



**City of Quincy**  
MASSACHUSETTS

# FISCAL YEAR 2023 PROPOSED BUDGET



THE HONORABLE THOMAS P. KOCH  
PRESENTED MAY 2, 2022

City of Quincy



# Fiscal Year 2023 Proposed Budget

**Thomas P. Koch, Mayor**

**City Council**

**President: Noel T. DiBona**

**Finance Committee Chairman: Charles J. Phelan, Jr.**

**Ward 1: David F. McCarthy**  
**Ward 2: Anthony Andronico**  
**Ward 3: Ian C. Cain**

**Ward 4: Brian Palmucci**  
**Ward 5: Charles J. Phelan, Jr.**  
**Ward 6: William P. Harris**

**Councilors-At-Large: Noel T. DiBona, Nina X. Liang, Anne M. Mahoney**

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# Executive Summary



### Budget Overview

The Fiscal 2023 City Budget is a stable roadmap for City operations made possible by the protective measures taken during the two years of the Covid-19 pandemic. In most areas, this is a level-service budget – maintaining existing staffing levels and programs with a handful of minor, strategic additions in various departments. It reflects the City’s strong fiscal health and strong record of financial management. This document primarily outlines Quincy’s operating budget.

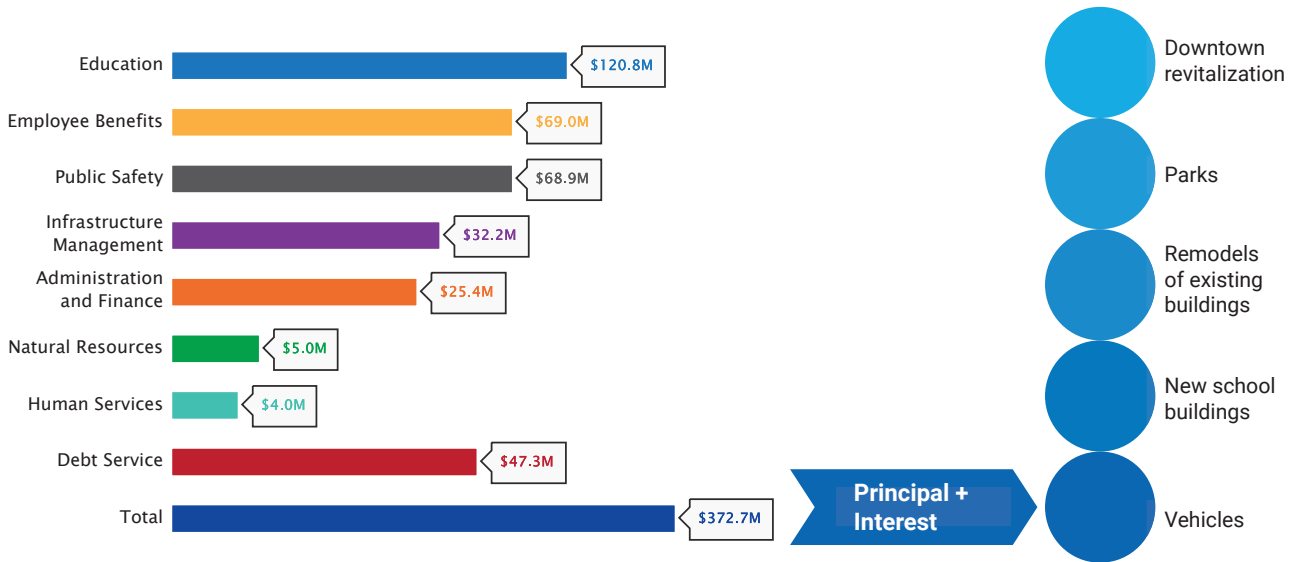
### The Operating & Capital Budgets

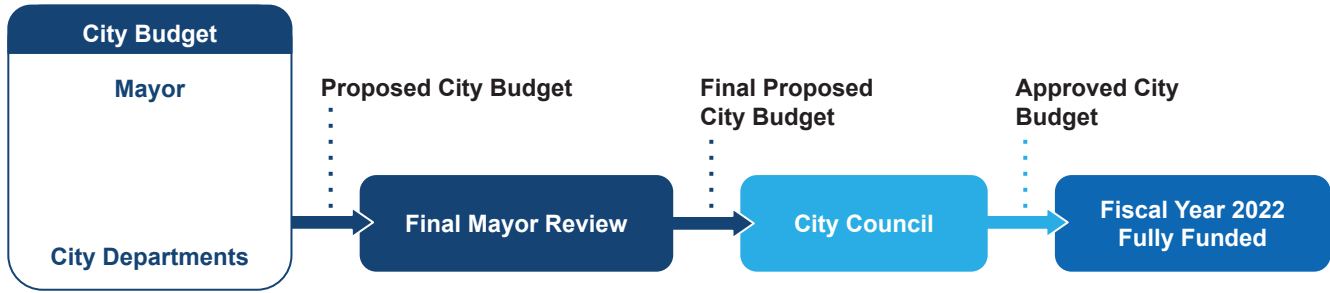
**The operating budget** covers all of the expenses required to keep the City operational on an annual basis. Education, public safety, and infrastructure management are typical services the operating budget covers. Revenue from local receipts, property taxes, and state aid fund the budget that provides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

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

The new Richard Decristofaro Learning Center for special education students as well as the Public Safety Headquarters are good examples of the capital budget at work.

#### Expenses to provide necessary services:





**Who determines the budget, and how is the budget developed?**

The 2023 fiscal year begins on July 1, 2022 and goes through June 30, 2023. In the months before the fiscal year begins, the budget is determined by the Mayor (collaborating with the City departments) and approved by the City Council. The entire process follows a common sequence of steps annually.

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

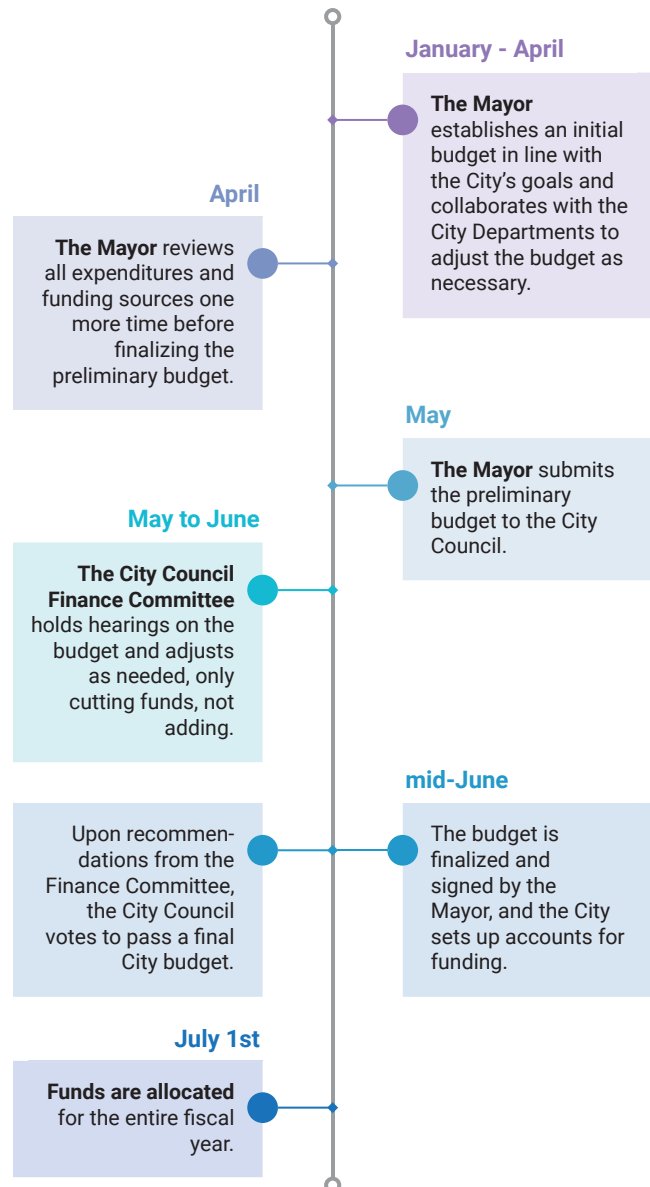
In April, the Mayor and his staff finalize the preliminary budget they will present to the City Council. Determining the budget’s funding via property taxes, local receipts, and state aid is a big task during finalization. At the end of the budget development process, the Mayor delivers the City’s Proposed Budget to the City Council.

The review process begins once the budget is in the City Council’s hands. Through May and June, the City Council intensely reviews all spending and funding projections and adjusts the budget as required. During the review, the City Council may make budget cuts, but it can not add new funding.

Prior to July 1, the City Council presents and votes on a budget. About two weeks after the approval, on July 1st, the new fiscal year begins and funds from the approved budget are allocated to individual departments.

*Please note: the Fiscal Year 2022 Budget reflects the 3% City and School wide raise proportionally in Personnel Services lines, this amount was budgeted in the reserve account and the transfer will be introduced to the Council as part of year-end orders. This was done to more accurately reflect Personnel Service lines when comparing fiscal years.*

**Budget Process Timeline**





## What does the budget do for the City?

The nearly six-month process of developing the budget ensures efficient public services for Quincy's citizens. This long development period lets each department determine their priorities and how to best make improvements. The budget has an overall goal of providing the resources that Quincy's residents find the most essential. For Fiscal Year 2023, the budget prioritizes these four pillars of the community:

### EDUCATION

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With an ever-present focus on the quality of its public schools, Quincy continues to increase funding for education. In the last three years, education spending has increased by more than \$7 million. This increase improves core programs and optimizes student-to-teacher ratios, supporting Quincy's long-standing tradition for innovative curricula and instruction.

### PUBLIC SAFETY

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A safe city is a welcoming city. Public safety spending ensures quick response times, emergency preparedness, and robust staffing. The public safety budget assures a full complement of firefighters and police officers on duty at all times.

### NATURAL RESOURCES

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The City values its green spaces, and parks to ensure a high quality of life for all citizens. The Department of Natural Resources focuses on improving City open spaces and parks.

### INFRASTRUCTURE

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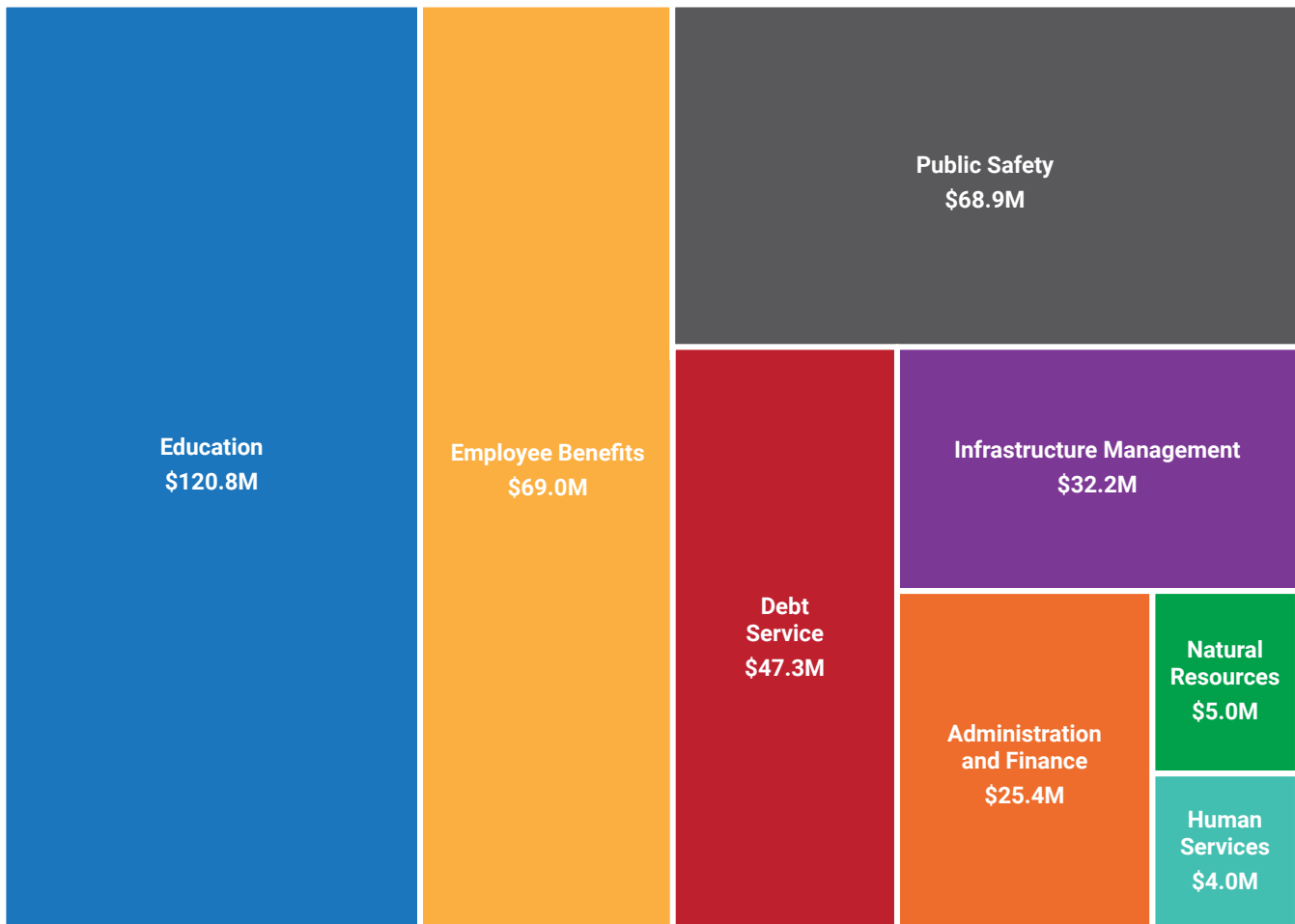
The operation and maintenance of the City's public assets – roads, water lines, sewer pipes, traffic controls, parks, and coastal protections – are a fundamental component of the City's responsibilities to its citizens.



### What is the budget amount for FY 2023?

The Mayor’s budget proposal for Fiscal Year 2023 is 372.7 million, a 7.7 percent increase from Fiscal 2022. The budget includes no major program expansions, but provides for targeted increased investment in the areas of public safety, education and maintaining of the City’s infrastructure. Substantive Increases are largely related to fixed costs, such as health care costs for City employees, the scheduled progression of the City’s Pension Obligation Bond, and wage adjustments for employees. The chart below shows how the budget breaks down in various categories.

**City Budget by Categories, Fiscal Year 2023**





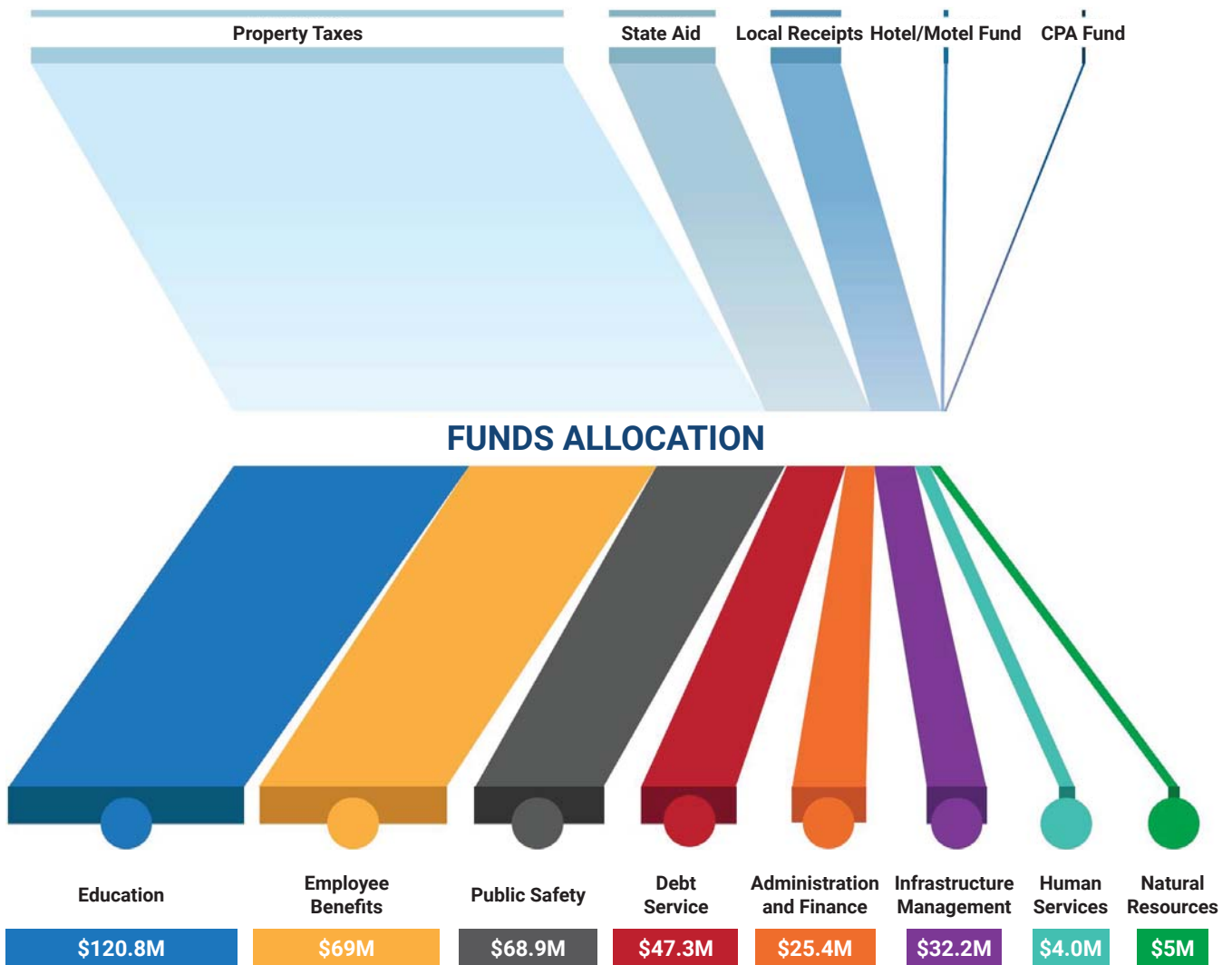
## Fiscal Year 2023 Priorities

- Increases education funding by \$3.5 million that will allow for additional classroom teachers as directed by the School Committee
- Adds 5 police patrol officer positions to provide budgetary flexibility to ensure the Police Department can maintain a roster of 175 officers, a number that historically fluctuates based on the time it takes to replace retiring officers with new recruits
- Adds \$600,000 in capital investment in the Department of Public Buildings to meet maintenance and construction needs, and adds a construction supervisor's position
- Adds a Community Liaison position in the Mayor's Office per the recommendation of the Mayor's Commission on Equality and Diversity
- Includes the scheduled second-year of financing for the Pension Obligation Bond, a \$6 million increase from last Fiscal Year
- Expands the cybersecurity capabilities of the Information Technology Department
- Adds two part-time Library Assistants and two part-time Assistant Librarians for the Thomas Crane Public Library system
- Adds a Food Inspector to the Health Department
- Adds a Building Inspector to the Inspectional Services Department
- Funds a full year of the operational costs of Furnace Brook Golf Club. It is anticipated that revenue from the club will offset operational costs
- Includes a Reserve for Appropriation to pay for anticipated wage adjustments for all City employees
- Raises expense lines in various infrastructure departments to meet rising energy and material costs
- Expands a government-wide Language & Communications Accessibility program

## Budget Funding

After understanding who determines the budget and what the budget prioritizes, it's important to know where the money comes from. The three primary sources of revenue every year and for the Fiscal Year 2023 are property taxes, local receipts, and state aid.

Property taxes have long been the City's main source of revenue, although recent economic growth and conservative spending have limited individual tax bill increases to well below the state average for cities and towns. Funds allocated by the Commonwealth of Massachusetts are the second-largest source of revenue, and local receipts, such as building permit fees and motor vehicle excise taxes, account for the smallest of the three primary revenue categories.





## Revenues Overview

As the City, and economy as a whole, recovers from the COVID-19 pandemic, so have revenues. As estimated last year, the first quarter of fiscal year 2022 was an improved but still recovering period for local receipts. This trend did not continue into subsequent quarters, as the City has seen strong revenue recovery across most categories. Across all categories of local receipts, as of April 30th, 2022, the City has collected 98.5% of estimated revenue. Given that 98.5% of projected local receipts have been collected through 83% of the year, the City is highly likely to well surpass its projected local receipts revenue.

Local receipts performance is indicative of an economic recovery, with revenue sources like building permits having already collected \$3.75 million versus their projection of \$2.07 million. This trend continues in electrical inspection, which has collected over 160% of its projected revenue. Overall the City's license and permit revenues have collected \$4.7 million versus their projection of \$3.07 million. This performance extends to meals tax collection which through 3 quarters has seen \$1.7 million collected. In fiscal year 2022 meals taxes saw its two best quarters all-time; it is currently projected to finish around \$2.2 million versus its projection of \$1.6 million.

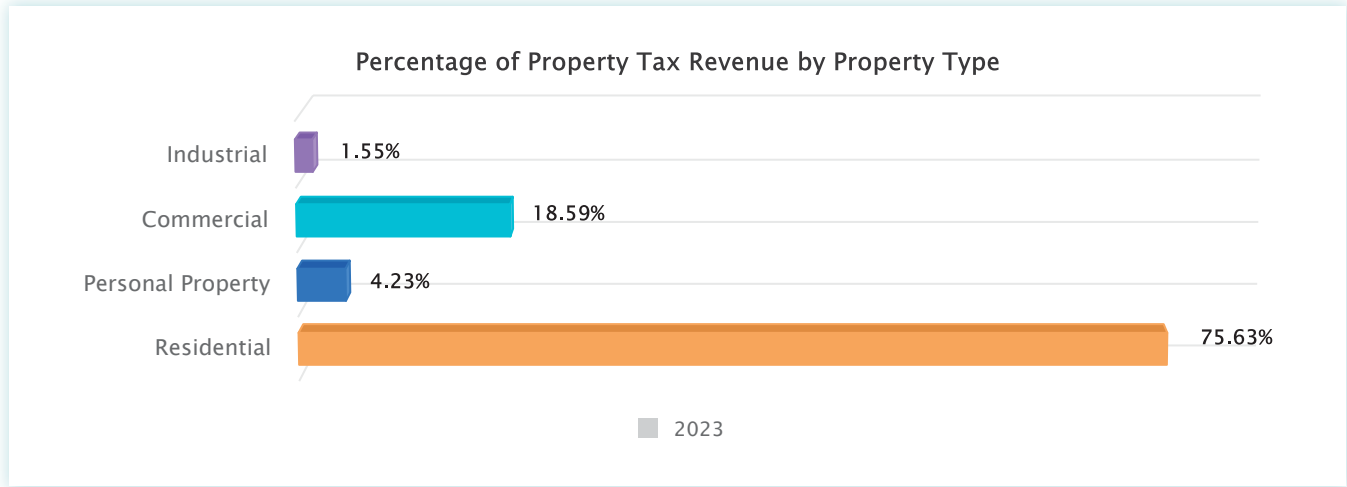
Levy collection remains strong with 85.7% of the tax levy collected through 83% of the fiscal year. Aiding this strong performance is the robust Quincy property market. As property values increase, properties with back taxes are sold and the new owners must clear the backed taxes, this process has resulted in over \$250,000 in new revenue to the City. This trend is particularly strong on the commercial position of the property tax base and can be seen in business license fees outpacing their projection.

State Aid, which is the second largest portion of revenues, is set to have a net value of \$54.3 million for fiscal year 2023. Gross State revenue is expected to be \$59.1 million and gross expenses are expected to be \$4.8 million. This represents an increase of \$4.7 million, or 8.7%, from last fiscal year. 75% of this increase is from an increase in Chapter 70 (education), which is reflected in the increase to the school budget.

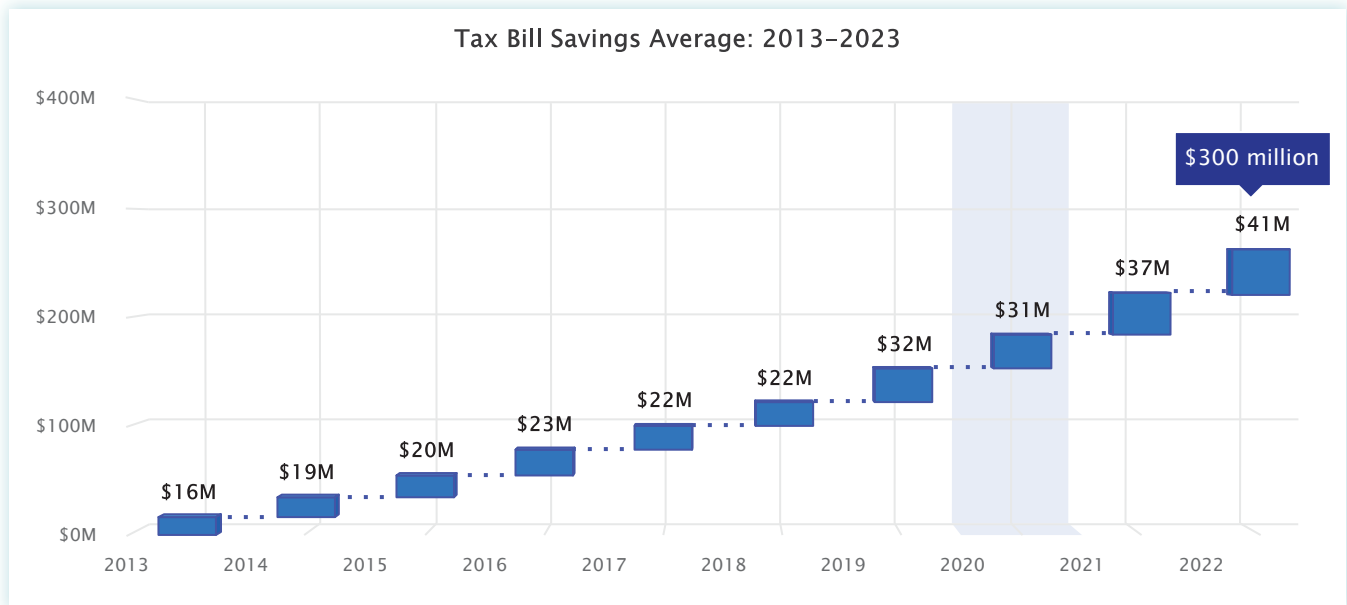
After 9 quarters of revenue volatility caused by the COVID-19 pandemic and its subsequent economic impacts, public revenues have begun to see stability return. While there are still lag effects that are likely to persist when observing the revenue picture for the next 4 to 6 quarters, the City's revenues are well on their way to normalcy, as apparent by the strong Fiscal Year 2022 performance.

### Property Tax

Property tax generates more than 75% of all revenue for the budget. The tax revenue is composed of both residential and commercial property tax.



The revenue that the City generates through property taxes is called the **levy**. The **levy limit** is the maximum amount of property tax revenue the City can collect in a given year. However, the City does not have to meet this maximum; it may choose to collect less taxes than the levy limit. The difference between the levy limit and the actual levy collected is called the **excess levy capacity**.



Over the last 10 years, the City has maintained on average almost \$26.3 million in excess capacity every year, totaling \$262.6 million in tax bill savings.

Thanks to new growth the City has generated \$18 million of additional revenue in the last three years. This new revenue increases the levy without raising the tax rate. Because taxes have remained stable, Quincy’s excess levy capacity is now at \$41.2M. The City’s excess capacity is the 5th highest in all of Massachusetts, keeping property tax increases in Quincy at just about half of the state average.



### Local Receipts

In addition to the property tax, the various local taxes and fees that the City collects fuel the budget. For example, miscellaneous recurring fees such as registering a car, staying in a hotel, and eating out at restaurants are all simple ways that help Quincy build revenue to invest back into the quality of the City and its neighborhoods.

**Motor Vehicles:** A registration tax collected by the municipality in which the motor vehicle is kept.

**Room Occupancy:** A tax on hotel, motel, and lodging house rooms at 5% of the cost of renting such rooms.

**Meals Tax:** A 0.75% tax on restaurant meals.

### State Aid

State aid is the second-largest means of revenue and contributes **\$54.3 million** to the operating budget. State aid comes from fees that are paid directly to the State such as income taxes, sales taxes, business taxes, and other revenue collected directly by the Commonwealth. While paying taxes to the State can be frustrating, the good news is that a sizable portion of that money goes right back to Quincy. In fact, nearly \$550 per person comes back to the City through state aid.

#### State Aid Fiscal Year 2022 Breakdown

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

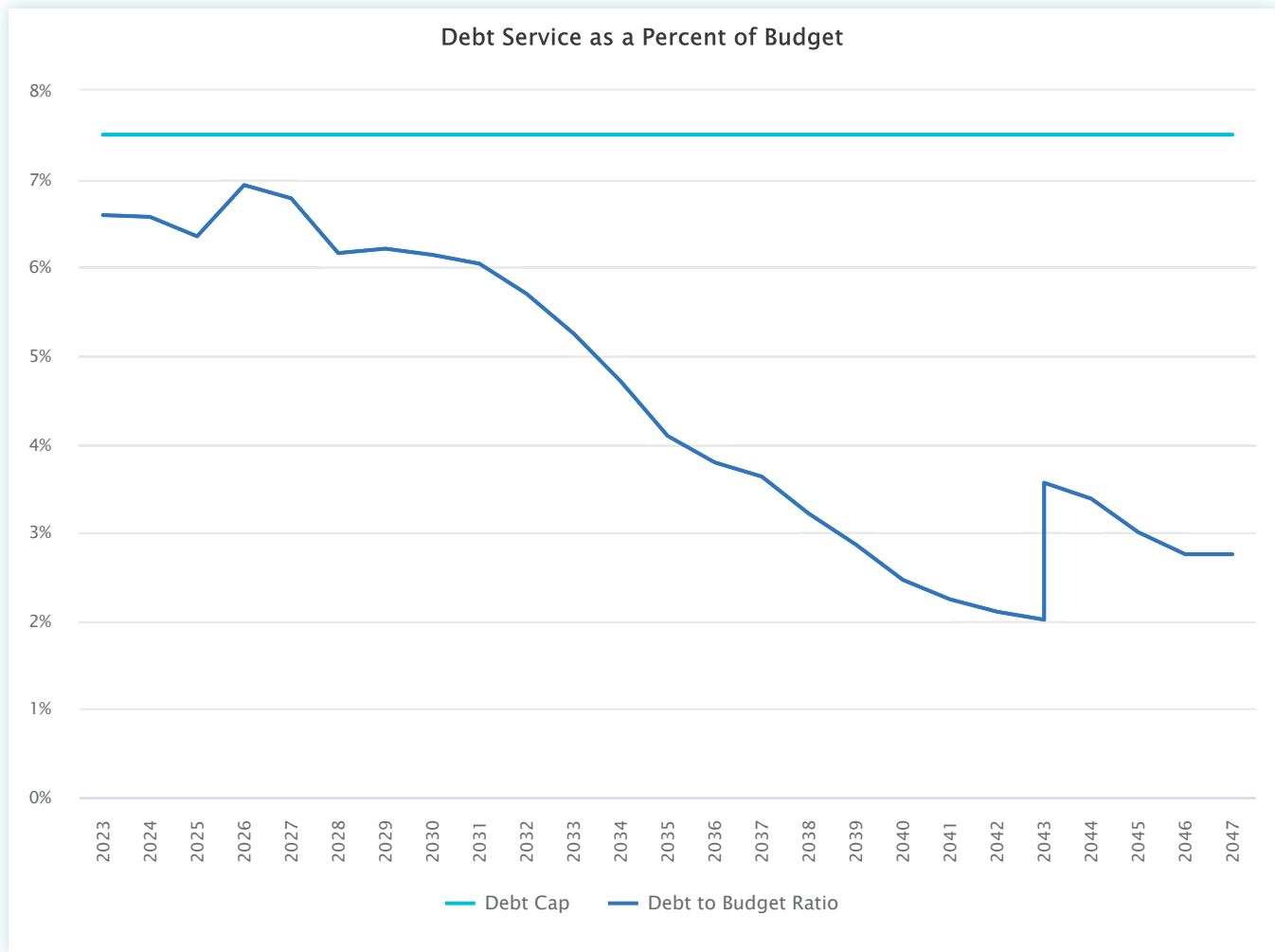
*More than 50% of state aid goes towards Quincy's education. The remainder goes back into caring for hte community through support for veterans and the elderly.*

## Debt Service and Pension Obligation Bonds

### Debt Service

Out of the \$372 million operating budget, Quincy uses \$29.3 million for debt payments, excluding the proposed pension obligation bonds. This, when adjusted for non-levy supported debt, is a 6.59% commitment, which keeps the City healthily within the 6-7.5% limit and allows Quincy to continue funding its ongoing projects. Additionally, making consistent, on-time payments with this 7.5% allocation improves the City’s rating from bond agencies. Currently, Quincy has an AA rating with a stable outlook, which is the second-highest possible rating and the highest at any point in the City’s recent history. (For comparison purposes, the City has the same credit rating as the United States federal government.) Because of long-term fixed interest payments, future debt service to the budget will continue to reduce over the coming years. The following graph shows the projection of future debt payments through Fiscal 2047.

Quincy Debt Payments: 2023-2047



#### DEBT SERVICE

**Long-term debt** Pays for the interest and principal on bonds that the City has issued for various projects.

**Short-term debt** Pays for the cost of short-term notes.



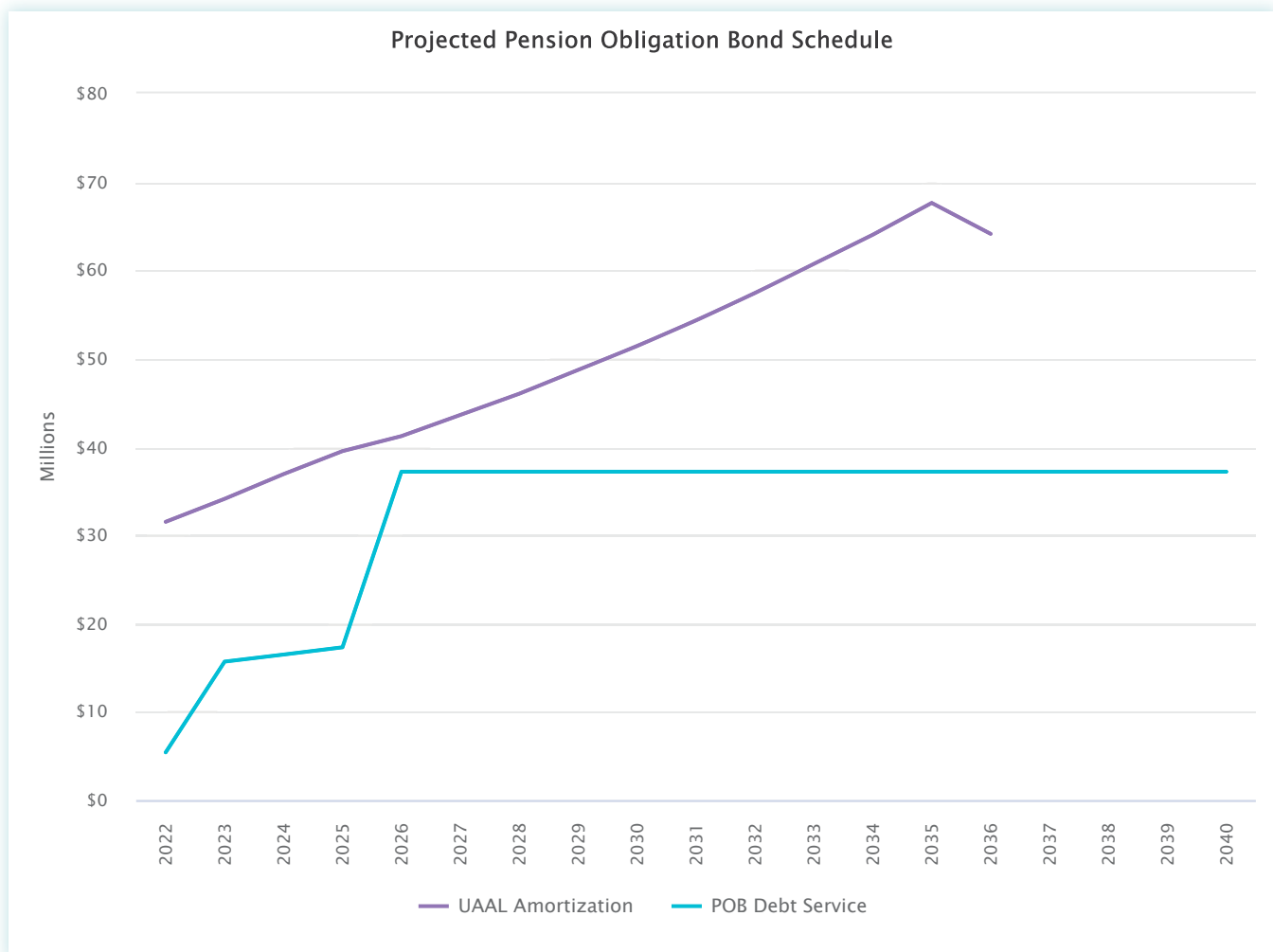
## Debt Service and Pension Obligation Bonds

### Pension Obligation Bonds (POB)

Included in this section of the budget is the result from the City’s POB sale to address the City’s unfunded pension liability within the Quincy Retirement System. An unfunded pension liability exists when employer contributions and plan investment performance fail to keep up with a growing benefit stream. Pension Obligation Bonds allow municipal issuers to capture savings between prevailing market interest rates and the actuarial earnings rate that is embedded in the contribution rate. In the recent borrowing environment, the City had a unique opportunity to take advantage of historically low-interest rates. The pension obligation bond replaced one form of debt (internal) that bears a relatively high-interest rate with bonds sold in the public market at a lower coupon rate. Under State law, the City must fully fund the pension system by fiscal year 2038. Over the 19 year life of the POB, the City will save \$128.6 million.

#### **Why is there still a pension contribution if the City is planning to do a POB?**

This is because the City can only bond the unfunded liability in the pension system, there are still what is referred to as “normal costs” which are current year expenses related to active pension plan members, and not the product of amortized underperformance. Essentially, the City is funding the past underperformance of the pension system, both on the investment and contribution side, not the current expenses.





## Conclusion

The Fiscal Year 2023 budget draws heavily on the City's overall financial stability, largely moving past the challenges of the past two years but still cognizant of the continued uncertainty surrounding the national recovery. After two years of extraordinary measures to protect the City's fiscal health, this budget presents a conservative framework that meets the City's current needs while at the same time creating future flexibility. At its core, it continues the City's longstanding focus on maintaining among the most successful public school districts, the safest neighborhoods, and most forward-looking governments in the Commonwealth of Massachusetts.






## Appendix A: Category Summary

The City allocates funds by category, with each category containing various departments, divisions, and specific line-item expenses.

Below is a high-level overview of each spending category, with detail about specific departments, divisions, and line-items funded within the category. A budget summary for each spending category, again with a breakdown by departments, divisions, and line items, follows the summary section.

The 7 spending categories are:

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**EDUCATION**

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**ADMINISTRATION AND FINANCE**

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**EMPLOYEE BENEFITS**

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**NATURAL RESOURCES**

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**PUBLIC SAFETY**

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- 

**HUMAN SERVICES**

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- 

**INFRASTRUCTURE MANAGEMENT**

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EDUCATION	
Name	Purpose
Quincy Public Schools Department	Educates close to 10,000 students attending school in eleven elementary schools, five middle schools, two high schools, an early childhood center, and a comprehensive extended education program. (Known for its long-standing tradition of innovative curriculum and excellence in public education.)

EMPLOYEE BENEFITS	
Name	Purpose
Retirement and Pensions (Line Item)	Funds and manages the City's required contribution to the Retirement Board. Quincy's public employees currently pay 9% of their salaries to the public pension system and an additional 2% on salaries over \$30,000.
Unemployment Compensation (Line Item)	Pays benefits to those laid-off from their City positions. Quincy does not pay into the unemployment system; rather, the City pays the state reimbursement on these costs.
Medicare (Line Item)	Covers the employer's payroll tax associated with employees paying into the Medicare program.
Non-Contributory Pension (Line Item)	Pays pension obligations for retirees prior to the Contributory Retirement System. There is one retiree who remains eligible.
Workers' Compensation (Line Item)	Investigates claims; represents the City before the Industrial Accidents Board and courts; pays lost wages and medical expenses when appropriate.
Health Insurance (Line Item)	Pays for the City's portion of employee insurance costs as well as a mandatory Medicare program for all retired City employees seeking health insurance.

<b>PUBLIC SAFETY</b>	
<b>Name</b>	<b>Purpose</b>
<b>Police Department</b>	<b>Protects citizens and aims to attain a high quality of life for all.</b>
<b>Animal Control Department</b>	<b>Enforces animal ordinances and controls nuisance wildlife. Most ordinances are dog-related, ensuring that dogs are properly vaccinated and licensed every year.</b>
<b>Fire Department</b>	<b>Responds to threats from fires, accidents, disasters, and medical emergencies.</b>
<b>Emergency Management Department</b>	<b>Coordinates the required activities to build and sustain the capabilities necessary to prevent, mitigate against, prepare for, respond to, and recover from emergency situations and disasters, both natural and man-made, utilizing an all-hazards approach.</b>
<b>Inspectional Services Department</b>	<b>Enforces municipal ordinances covering construction, land use, retail scale and scanning accuracy, natural resource protection. The department's objective is to ensure the health and safety of Quincy's citizens.</b>

<b>INFRASTRUCTURE MANAGEMENT</b>	
<b>Name</b>	<b>Purpose</b>
<b>Public Buildings Department</b>	<b>Ensures that public buildings are safe, accessible, and functional. Maintains and improves existing buildings and oversees new construction, focusing on energy conservation.</b>
<b>Traffic, Parking, Alarm, and Lighting Department</b>	<b>Manages traffic signals, street lights, and fire alarms. Also manages all traffic improvements, engineering studies, and public parking.</b>
<b>Public Works Department</b>	<b>Maintains and repairs streets and sidewalks; collects trash; oversees fleet fuel purchasing, snow removal, street sweeping, city drains, and water and sewer division.</b>
→ <b>Engineering Division</b>	Oversees road construction and rehabilitation projections, maintains surveying information, issues house numbers, and works with other departments to compile data and reports.
→ <b>Snow and Ice Removal Division</b>	Funds the cost incurred by the City to plow and salt the streets during winter. This service is overseen by the Public Works Commissioner and provided by a mix of City labor and contracted services.
→ <b>Collection and Disposal Division</b>	Collects and disposes of solid waste, household hazardous waste, recyclables, and yard waste in a manner that is environmentally sound, cost-effective, and safe, promoting a healthy environment.
→ <b>Drain Division</b>	Maintenance and repairs on the City's drainage system, as well as pumping operations during flood emergencies.

<b>ADMINISTRATION AND FINANCE</b>	
<b>Name</b>	<b>Purpose</b>
<b>Office of the Mayor Department</b>	<b>Provides oversight of all City departments and manages the City's day-to-day operations. Key functions include authorizing expenditures, hiring employees, and negotiating City contracts to keep operations running smoothly day-to-day.</b>
<b>Office of City Council Department</b>	<b>Authorizes public improvements and expenditures; adopts regulations and ordinances; reviews and approves the City's annual budget; manages related legislative tasks.</b>



## ADMINISTRATION AND FINANCE

Name	Purpose
<b>Substance Abuse Prevention Department</b>	<b>Oversees prevention efforts throughout the City and collaborates with community and state providers the treatment and services needs of those impacted by substance use disorder.</b>
<b>Municipal Finance Department</b>	<b>Maintains financial records in compliance with laws and regulations; processes payroll and payments; maintains grant and revenue records; constructs and monitors the budget.</b>
<i>Reserve Fund (Line Item)</i>	<i>Protects against a potential economic downturns or catastrophic events, or to offset the anticipated costs of post-retirement benefits of retired employees.</i>
<i>Furnace Brook Golf (Line Item)</i>	<i>Pays for property taxes at the Furnace Brook Golf Club as part of a long-term land use agreement with the City of Quincy designed to preserve open space.</i>
<b>Tourism Department</b>	<b>Promotes visitation and works with the travel industry to drive tourism to Quincy, as well as funds marketing materials aimed at attracting visitors. This department is funded through a room tax paid by guests to the City's hotels.</b>
<b>Purchasing Department</b>	<b>Oversees all purchases made by City and School Departments. Facilitates all stages of bids on buildings and non-building construction projects. Encourages fiscally sound purchasing policies and ensures that all purchases are made in accordance with State and Federal law as well as all applicable City ordinances.</b>
<b>Assessors Department</b>	<b>Values more than 27,000 properties and determines each property's tax. Administers over 74,000 motor vehicle and boat excise bills and oversees all property tax exemptions. Accounts for 75% of the City's funding revenue.</b>
<b>Treasurer- Collector Department</b>	<b>Maintains municipal funds and the deposit, investment, and disbursement of these funds. This department collects property taxes and local fees and receipts that fuel the budget.</b>
<i>Tax Title (Line Item)</i>	<i>Funds the process to pursue delinquent property taxpayers.</i>
<b>Legal Department</b>	<b>Advises the Mayor and all department heads regarding day-to-day operational issues. Advises the City Council, Boards, and Commissions regarding their legal questions. Handles litigation pending in all courts and administrative bodies involving the City.</b>
<i>Court Judgments (Line Item)</i>	<i>Funds court-ordered judgments and negotiated settlements.</i>
<b>Human Resources Department</b>	<b>Oversees all employment matters and administers health, life, and dental benefits active and retired City employees.</b>
<b>Information Technology Department</b>	<b>Provides data-communications and telecommunications services for all City departments. Manages the networks, maintains all IT hardware, provides help desk support, and manages the City's website and phone service.</b>
<b>City Clerk Department</b>	<b>Oversees daily operations of both the Vital Statistics and Elections departments and manages the Licensing Board. Clerk for the City Council, responsible for keeping City records and Campaign Finance reports.</b>
→ Elections Division	Conducts municipal, state, and federal elections. Equips precincts to vote and performs voter registration drives, processes nomination papers, and works with the Central Voter Registration System.
→ Licensing Board Division	Oversees over 2,900 licenses in 77 categories and generates \$400,000 in annual revenue. The board consists of the City Clerk, Health Commissioner, Inspections! Services Director, Police Chief, and Fire Chief.

<b>ADMINISTRATION AND FINANCE</b>	
<b>Name</b>	<b>Purpose</b>
→ Census Division	Conducts an annual local census of Quincy residents.
<b>Planning Department</b>	<b>Supports the Planning Board with its review of new development projects; performs and supports long-range planning initiatives on land-use, housing, economic development, open space, and climate change; administers state and federal grants, including U.S. Department of Housing and Urban Development (HUD) grant programs.</b>

<b>NATURAL RESOURCES</b>	
<b>Name</b>	<b>Purpose</b>
<b>Natural Resources Department</b>	<b>Oversees the protection and enhancement of Quincy’s trees, marshes, ponds, brooks, parks, and open spaces. Builds stewardship through education and programming.</b>
→ Cemetery Division	Operates and maintains six cemeteries. Ensures that burial is handled professionally and with compassion for the living and respect for the deceased.
→ Park and Forestry Division	Maintains more than 52 active and passive park locations. Cares for City beaches, tree inventory, landscaped traffic islands, and school grounds.
→ Recreation Division	Organizes, leads, and conducts recreational programming for people of all ages, interests, and abilities. Assists with the planning and running of special events and celebrations year-round. Conducts prevention programming for teens and young adults.
<i>Celebrations (Line Item)</i>	<i>Pays for community events including Flag Day, the annual Christmas Parade, the Lunar New Year Festival, as well as holiday decorations.</i>

<b>HUMAN SERVICES</b>	
<b>Name</b>	<b>Purpose</b>
<b>Library Department</b>	<b>Offers wide selection of books, free Internet and wifi; provides public-use computers and laptops; performs print, scan and fax services; manages meeting and study rooms; plans and provides events and classes. A source of community information, books, magazines, movies, and music in both physical and electronic formats.</b>
<b>Council on Aging Department</b>	<b>Provides a myriad of services to our senior citizens.</b>
<b>Veterans Services Department</b>	<b>Provides information and assistance to Quincy’s veterans, their dependents and survivors, across the full spectrum of local, State and Federal veteran and military benefits and services. Directs and implements the Mass. Ch.115 financial assistance program. Ensures grave markers and flag installation at all veterans graves.</b>
<b>Health Inspection Department</b>	<b>Provides services and programs to protect the health, safety and wellbeing of Quincy’s citizens. Enforces all local and state public health and environmental regulations for prevention and control of disease; protects against environmental health hazards; designs programs to improve the health of the lives of Quincy residents.</b>



## Appendix B: The Quincy Public Schools and Educational Spending

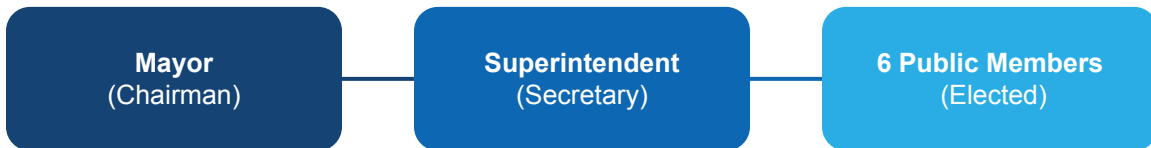
The elected members of the School Committee determine the budget for the Quincy Public Schools, including the spending priorities, after receiving the bottom line appropriation of the Mayor and the approved City budget.

### Quincy Public Schools Overview

Like other departments in the City, Quincy Public Schools are led by an executive officer, the Superintendent. And like other departments, the initial proposed budget developed by the department comes from the Superintendent and the department’s administrative team.

However, unlike other departments, Quincy Public Schools is governed by its own elected body, the School Committee. The School Committee is comprised of the Mayor and 6 elected members with the School Superintendent serving as Committee Secretary. The School Committee sets policy, appoints the Superintendent, and determines how money allocated to the Quincy Public Schools will be used during the school year in support of Quincy’s education goals. The Quincy Public Schools consists of 11 elementary schools, 5 middle schools, 2 high schools, an early childhood center, and a comprehensive extended and continuing education program.

### School Committee Organization



### Educational Spending

In Massachusetts, municipalities must maintain a minimum amount of spending on education. This state-mandated minimum is called the foundation budget. A municipality that fails to meet their as signed foundational spending mandate risks having its entire municipal budget nullified and their public schools placed in state receivership.



# Budget Details



**City General Fund  
Administration & Finance  
121 – Mayor**

Account Information		2021 Budget	2022 Budget	2023 Requested
510001	MAYOR	150,943	150,943	150,943
510022	EXEC.SEC TO MAYOR	119,689	123,280	123,279
510400	DIRECTOR OF OPERATIONS	102,512	105,588	105,587
510401	DIRECTOR OF COMMUNICATIONS	102,512	105,587	105,587
510024	CONSTITUENT SERVICES	158,479	163,233	163,231
510023	SECRETARY TO MAYOR	69,431	71,514	143,026
510064	CLERK RECEPTIONIST	54,629	56,268	-
510017	COMMUNITY LIAISON	-	-	75,288
510140	LONGEVITY	2,525	2,601	2,535
510153	TRAVEL ALLOWANCE	7,228	7,445	7,228
510193	PREMIUM PAY	2,349	2,419	2,349
	<b>Personnel Service</b>	<b>770,297</b>	<b>788,878</b>	<b>879,053</b>
520400	REPAIRS:MAINTENANCE	500	500	500
	<b>Contractual</b>	<b>500</b>	<b>500</b>	<b>500</b>
540200	OFFICE SUPPLIES	4,800	4,800	4,800
550104	SUPPLY:GENERAL	2,200	2,200	2,200
570200	TRAVEL OUT OF STATE	4,500	4,500	4,500
570301	DUES	40,000	40,000	40,000
	<b>Current Expense</b>	<b>51,500</b>	<b>51,500</b>	<b>51,500</b>
	<b>Total 121 – Mayor</b>	<b>822,297</b>	<b>840,878</b>	<b>931,053</b>



**City General Fund  
Cultural & Recreation  
692 – Celebrations**

Account Information		2021 Budget	2022 Budget	2023 Requested
570800	CELEBRATIONS	150,000	200,000	250,000
	<b>Current Expense</b>	<b>150,000</b>	<b>200,000</b>	<b>250,000</b>
	<b>Total 692 – Celebrations</b>	<b>150,000</b>	<b>200,000</b>	<b>250,000</b>



**City General Fund**  
**Human Services**  
**599 – Office Of Substance Abuse Prev**

Account Information		2021 Budget	2022 Budget	2023 Requested
510318	SUBSTANCE ABUSE COORDINATOR	82,294	84,762	85,089
	<b>Personnel Service</b>	<b>82,294</b>	<b>84,762</b>	<b>85,089</b>
530303	CONTRACTED	33,000	33,000	33,000
530400	COMMUNICATION	2,000	2,000	2,000
	<b>Contractual</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
540200	OFFICE SUPPLIES	1,000	1,000	1,000
550100	EDUCATIONAL SUPPLIES	10,000	10,000	10,000
570100	TRAVEL IN STATE	1,000	1,000	1,000
570304	CONFERENCES	1,000	1,000	1,000
	<b>Current Expense</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>Total 599 – Office Of Substance Abuse Prev</b>		<b>130,294</b>	<b>132,762</b>	<b>133,089</b>

**City General Fund  
Administration & Finance  
111 – City Council**

Account Information		2021 Budget	2022 Budget	2023 Requested
510002	CITY COUNCILLOR	203,283	203,283	304,529
510003	CITY AUDITOR	119,688	123,279	123,279
510025	ADMIN.ASST.TO COUNCIL	52,191	53,757	53,757
512143	ADMIN. ASSISTANT	52,191	53,757	53,757
510026	CLERK OF COMMITTEES	77,953	80,292	80,292
510140	LONGEVITY	1,850	2,060	2,000
510153	TRAVEL ALLOWANCE	64,800	66,744	32,400
510156	CLERK	2,008	2,068	2,008
510193	PREMIUM PAY	2,109	3,226	3,132
	<b>Personnel Service</b>	<b>576,073</b>	<b>588,466</b>	<b>655,154</b>
520400	REPAIRS:MAINTENANCE	2,750	2,750	2,750
530000	PROFESSIONAL/TECH	19,000	20,500	20,500
530608	COMMUNICATIONS-AT LARGE	1,500	1,000	1,000
530609	COMMUNICATIONS-AT LARGE	1,500	1,000	1,000
530700	COMMUNICATIONS-AT LARGE	1,500	1,000	1,000
530701	COMMUNICATIONS-WARD I	5,000	5,000	5,000
530702	COMMUNICATIONS-WARD II	5,000	5,000	5,000
530703	COMMUNICATIONS-WARD III	5,000	5,000	5,000
530704	COMMUNICATIONS-WARD IV	5,000	5,000	5,000
530705	COMMUNICATIONS-WARD V	5,000	5,000	5,000
530706	COMMUNICATIONS-WARD VI	5,000	5,000	5,000
	<b>Contractual</b>	<b>56,250</b>	<b>56,250</b>	<b>56,250</b>
540200	OFFICE SUPPLIES	8,000	8,000	8,000
570304	CONFERENCES	500	500	500
	<b>Current Expense</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>
<b>Total 111 – City Council</b>		<b>640,823</b>	<b>653,216</b>	<b>719,904</b>



**City General Fund  
Administration & Finance  
135 – Municipal Finance**

Account Information		2021 Budget	2022 Budget	2023 Requested
510010	DIRECTOR OF MUNICIPAL FINANCE	127,474	131,298	131,269
510114	MANAGER OF ACCOUNTS	96,592	99,880	99,880
510133	BUSINESS MANAGER	91,012	90,644	90,993
510123	PRINCIPAL CLERK I	48,079	49,521	49,521
510027	STRATEGIC ASSET MANAGER	-	99,880	99,880
510110	SALARY/WAGE PERM	21,460	22,104	21,543
510117	HEAD CLERK	61,000	61,811	61,812
510121	CHIEF ANALYST/ECONOMIST	91,012	-	-
510130	OVERTIME	5,225	5,382	5,245
510140	LONGEVITY	1,425	180	176
510142	EDUCATION PAY	2,350	3,193	1,900
510190	CITY LEAVE BUY BACK	600,000	618,000	600,000
510321	FINANCIAL ANALYST	-	75,858	79,374
512034	STUDENT INTERN	6,300	6,489	6,324
512093	ADMIN. SECRETARY	59,114	-	-
512993	INTER-AGENCY COMPENSATION	20,000	-	-
<b>Personnel Service</b>		<b>1,231,043</b>	<b>1,264,240</b>	<b>1,247,917</b>
520400	REPAIRS:MAINTENANCE	250	250	250
530000	PROFESSIONAL/TECH	2,500	2,500	2,500
<b>Contractual</b>		<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
540200	OFFICE SUPPLIES	7,000	7,000	7,000
560302	AUDIT OF MUNI ACCOUNTING	150,000	150,000	200,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
580500	ACQ.:EQUIPMENT	-	400,000	400,000
<b>Current Expense</b>		<b>169,000</b>	<b>569,000</b>	<b>619,000</b>
<b>Total 135 – Municipal Finance</b>		<b>1,402,793</b>	<b>1,835,990</b>	<b>1,869,667</b>

**City General Fund  
Administration & Finance  
132 – Reserve Fund**

Account Information		2021 Budget	2022 Budget	2023 Requested
510990	SALARY INCREASE	-	-	3,832,394
	<b>Personnel Service</b>	-	-	<b>3,832,394</b>
578002	RESERVE APPROP.- STABILIZATION	-	5,750,000	5,750,000
578004	RESERVE APPROP: OPEB	-	250,000	250,000
	<b>Current Expense</b>	-	<b>6,000,000</b>	<b>6,000,000</b>
<b>Total 132 – Reserve Fund</b>		-	<b>6,000,000</b>	<b>9,832,394</b>



## City General Fund

### Employee Benefits

#### 911 – Retirement & Pensions

Account Information		2021 Budget	2022 Budget	2023 Requested
570900	PENSIONS	32,182,833	7,502,340	7,429,549
	<b>Current Expense</b>	<b>32,182,833</b>	<b>7,502,340</b>	<b>7,429,549</b>
	<b>Total 911 – Retirement &amp; Pensions</b>	<b>32,182,833</b>	<b>7,502,340</b>	<b>7,429,549</b>

**City General Fund  
Employee Benefits  
913 – Unemployment Compensation**

Account Information		2021 Budget	2022 Budget	2023 Requested
570702	UNEMPLOYMENT	100,000	100,000	100,000
	<b>Current Expense</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total 913 – Unemployment Compensation</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>



**City General Fund  
Employee Benefits  
916 – Medicare**

Account Information		2021 Budget	2022 Budget	2023 Requested
560900	F.I.C.A.ASSESSMENT	2,517,379	2,592,900	2,670,687
<b>Current Expense</b>		<b>2,517,379</b>	<b>2,592,900</b>	<b>2,670,687</b>
<b>Total 916 – Medicare</b>		<b>2,517,379</b>	<b>2,592,900</b>	<b>2,670,687</b>



**City General Fund  
Cultural & Recreation  
627 – Furnace Brook Golf**

Account Information		2021 Budget	2022 Budget	2023 Requested
570800	UNCLASSIFIED	125,000	-	-
	<b>Current Expense</b>	<b>125,000</b>	-	-
<b>Total 627 – Furnace Brook Golf</b>		<b>125,000</b>	-	-



**City General Fund  
Administration & Finance  
138 – Purchasing Office**

Account Information		2021 Budget	2022 Budget	2023 Requested
510013	PURCHASING AGENT	98,754	101,716	101,716
512115	OFFICE MANAGER	77,583	79,910	79,911
510099	ASST. CONTRACT COORDINATOR	60,105	61,908	61,908
510124	PRINCIPAL CLERK II	51,855	53,411	53,411
510140	LONGEVITY	1,700	2,524	2,700
510142	EDUCATION PAY	1,200	1,236	1,200
510193	PREMIUM PAY	783	806	783
<b>Personnel Service</b>		<b>291,980</b>	<b>301,511</b>	<b>301,629</b>
520400	REPAIRS:MAINTENANCE	350	350	350
530000	PROFESSIONAL/TECH	1,750	1,750	1,750
530006	PROF.SERVICE:PRINT/ADV.	2,500	2,500	2,500
530303	CONTRACTED	2,436	2,436	2,436
<b>Contractual</b>		<b>7,036</b>	<b>7,036</b>	<b>7,036</b>
540200	OFFICE SUPPLIES	1,000	1,000	1,000
550104	SUPPLY:GENERAL	450	450	450
570300	DUES - SUBSCRIPTIONS	250	250	250
<b>Current Expense</b>		<b>1,700</b>	<b>1,700</b>	<b>1,700</b>
<b>Total 138 – Purchasing Office</b>		<b>300,716</b>	<b>310,247</b>	<b>310,365</b>

**City General Fund  
Administration & Finance  
122 – Tourism**

Account Information		2021 Budget	2022 Budget	2023 Requested
510012	DIRECTOR OF TOURISM	90,693	93,414	93,773
510110	SALARY/WAGE PERM	15,000	18,025	17,567
512994	HOTEL-MOTEL PERSONNEL OFFSET	(105,693)	(108,193)	(111,340)
<b>Personnel Service</b>		-	3,246	-
530303	CONTRACTED	50,000	50,000	50,000
530331	HOTEL-MOTEL CONTRACTED OFFSET	(50,000)	(50,000)	(50,000)
<b>Contractual</b>		-	-	-
570307	TOURISM EXPENSE	30,000	30,000	30,000
570308	HOTEL-MOTEL EXPENSE OFFSET	(30,000)	(30,000)	(30,000)
<b>Current Expense</b>		-	-	-
<b>Total 122 – Tourism</b>		-	3,246	-



**City General Fund  
Administration & Finance  
141 – Assessors**

Account Information		2021 Budget	2022 Budget	2023 Requested
510008	CHAIRPERSON, BOARD OF ASSESSOR	127,475	131,299	131,299
510011	DEPUTY COMMERCIAL ASSESSOR	121,284	124,923	124,923
510009	BOARD OF ASSESSOR(S)	178,426	194,079	194,118
512118	HEAD CLERK	66,611	68,609	68,873
512144	ASSESSMENT SUPERVISOR	83,456	85,960	85,960
510124	PRINCIPAL CLERK II	55,418	57,080	57,300
510123	PRINCIPAL CLERK I	54,079	55,701	55,915
510130	OVERTIME	1,568	1,615	1,615
510140	LONGEVITY	1,775	1,828	1,775
510142	EDUCATION PAY	750	773	750
512147	METHODOLOGIST/APPRaiser	89,213	91,890	91,890
<b>Personnel Service</b>		<b>780,055</b>	<b>813,757</b>	<b>814,418</b>
530000	PROFESSIONAL/TECH	10,300	10,300	10,300
530303	CONTRACTED	250,000	300,000	300,000
530330	REQ'D REVAL APPRAISAL SOFTWARE	150,000	300,000	300,000
<b>Contractual</b>		<b>410,300</b>	<b>610,300</b>	<b>610,300</b>
540200	OFFICE SUPPLIES	6,500	8,000	8,000
570100	TRAVEL IN STATE	10,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	2,500	2,500	2,500
<b>Current Expense</b>		<b>19,000</b>	<b>20,500</b>	<b>20,500</b>
<b>Total 141 – Assessors</b>		<b>1,209,355</b>	<b>1,444,557</b>	<b>1,445,218</b>

**City General Fund  
Administration & Finance  
145 – Treasurer/Collector**

Account Information		2021 Budget	2022 Budget	2023 Requested
510004	TREASURER/COLLECTOR	111,932	115,290	115,290
510006	ASSISTANT COLLECTOR	83,456	85,960	85,960
510005	ASST. TREASURER	83,456	76,150	78,413
510117	HEAD CLERK	120,022	123,623	121,108
510124	PRINCIPAL CLERK II	99,839	104,087	104,312
510123	PRINCIPAL CLERK I	48,079	49,521	45,774
510552	ACCOUNT CLERK II	88,962	92,767	91,915
512140	CLERK TYPIST	41,712	42,963	42,964
510075	PRINTER/BANK MESSENGER	45,485	47,922	49,417
510140	LONGEVITY	3,000	2,575	2,510
510142	EDUCATION DIFFERENTIAL	4,150	4,275	2,761
510153	TRAVEL ALLOWANCE	1,080	1,112	1,084
510193	PREMIUM PAY	783	806	786
	<b>Personnel Service</b>	<b>731,956</b>	<b>747,051</b>	<b>742,294</b>
520400	REPAIRS:MAINTENANCE	1,560	1,560	1,560
530000	PROFESSIONAL/TECH	200	200	200
530102	BANK CHARGE SERVICE	1,500	1,500	1,500
530400	COMMUNICATION	300,000	300,000	350,000
	<b>Contractual</b>	<b>303,260</b>	<b>303,260</b>	<b>353,260</b>
540200	OFFICE SUPPLIES	6,200	6,200	8,000
570300	DUES - SUBSCRIPTIONS	350	350	350
570400	INSURANCE PREMIUMS	4,160	4,160	4,160
	<b>Current Expense</b>	<b>10,710</b>	<b>10,710</b>	<b>12,510</b>
	<b>Total 145 – Treasurer/Collector</b>	<b>1,045,926</b>	<b>1,061,021</b>	<b>1,108,064</b>



**City General Fund**  
**Administration & Finance**  
**158 – Tax Title Expenditure**

Account Information		2021 Budget	2022 Budget	2023 Requested
570800	UNCLASSIFIED	50,000	50,000	50,000
	<b>Current Expense</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total 158 – Tax Title Expenditure</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**City General Fund  
Debt Service  
700 – Debt Service**

Account Information		2021 Budget	2022 Budget	2023 Requested
590101	PRINCIPAL LONG-TERM SCHOOLS	3,586,430	3,947,363	3,828,991
590103	PRINCIPAL LONG-TERM OTHER	7,816,000	9,920,114	11,026,600
590109	PENSION OBLIGATION BONDS	-	9,500,000	15,668,296
590151	INTEREST LONG-TERM SCHOOLS	3,563,795	3,992,968	4,529,887
590153	INTEREST LONG-TERM OTHER	5,067,796	5,476,121	8,246,698
<b>Current Expense</b>		<b>20,034,021</b>	<b>32,836,566</b>	<b>43,300,472</b>
<b>Total 700 – Debt Service</b>		<b>20,034,021</b>	<b>32,836,566</b>	<b>43,300,472</b>



## City General Fund

### Debt Service

#### 752 – Interest Short Term Debt

Account Information		2021 Budget	2022 Budget	2023 Requested
590205	INTEREST ON NOTES	6,274,049	4,281,789	4,017,409
	<b>Current Expense</b>	<b>6,274,049</b>	<b>4,281,789</b>	<b>4,017,409</b>
	<b>Total 752 – Interest Short Term Debt</b>	<b>6,274,049</b>	<b>4,281,789</b>	<b>4,017,409</b>



**City General Fund  
Administration & Finance  
151 – Legal Dept**

Account Information		2021 Budget	2022 Budget	2023 Requested
510020	CITY SOLICITOR	127,448	131,271	131,271
510316	LEGAL COUNSEL	88,531	91,187	91,889
510021	ASSISTANT CITY SOLICITOR	149,613	154,101	154,101
510123	PRINCIPAL CLERK I	66,174	68,159	68,159
510140	LONGEVITY	1,500	1,545	1,500
510193	PREMIUM PAY	2,349	2,419	2,349
<b>Personnel Service</b>		<b>435,615</b>	<b>448,682</b>	<b>449,269</b>
520400	REPAIRS:MAINTENANCE	200	200	200
530000	PROFESSIONAL/TECH	35,000	35,000	35,000
530010	OUTSIDE COUNSEL	95,000	195,000	195,000
530303	CONTRACTED	61,800	161,800	161,800
<b>Contractual</b>		<b>192,000</b>	<b>392,000</b>	<b>392,000</b>
540200	OFFICE SUPPLIES	2,650	2,650	2,650
570300	DUES - SUBSCRIPTIONS	2,000	2,000	2,000
<b>Current Expense</b>		<b>4,650</b>	<b>4,650</b>	<b>4,650</b>
<b>Total 151 – Legal Dept</b>		<b>632,265</b>	<b>845,332</b>	<b>845,919</b>



**City General Fund  
Employee Benefits  
912 – Worker’S Compensation**

Account Information		2021 Budget	2022 Budget	2023 Requested
510173	INJURED PAY	650,000	669,500	752,885
	<b>Personnel Service</b>	<b>650,000</b>	<b>669,500</b>	<b>752,885</b>
530303	ALL OTHERS	100,000	61,200	61,200
	<b>Contractual</b>	<b>100,000</b>	<b>61,200</b>	<b>61,200</b>
570703	WORKINGMAN’S COMP.	615,000	653,800	753,800
	<b>Current Expense</b>	<b>615,000</b>	<b>653,800</b>	<b>753,800</b>
<b>Total 912 – Worker’S Compensation</b>		<b>1,365,000</b>	<b>1,384,500</b>	<b>1,567,885</b>

**City General Fund  
Administration & Finance  
941 – Court Judgments**

Account Information		2021 Budget	2022 Budget	2023 Requested
570600	JUDGMENTS	50,000	50,000	50,000
570601	SETTLEMENTS	150,000	300,000	300,000
	<b>Current Expense</b>	<b>200,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Total 941 – Court Judgments</b>		<b>200,000</b>	<b>350,000</b>	<b>350,000</b>



**City General Fund  
Administration & Finance  
152 – Human Resources**

Account Information		2021 Budget	2022 Budget	2023 Requested
510015	PERSONNEL DIRECTOR	111,932	115,290	115,290
510158	PERSONNEL ASSISTANT	75,184	87,550	87,887
510243	COORDINATOR	64,637	66,576	66,576
510087	ASSIST BENEFITS COORDINATOR	57,902	59,060	59,060
510130	OVERTIME	5,404	5,566	5,425
510140	LONGEVITY	1,000	1,030	1,000
510143	ENHANCED LONGEVITY	35,000	36,050	35,000
510193	PREMIUM PAY	1,566	1,613	1,566
<b>Personnel Service</b>		<b>352,625</b>	<b>372,735</b>	<b>371,804</b>
520400	REPAIRS:MAINTENANCE	50	50	-
530303	CONTRACTED	175,000	175,000	175,000
<b>Contractual</b>		<b>175,050</b>	<b>175,050</b>	<b>175,000</b>
540200	OFFICE SUPPLIES	5,500	5,500	5,550
570300	DUES - SUBSCRIPTIONS	330	330	330
570304	CONFERENCES	1,200	1,200	1,200
<b>Current Expense</b>		<b>7,030</b>	<b>7,030</b>	<b>7,080</b>
<b>Total 152 – Human Resources</b>		<b>534,705</b>	<b>554,815</b>	<b>553,884</b>

**City General Fund  
Employee Benefits  
914 – Health Insurance**

Account Information		2021 Budget	2022 Budget	2023 Requested
539209	TUITION REIMBURSEMENT	1,000	1,000	1,000
	<b>Contractual</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
570707	MEDICARE REFUNDS	2,194,074	2,217,966	2,547,316
570806	MEDICAL INSURANCE	47,763,985	49,233,127	52,134,525
570807	DENTAL INSURANCE	1,891,926	1,852,173	1,872,197
570808	LIFE INSURANCE	540,354	540,354	540,354
570809	MISC EMPLOYEE SCREENINGS	105,785	105,785	105,785
570811	FLEX SPENDING	53,250	53,250	53,250
	<b>Current Expense</b>	<b>52,549,374</b>	<b>54,002,655</b>	<b>57,253,427</b>
<b>Total 914 – Health Insurance</b>		<b>52,550,374</b>	<b>54,003,655</b>	<b>57,254,427</b>



**City General Fund  
Administration & Finance  
155 – Information Technology**

Account Information		2021 Budget	2022 Budget	2023 Requested
512012	DIRECTOR OF INFORMATION TECH	119,688	123,279	123,279
512166	OPERATIONS SUPERVISOR	81,016	83,446	82,977
512184	DIRECTOR OF COMMUNICATIONS	77,611	79,939	79,939
512188	SR. PC TECH/AST NETWORK ADMINI	83,868	86,384	86,384
512333	NETWORK ADMINISTRATOR	92,886	95,673	95,673
512116	SECRETARY	65,726	67,698	67,698
512334	PC TECHNICIAN	266,468	265,149	268,887
512142	D.P.SYSTEMS ANALYST	269,659	277,749	277,749
512135	TELEPHONE OPERATOR	45,163	46,518	46,518
512097	COMPUTER OPERATOR	46,133	49,377	49,377
510065	MUNIS & SOFTWARE TRAINER	59,060	60,832	60,832
510130	OVERTIME	95,000	97,850	97,850
510140	LONGEVITY	7,925	7,802	7,650
510142	EDUCATION PAY	4,100	4,223	4,100
	<b>Personnel Service</b>	<b>1,314,303</b>	<b>1,345,919</b>	<b>1,348,913</b>
520500	COMPUTER EQUIP	136,826	136,826	136,826
530201	ONLINE TRAINING	25,000	25,000	25,000
530303	CONTRACTUAL	1,810,968	2,205,064	2,580,439
530400	COMMUNICATION	365,000	365,000	365,000
	<b>Contractual</b>	<b>2,337,794</b>	<b>2,731,890</b>	<b>3,107,265</b>
550803	DP SUPPLIES	55,000	55,000	55,000
	<b>Current Expense</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
	<b>Total 155 – Information Technology</b>	<b>3,707,097</b>	<b>4,132,809</b>	<b>4,511,178</b>

**City General Fund  
Administration & Finance  
161 – Clerk**

Account Information		2021 Budget	2022 Budget	2023 Requested
512010	CITY CLERK	127,658	131,488	131,488
512011	ASSISTANT CITY CLERK	81,516	83,446	83,446
512123	PRINCIPAL CLERK I	50,763	52,028	52,028
512140	CLERK TYPIST	41,278	42,963	43,128
510130	OVERTIME	6,701	6,902	6,902
510140	LONGEVITY	1,950	2,215	2,450
510142	EDUCATION PAY	400	412	400
510193	PREMIUM PAY	783	806	783
512099	PUBLIC RECORDS OFFICER/ADMIN S	60,240	62,047	62,407
<b>Personnel Service</b>		<b>371,289</b>	<b>382,307</b>	<b>383,032</b>
520400	REPAIRS:MAINTENANCE	300	300	300
530400	COMMUNICATION	-	20,000	20,000
530800	OTHER PURCHASED SERV	38,000	38,000	78,000
<b>Contractual</b>		<b>38,300</b>	<b>58,300</b>	<b>98,300</b>
540200	OFFICE SUPPLIES	4,000	4,000	4,000
570300	DUES - SUBSCRIPTIONS	750	750	750
<b>Current Expense</b>		<b>4,750</b>	<b>4,750</b>	<b>4,750</b>
<b>Total 161 – Clerk</b>		<b>414,339</b>	<b>445,357</b>	<b>486,082</b>



**City General Fund  
Administration & Finance  
162 – Elections**

Account Information		2021 Budget	2022 Budget	2023 Requested
512129	SR.CLERK TYPIST II	48,698	49,644	49,644
512140	CLERK TYPIST	41,887	40,404	41,671
512143	ADMIN. ASSISTANT	78,584	70,536	73,936
512454	BUILDING CUSTODIAN	26,000	26,780	26,100
512550	REGISTRARS	2,000	2,060	2,000
512880	ELECTION WORKER	232,000	238,960	238,960
510130	OVERTIME	33,440	34,443	34,443
510140	LONGEVITY	1,250	515	500
510151	VACATION PD TERM	780	-	-
510193	PREMIUM PAY	-	803	783
510196	POLICE DETAILS	163,125	168,019	168,019
510250	EARLY VOTING: OVERTIME	30,000	-	30,115
510251	EARLY VOTING: POLICE DETAILS	8,400	-	8,432
510252	EARLY VOTING: BLDG CUSTODIANS	1,000	-	1,004
512883	EARLY VOTING: ELECTION WORKER	20,000	-	20,077
	<b>Personnel Service</b>	<b>687,164</b>	<b>632,164</b>	<b>695,684</b>
520400	REPAIRS:MAINTENANCE	1,575	1,575	1,575
520700	RENTALS/LEASES	17,250	17,250	17,250
520706	EARLY VOTING: RENTALS/LEASES	1,500	-	1,500
520708	RAMP RENTALS	18,000	18,000	18,000
530000	PROFESSIONAL/TECH	5,250	5,250	5,250
530400	COMMUNICATION	70,000	70,000	70,000
530402	EARLY VOTING: COMMUNICATION	22,000	-	22,000
530800	OTHER PURCHASED SERV	15,000	15,000	15,000
530802	EARLY VOTING: OTHER PURCHASED	360	-	360
	<b>Contractual</b>	<b>150,935</b>	<b>127,075</b>	<b>150,935</b>
540200	OFFICE SUPPLIES	16,000	16,000	16,000
570100	TRAVEL IN STATE	1,200	1,200	1,200
580500	ACQ.:EQUIPMENT	60,000	60,000	60,000
580506	EARLY VOTING: EQUIPMENT	50,000	-	50,000
	<b>Current Expense</b>	<b>127,200</b>	<b>77,200</b>	<b>127,200</b>
	<b>Total 162 – Elections</b>	<b>965,299</b>	<b>836,439</b>	<b>973,819</b>



**City General Fund  
Administration & Finance  
165 – Licensing Commission**

Account Information		2021 Budget	2022 Budget	2023 Requested
512093	ADMIN. SECRETARY	57,897	59,634	59,634
510130	OVERTIME	2,308	2,377	2,377
510142	EDUCATION PAY	600	618	600
<b>Personnel Service</b>		<b>60,805</b>	<b>62,629</b>	<b>62,611</b>
520400	REPAIRS:MAINTENANCE	75	75	75
530000	PROFESSIONAL/TECH	300	300	300
530800	OTHER PURCHASED SERV	3,550	15,050	15,050
<b>Contractual</b>		<b>3,925</b>	<b>15,425</b>	<b>15,425</b>
540200	OFFICE SUPPLIES	600	600	600
<b>Current Expense</b>		<b>600</b>	<b>600</b>	<b>600</b>
<b>Total 165 – Licensing Commission</b>		<b>65,330</b>	<b>78,654</b>	<b>78,636</b>



**City General Fund**  
**Administration & Finance**  
**168 – Census**

Account Information		2021 Budget	2022 Budget	2023 Requested
570800	UNCLASSIFIED	50,000	50,000	100,000
	<b>Current Expense</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>
	<b>Total 168 – Census</b>	<b>50,000</b>	<b>50,000</b>	<b>100,000</b>

**City General Fund  
Administration & Finance  
175 – Planning Department**

Account Information		2021 Budget	2022 Budget	2023 Requested
512014	PLANNING DIRECTOR	127,448	131,271	131,271
512021	ASSISTANT PLANNING DIRECTOR	96,971	99,880	99,880
512809	PRINCIPAL PLANNER-11 ECON DEVE	88,015	83,446	84,898
512806	PRIN.PLANNER II	83,137	75,190	75,491
512015	ASSISTANT PLANNER	129,067	134,129	135,442
510117	HEAD CLERK	-	54,590	54,800
510130	OVERTIME	31,350	32,291	32,291
510140	LONGEVITY	1,425	1,468	1,425
510142	EDUCATION PAY	4,600	4,738	3,250
510193	PREMIUM PAY	783	806	783
512034	STUDENT INTERN	9,300	9,579	9,336
512115	OFFICE MANAGER	77,584	79,912	79,912
512140	CLERK TYPIST	42,728	-	-
512167	OPERATIONS SUPERVISOR-ECON DEV	76,879	81,703	82,017
<b>Personnel Service</b>		<b>769,287</b>	<b>789,003</b>	<b>790,796</b>
520400	REPAIRS:MAINTENANCE	500	500	500
530000	PROFESSIONAL/TECH	5,500	5,500	5,500
530302	REGIONAL COMPACT	25,000	25,000	25,000
530303	CONTRACTED	90,000	240,000	390,000
530400	COMMUNICATION	11,500	11,500	15,000
<b>Contractual</b>		<b>132,500</b>	<b>282,500</b>	<b>436,000</b>
540200	OFFICE SUPPLIES	5,193	5,500	5,500
550100	EDUCATIONAL SUPPLIES	500	500	500
570100	TRAVEL IN STATE	500	500	500
570200	TRAVEL OUT OF STATE	4,500	4,500	4,500
570300	DUES - SUBSCRIPTIONS	4,000	4,000	4,000
570304	CONFERENCES	3,000	3,000	3,000
<b>Current Expense</b>		<b>17,693</b>	<b>18,000</b>	<b>18,000</b>
<b>Total 175 – Planning Department</b>		<b>919,480</b>	<b>1,089,503</b>	<b>1,244,796</b>



**City General Fund  
Infrastructure Management  
192 – Public Buildings**

Account Information		2021 Budget	2022 Budget	2023 Requested
512098	COMMISSIONER OF PUBLIC BLDGS	126,958	130,767	131,269
512089	DIRECTOR OF ENGINEERING	111,932	115,290	115,290
512088	DIR OF BUILDING MAINTENANCE	103,975	107,094	107,094
512013	DIRECTOR OF PLANT FACILITIES	103,974	107,093	107,093
512476	SUPERVISOR OF CUSTODIANS	77,584	79,912	79,912
512455	ENERGY MANAGER	103,575	106,682	107,093
512456	ENERGY TECHNICIAN	103,575	106,682	107,093
512454	BUILDING CUSTODIAN	405,527	451,784	451,668
512204	MAINTENANCE STAFF	1,432,802	1,475,786	1,492,539
512143	ADMIN. ASSISTANT	152,903	157,490	157,490
512462	CARP/CABINET MAKER	69,158	71,233	77,346
512155	ADMIN ASSISTANT - PBM	58,474	60,228	60,229
512859	SECURITY GUARD	65,450	67,414	67,414
510110	SALARY/WAGE PERM	25,000	25,750	25,096
510130	OVERTIME	193,751	199,564	199,564
510140	LONGEVITY	4,550	3,116	4,755
510141	SHIFT DIFFERENTIAL	7,185	6,820	6,220
510189	CLOTHING	27,000	27,295	27,000
510193	PREMIUM PAY	2,349	3,226	2,349
510194	LICENSE ALLOWANCE	522	538	522
510319	PROJECT MANAGER	79,099	81,472	81,472
510402	DOWNTOWN COORDINATOR	50,474	51,988	51,988
512022	DIRECTOR OF CONSTRUCTION	-	-	107,093
512074	MECHANICAL TECHNICIAN	73,280	77,538	115,030
512411	HORTICULTURAL/LABORER	-	37,080	37,482
512412	HANDYMAN/LABORER	-	37,080	37,482
512460	HVAC TECHNICIAN	149,318	153,798	154,390
519153	TRAVEL ALLOWANCE	12,650	16,442	14,154
	<b>Personnel Service</b>	<b>3,541,065</b>	<b>3,759,162</b>	<b>3,926,127</b>
520100	ENERGY	1,000,000	1,000,000	1,000,000
520400	REPAIRS:MAINTENANCE	117,500	117,500	117,500
520402	REPAIRS:BUILDINGS	125,000	125,000	125,000
520700	RENTALS/LEASES	42,000	42,000	42,000
530303	CONTRACTED	1,037,500	1,037,500	1,637,500
	<b>Contractual</b>	<b>2,322,000</b>	<b>2,322,000</b>	<b>2,922,000</b>

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

Account Information		2021 Budget	2022 Budget	2023 Requested
540200	OFFICE SUPPLIES	5,250	5,250	5,250
540300	MAINTENANCE SUPPLIES	4,000	4,000	4,000
540500	CUSTODIAL SUPPLIES	199,500	199,500	199,500
540800	VEHICULAR SUPPLIES	15,000	15,000	15,000
550800	OTHER SUPPLIES	165,000	165,000	165,000
570300	DUES - SUBSCRIPTIONS	250	250	250
<b>Current Expense</b>		<b>389,000</b>	<b>389,000</b>	<b>389,000</b>
<b>Total 192 – Public Buildings</b>		<b>6,252,065</b>	<b>6,470,162</b>	<b>7,237,127</b>



**City General Fund**  
**Public Safety**  
**210 – Police**

Account Information		2021 Budget	2022 Budget	2023 Requested
512104	POLICE CHIEF	147,239	151,656	152,239
512311	POLICE CAPTAIN	686,592	707,198	707,198
512312	POLICE LIEUTENANT	1,514,223	1,565,233	1,554,374
512313	POLICE SERGEANT	2,562,459	2,649,507	2,744,886
512361	PATROLMAN III	10,386,283	11,750,785	11,855,556
512362	PATROLMAN II	417,272	-	-
512363	PATROLMAN I	527,016	281,828	786,864
512315	TRAFFIC SUPERVISOR	531,856	547,812	548,959
512332	FINANCIAL MANAGER	75,302	77,560	77,859
512435	WKG.FOREMAN-M.E.REPAIR	67,131	69,145	69,411
512136	EXEC.SEC.-POLICE CHIEF	69,698	71,788	72,064
512135	TELEPHONE OPERATOR	621,222	488,691	616,493
512142	D.P.SYSTEMS ANALYST	92,887	95,674	96,041
512153	BOOKKEEPER	53,395	54,997	55,208
512302	TRAF.SIGNAL & COMM.TECH.	23,289	23,988	24,080
512132	PRIN. BOOKKEEPER/PAYROLL	77,584	79,912	80,218
512129	SR.CLERK TYPIST II	93,871	143,729	139,490
512123	PRINCIPAL CLERK I	50,513	52,028	52,228
512124	PRINCIPAL CLERK II	103,710	106,821	107,231
510130	OVERTIME	950,000	978,500	978,500
510131	COURT TIME	465,453	582,417	593,726
510132	TRAINING TIME	890,000	916,700	990,000
510134	CIVILIAN POLICE OVERTIME	55,000	159,650	159,650
510135	POLICE MATRONS OVERTIME	55,584	57,252	57,252
510136	SUPERIOR OFFICERS'OVERTIME	250,000	386,250	501,923
510139	UNIFORM ALLOWANCE-POLICE	35,000	36,050	35,135
510140	LONGEVITY	124,300	125,557	126,485
510141	SHIFT DIFF	2,584,159	2,661,684	2,662,526
510142	EDUCATION DIFFERENTIAL	3,715,186	4,005,057	4,029,113
510150	HOLIDAY(POLICE FIRE)	1,397,113	1,439,027	1,474,987
510151	VACATION PD TERM	475,000	489,250	476,827
510160	READING TIME	900,304	927,313	950,823
510192	TOOL ALLOWANCE	724	746	727
510193	PREMIUM PAY	218,361	239,434	259,348
512091	OPERATIONS MANAGER/BCI	64,434	66,367	66,622
512092	LAW ENFORC. INFORMATION SPECIA	128,868	132,734	133,244

**City General Fund  
Public Safety  
210 – Police (Continued)**

Account Information		2021 Budget	2022 Budget	2023 Requested
512093	ADMIN. SECRETARY	118,152	121,697	122,163
512465	M.E.REPAIR II	64,495	66,430	66,685
<b>Personnel Service</b>		<b>30,593,675</b>	<b>32,310,467</b>	<b>33,426,135</b>
520400	REPAIRS:MAINTENANCE	125,000	175,000	185,000
530000	PROFESSIONAL/TECH	15,000	20,000	20,000
530207	TRAINING (POLICE)	85,000	85,000	145,000
530303	CONTRACTED	325,000	325,000	385,000
530400	COMMUNICATION	122,000	122,000	122,000
<b>Contractual</b>		<b>672,000</b>	<b>727,000</b>	<b>857,000</b>
540200	OFFICE SUPPLIES	20,000	20,000	20,000
540300	MAINTENANCE SUPPLIES	10,000	10,000	10,000
540800	VEHICULAR SUPPLIES	55,000	60,000	60,000
540900	FOOD SUPPLIES	10,000	10,000	10,000
550000	SUPPLY:HEALTH/MEDIC.	500	500	500
550800	OTHER SUPPLIES	25,000	25,000	25,000
550805	RECRUIT UNIFORMS	64,000	64,000	164,000
<b>Current Expense</b>		<b>184,500</b>	<b>189,500</b>	<b>289,500</b>
<b>Total 210 – Police</b>		<b>31,450,175</b>	<b>33,226,967</b>	<b>34,572,635</b>



**City General Fund**  
**Public Safety**  
**292 – Animal Control**

Account Information		2021 Budget	2022 Budget	2023 Requested
512309	ANIMAL CONTROL OFFICER	66,674	68,674	68,674
512310	ASST. ANIMAL CONTROL OFFICER	49,643	51,132	51,133
510130	OVERTIME	2,120	2,184	2,128
510140	LONGEVITY	1,700	1,751	1,700
510141	SHIFT DIFF	517	533	517
510149	UNIFORM	1,000	1,030	1,000
<b>Personnel Service</b>		<b>121,654</b>	<b>125,304</b>	<b>125,152</b>
520400	REPAIRS:MAINTENANCE	1,600	1,600	1,600
530000	PROFESSIONAL/TECH	1,500	1,500	1,500
<b>Contractual</b>		<b>3,100</b>	<b>3,100</b>	<b>3,100</b>
540200	OFFICE SUPPLIES	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	4,000	4,000	4,000
<b>Current Expense</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total 292 – Animal Control</b>		<b>129,754</b>	<b>133,404</b>	<b>133,252</b>



**City General Fund  
Public Safety  
220 – Fire Safety**

Account Information		2021 Budget	2022 Budget	2023 Requested
512105	FIRE CHIEF	176,636	181,935	181,936
512320	DEPUTY FIRE CHIEF	660,000	681,554	668,641
512321	FIRE CAPTAIN	1,454,284	1,455,889	1,455,894
512322	FIRE LIEUTENANT	3,374,715	3,450,500	3,542,277
512323	FIREFIGHTER 3	10,362,000	11,032,984	11,448,768
512175	SECRETARY TO FIRE CHIEF	69,698	71,789	71,789
512326	MASTER MECHANIC	105,465	108,629	108,629
512417	MOTOR EQUIP.REPAIRMAN	84,637	87,176	87,176
510130	OVERTIME	2,260,335	2,328,145	2,269,029
510140	LONGEVITY	80,000	82,400	80,000
510141	SHIFT DIFF	3,412,305	3,638,166	3,786,362
510142	EDUCATION DIFFERENTIAL	821,000	856,274	814,277
510143	ENHANCED LONGEVITY	23,000	23,690	25,096
510146	EMT(FIRE)	455,000	394,428	416,566
510147	HDF(FIRE)	1,250,000	1,327,089	1,380,854
510150	HOLIDAY(POLICE FIRE)	1,411,842	1,453,714	1,469,631
510157	BUSINESS MANAGER I	91,013	93,385	93,744
510193	PREMIUM PAY	14,250	13,734	13,734
510198	FIRE DETAIL	35,000	36,050	35,000
512334	PC TECHNICIAN	-	64,890	65,140
<b>Personnel Service</b>		<b>26,141,180</b>	<b>27,382,421</b>	<b>28,014,543</b>
520400	REPAIRS:MAINTENANCE	150,000	150,000	150,000
520507	FIRE-HAZARDOUS WASTE RECOVERIE	2,000	2,000	2,000
530001	PROF.SERV.:MEDIC.	50,000	50,000	50,000
530204	TRAINING & RESEARCH(FIRE)	20,000	20,000	20,000
530303	CONTRACTED	126,700	126,700	126,700
530400	COMMUNICATION	100,000	100,000	100,000
<b>Contractual</b>		<b>448,700</b>	<b>448,700</b>	<b>448,700</b>
540200	OFFICE SUPPLIES	6,000	6,000	6,000
540300	MAINTENANCE SUPPLIES	65,000	65,000	65,000
550100	EDUCATIONAL SUPPLIES	5,000	5,000	5,000
550801	FIREFIGHTING	181,000	181,000	181,000
570300	DUES - SUBSCRIPTIONS	12,000	12,000	12,000
<b>Current Expense</b>		<b>269,000</b>	<b>269,000</b>	<b>269,000</b>
<b>Total 220 – Fire Safety</b>		<b>26,858,880</b>	<b>28,100,121</b>	<b>28,732,243</b>



**City General Fund**

**Public Safety**

**291 – Emergency Management**

Account Information		2021 Budget	2022 Budget	2023 Requested
510014	DIRECTOR OF EMERGENCY MANAGEME	88,434	91,087	91,438
512030	OPERATIONS MANAGER	-	57,864	57,865
512116	SECRETARY	56,179	-	-
510140	LONGEVITY	1,000	-	-
<b>Personnel Service</b>		<b>145,613</b>	<b>148,951</b>	<b>149,303</b>
520400	REPAIRS:MAINTENANCE	2,000	2,000	5,000
530400	COMMUNICATION	2,000	2,000	5,000
530800	OTHER PURCHASED SERV	2,000	2,000	2,000
530806	EMERGENCY PREP.	25,600	25,600	25,600
<b>Contractual</b>		<b>31,600</b>	<b>31,600</b>	<b>37,600</b>
540200	OFFICE SUPPLIES	1,000	1,000	1,000
540300	MAINTENANCE SUPPLIES	3,000	3,000	5,000
540800	VEHICULAR SUPPLIES	1,500	1,500	5,000
540900	FOOD SUPPLIES	3,000	3,000	3,000
570304	CONFERENCES	5,000	5,000	5,000
570400	INSURANCE PREMIUMS	466	466	466
<b>Current Expense</b>		<b>13,966</b>	<b>13,966</b>	<b>19,466</b>
<b>Total 291 – Emergency Management</b>		<b>191,179</b>	<b>194,517</b>	<b>206,369</b>

**City General Fund  
Public Safety  
240 – Inspectional Services**

Account Information		2021 Budget	2022 Budget	2023 Requested
512730	DIRECTOR OF INSPECTIONAL SERVI	119,689	123,280	123,279
512330	CHIEF WIRE INSPEC.	85,559	93,276	93,634
512331	CHIEF PLUMBING/GAS INSPEC.	92,909	100,846	101,235
512146	PLUMBING & GAS FITTING INSP	116,666	111,868	113,002
512121	INSP.WEIGHTS & MEASURES	74,519	81,905	82,219
512071	COMPLIANCE OFFICER	75,319	77,579	79,911
512100	INSPECTOR OF BUILDINGS	91,012	93,742	93,742
512101	ASSISTANT BUILDING COMMISSIONE	91,156	100,846	101,235
512102	LOCAL BUILDING INSPECTOR	321,270	330,908	408,704
512111	ASSISTANT WIRE INSPECTOR	105,684	108,855	122,621
512122	CODE ENFORCEMENT OFFICER	61,643	63,492	63,493
512123	PRINCIPAL CLERK I	50,513	52,028	49,521
512129	SR.CLERK TYPIST II	48,198	49,644	49,644
512140	CLERK TYPIST	41,712	42,963	42,964
512145	ELECT DOC LIAISON/FACILITATOR	41,712	43,089	42,964
512698	BOARD CLERK/ZBA	57,911	59,648	58,134
512093	ADMIN. SECRETARY	57,897	59,634	61,116
510130	OVERTIME	16,427	16,920	16,490
510140	LONGEVITY	20,100	10,377	10,114
510142	EDUCATION PAY	2,400	2,472	2,409
510149	UNIFORM	500	515	502
510193	PREMIUM PAY	3,915	3,226	3,132
512107	PLAN EXAMINER	69,502	71,587	69,769
512116	SECRETARY	56,179	57,864	57,865
	<b>Personnel Service</b>	<b>1,702,392</b>	<b>1,756,564</b>	<b>1,847,699</b>
520406	REPAIRS:VEHICLES	6,392	6,392	6,392
520500	COMPUTER EQUIP	1,692	1,692	1,692
530000	PROFESSIONAL/TECH	3,008	3,008	33,008
530303	CONTRACTED	74,725	74,725	100,000
	<b>Contractual</b>	<b>85,817</b>	<b>85,817</b>	<b>141,092</b>
540200	OFFICE SUPPLIES	9,814	9,814	9,814
570100	TRAVEL IN STATE	10,800	10,800	10,800
570300	DUES - SUBSCRIPTIONS	6,388	6,388	6,388
	<b>Current Expense</b>	<b>27,002</b>	<b>27,002</b>	<b>27,002</b>
	<b>Total 240 – Inspectional Services</b>	<b>1,815,211</b>	<b>1,869,383</b>	<b>2,015,793</b>



**City General Fund**

**Public Safety**

**260 – Traffic Parking Alarm Lighting**

Account Information		2021 Budget	2022 Budget	2023 Requested
512246	DIRECTOR	120,380	123,991	123,993
512069	TRAFFIC ENGINEER	111,502	114,847	115,289
512325	SUPT. OF FIRE ALARM	110,908	114,235	114,235
512030	OPERATIONS MANAGER	78,935	81,303	81,616
512306	PARKING CONTROL OFFICER	273,944	282,162	236,828
512307	PKG CONTROLLER SPECIAL CONST	186,233	144,269	95,750
512402	GENERAL FOREMAN	80,973	83,402	81,284
512155	ADMIN ASSISTANT - PBM	61,287	64,441	64,692
512467	SIGN PAINTER	62,197	64,063	62,436
510120	SALARY/WAGE TEMP	19,000	19,570	19,073
510130	OVERTIME	167,200	172,216	172,216
510140	LONGEVITY	2,450	2,601	2,450
510141	SHIFT DIFFERENTIAL	22,465	23,139	22,551
510142	EDUCATION PAY	6,510	7,323	7,323
510147	HAZARDOUS DUTY	12,530	12,906	12,906
510149	UNIFORM	3,000	3,090	3,090
510150	HOLIDAY(POLICE FIRE)	30,042	30,943	31,280
510153	TRAVEL ALLOWANCE	4,340	4,470	4,470
510189	CLOTHING	8,000	6,180	6,180
510193	PREMIUM PAY	1,566	1,613	1,613
510195	PAYMENT-OUT-OF-GRADE	-	-	15,058
510196	POLICE DETAILS	20,000	20,600	20,600
512070	JR. TRAFFIC ENGINEER	153,232	158,616	161,418
512316	TRAFFIC MAINTENANCE	90,636	46,678	46,678
512328	ELECTRICIAN	354,093	366,970	461,545
512443	WKG FORM-LABORER/GARDENER	-	62,256	62,495
512988	PARKING RECPT OFFSET	(600,000)	(900,000)	(900,000)
<b>Personnel Service</b>		<b>1,381,423</b>	<b>1,111,884</b>	<b>1,127,069</b>
520009	PARK LIGHTING	55,000	55,000	55,000
520103	STREET LIGHTING	625,000	700,000	700,000
520415	STREET-LONG LINE MAINTENANCE	60,000	60,000	60,000
520416	STREET SIGNAGE	35,000	35,000	35,000
520428	FIRE ALARM REPAIR;MAINTENANCE	31,000	31,000	31,000
520430	TRAFFIC SIGNAL MAINTENANCE	187,500	187,500	187,500
520431	SIGNAL & ACCESSIBILITY IMPROVE	200,000	200,000	200,000
520432	PARKING TICKET PROCESSING	50,000	50,000	50,000
520433	DETECTION/INTERCONNECTIVITY UP	75,000	75,000	75,000

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

Account Information		2021 Budget	2022 Budget	2023 Requested
520700	RENTALS/LEASES	28,000	28,000	28,000
530000	PROFESSIONAL/TECH	15,000	15,000	15,000
530343	PARKING GARGAGE OPERATIONS	-	300,000	300,000
	<b>Contractual</b>	<b>1,361,500</b>	<b>1,736,500</b>	<b>1,736,500</b>
540200	OFFICE SUPPLIES	5,000	5,000	5,000
540300	MAINTENANCE SUPPLIES	60,500	60,500	80,500
540303	CROSSWALK PAINTING	90,000	90,000	110,000
540800	VEHICULAR SUPPLIES	22,500	22,500	42,500
550300	PUB WORKS SUPPLIES	40,000	40,000	60,000
580408	BIKE LANE IMPROVEMENTS	25,000	50,000	70,000
	<b>Current Expense</b>	<b>243,000</b>	<b>268,000</b>	<b>368,000</b>
<b>Total 260 – Traffic Parking Alarm Lighting</b>		<b>2,985,923</b>	<b>3,116,384</b>	<b>3,231,569</b>



**City General Fund  
Infrastructure Management  
491 – Cemetery**

Account Information		2021 Budget	2022 Budget	2023 Requested
512453	SUPERINTENDENT OF CEMETERY	-	-	107,093
512404	GEN.FOREMAN-TIMEKEEPER	80,973	83,402	-
512410	MASON	55,135	57,405	58,247
512416	LAB,HVY MEO II	-	-	53,667
512438	WKG.FOREMAN-HVY.MEO	56,440	58,133	58,134
512451	FOREMAN	148,808	153,272	160,039
512465	M.E.REPAIR II	64,495	66,430	66,431
512601	CEMETERY MAINT.MAN	278,285	286,634	148,836
512706	LAB/SPRAYER OPERATOR	50,780	52,303	-
512169	SPECIAL HEAVY MEO	56,440	58,133	58,357
512118	HEAD CLERK	60,011	61,811	61,812
512072	SUMMER HELP	9,336	9,616	9,616
510130	OVERTIME	115,699	119,170	175,673
510140	LONGEVITY	1,700	721	527
510189	CLOTHING	5,000	6,180	6,180
510192	TOOL ALLOWANCE	362	373	373
512600	LABORER, GARDENER	-	-	132,849
<b>Personnel Service</b>		<b>983,464</b>	<b>1,013,583</b>	<b>1,097,834</b>
520400	REPAIRS:MAINTENANCE	17,500	17,500	17,500
<b>Contractual</b>		<b>17,500</b>	<b>17,500</b>	<b>17,500</b>
540200	OFFICE SUPPLIES	1,200	1,200	1,200
540600	GROUNDSPNG SUPPLIES	-	-	30,000
540800	VEHICULAR SUPPLIES	15,000	15,000	15,000
570300	DUES - SUBSCRIPTIONS	120	120	120
<b>Current Expense</b>		<b>16,320</b>	<b>16,320</b>	<b>46,320</b>
<b>Total 491 – Cemetery</b>		<b>1,017,284</b>	<b>1,047,403</b>	<b>1,161,654</b>

**City General Fund  
Infrastructure Management  
650 – Parks**

Account Information		2021 Budget	2022 Budget	2023 Requested
510016	COMMISSIONER NATURAL RESOURCES	155,096	159,749	159,749
512031	PROGRAM MANAGER	92,701	95,482	95,848
512109	CPA ADMINISTRATOR	50,284	51,793	51,793
512984	CPA ADMIN OFFSET	(50,477)	(50,477)	(51,793)
512169	SPECIAL HEAVY MEO	60,678	-	62,498
512404	GEN.FOREMAN-TIMEKEEPER	161,946	166,804	166,804
512410	MASON	56,440	58,133	56,657
512416	LAB,HVY MEO II	105,729	113,720	113,721
512438	WKG.FOREMAN-HVY.MEO	244,042	251,374	123,359
512443	WKG FORM-LABORER/GARDENER	54,006	55,626	55,625
512451	FOREMAN	74,690	79,324	79,325
512465	MOTOR EQUIP REPAIRMAN II	64,495	66,430	66,431
512605	PARK MAINTENANCE MAN	247,792	202,954	205,871
512706	LAB/SPRAYER OPERATOR	106,072	109,254	119,293
512708	CARPENTER,PARK MAINT.MAN	54,640	56,279	56,279
510127	FORESTRY OVERTIME	20,981	21,610	21,062
510130	OVERTIME	212,751	219,134	219,134
510140	LONGEVITY	350	721	1,375
510155	1139 PENSION FUND	34,524	35,560	35,560
510189	CLOTHING	24,000	24,720	25,000
510192	TOOL ALLOWANCE	362	746	1,080
510193	PREMIUM PAY	1,578	1,625	1,625
510402	DOWNTOWN COORDINATOR	50,474	51,988	51,988
512037	CONTRACT/PROJECT MANAGER	80,662	83,082	83,402
512072	SUMMER HELP	37,102	53,665	52,302
512074	MECHANICAL TECHNICIAN	73,280	77,538	115,030
512093	ADMIN. SECRETARY	60,240	62,047	62,048
512338	PARK MAINTENANCE/GARDENER	311,408	357,717	365,386
512411	HORTICULTURAL/LABORER	-	37,080	37,482
512412	HANDYMAN/LABORER	-	37,080	37,482
512414	HEAVY MEO I	48,362	50,852	52,092
512620	GOLF COURSE SUPERINTENDENT	-	-	83,319
512621	GOLF COURSE PRO	-	-	85,327
512622	GOLF COURSE ADMINISTRATIVE ASST	-	-	56,456
512623	GOLF COURSE SEASONAL HELP	-	-	67,258
512702	TREE WARDEN	90,347	93,057	93,057
512703	EARTH SCIENTIST	90,347	93,057	93,057
	<b>Personnel Service</b>	<b>2,614,902</b>	<b>2,717,724</b>	<b>3,001,982</b>



**City General Fund  
Infrastructure Management  
650 – Parks (Continued)**

Account Information		2021 Budget	2022 Budget	2023 Requested
520000	PURCHASE SERVICES	5,000	5,000	5,000
520400	REPAIRS:MAINTENANCE	97,500	110,000	120,000
520406	REPAIRS:VEHICLES	75,000	90,000	90,000
520700	RENTALS/LEASES	15,000	15,000	15,000
530210	GOLF COURSE MAINTENANCE	-	-	288,000
530303	CONTRACTED	154,150	189,150	239,150
530340	TREE PRUNING REMOVAL	60,000	60,000	160,000
530342	TREE OFFSET	(300,000)	(400,000)	(400,000)
530804	INVASIVE SPECIES CONTROL	45,000	45,000	45,000
	<b>Contractual</b>	<b>151,650</b>	<b>114,150</b>	<b>562,150</b>
540200	OFFICE SUPPLIES	3,750	3,750	3,750
540210	GOLF COURSE MAINTENANCE	-	-	229,000
540600	GROUNDSPNG SUPPLIES	140,000	140,000	150,000
550203	SCH ATHLETIC EQUIP	10,000	10,000	12,000
580404	IMPROVEMENTS:TREES	300,000	400,000	400,000
	<b>Current Expense</b>	<b>453,750</b>	<b>553,750</b>	<b>794,750</b>
	<b>Total 650 – Parks</b>	<b>3,220,302</b>	<b>3,385,624</b>	<b>4,358,882</b>



**City General Fund  
Cultural & Recreation  
630 – Recreation**

Account Information		2021 Budget	2022 Budget	2023 Requested
512018	DIRECTOR OF RECREATION	93,057	95,849	95,849
512760	REC. PROGRAM COORDINATOR	-	62,038	62,277
512143	ADMIN. ASSISTANT	62,557	66,678	66,678
512205	SCHOOL CUSTODIAL	56,345	58,036	58,036
510110	SALARY/WAGE PERM	395,475	610,931	619,414
510140	LONGEVITY	1,175	1,210	1,210
510153	TRAVEL ALLOWANCE	2,000	2,060	2,060
510193	PREMIUM PAY	783	806	806
<b>Personnel Service</b>		<b>611,392</b>	<b>897,608</b>	<b>906,330</b>
520400	REPAIRS:MAINTENANCE	1,000	1,500	1,500
520700	RENTALS/LEASES	6,000	6,000	6,000
530300	PUPIL TRANSPORTATION	5,000	5,000	5,000
530500	RECREATIONAL	42,000	42,000	42,000
<b>Contractual</b>		<b>54,000</b>	<b>54,500</b>	<b>54,500</b>
540200	OFFICE SUPPLIES	3,500	3,500	3,500
540300	MAINTENANCE SUPPLIES	1,500	2,000	2,000
540900	FOOD SUPPLIES	200	200	200
550000	SUPPLY:HEALTH/MEDIC.	1,000	1,500	1,500
550800	OTHER SUPPLIES	7,000	10,000	10,000
570300	DUES - SUBSCRIPTIONS	800	1,000	1,000
<b>Current Expense</b>		<b>14,000</b>	<b>18,200</b>	<b>18,200</b>
<b>Total 630 – Recreation</b>		<b>679,392</b>	<b>970,308</b>	<b>979,030</b>



**City General Fund  
Cultural & Recreation  
610 – Library**

Account Information		2021 Budget	2022 Budget	2023 Requested
512019	DIRECTOR OF LIBRARY	111,932	115,290	115,290
512035	ASSISTANT DIRECTOR OF LIBRARY	88,870	91,536	91,889
512036	SUPERVISOR CHILDREN SERVICES	80,008	82,408	82,408
512038	CHIEF CATALOGER	70,118	72,222	72,222
512039	SCHEDULE SUPERVISOR	61,733	63,585	63,585
512040	ACQUISITION LIBRARIAN	72,501	74,676	74,676
512042	REFERENCE LIBRARIAN	366,909	430,782	482,031
512045	CHILDREN'S LIBRARIAN	174,401	178,657	177,379
512046	BRANCH LIBRARIAN	199,482	205,466	205,468
512048	ORDER LIBRARIAN ADULT	51,827	53,382	55,614
512049	TECHNICAL LIBRARIAN	51,261	52,799	52,798
512050	SENIOR LIBRARY ASST	798,462	821,148	895,195
512061	ADMIN.LIBRARY ASST	61,733	63,585	63,585
512185	LITERACY PROJECT-LIBRARY	65,965	68,489	68,489
512454	BUILDING CUSTODIAN	90,456	91,259	92,367
512457	SENIOR BUILDING CUSTODIAN	50,773	52,296	52,296
512476	SUPERVISOR OF CUSTODIANS	60,709	62,530	62,530
512765	CHIEF TECH SERV	77,625	79,954	79,954
512767	COORDINATOR ADULT&YOUNG ADULT	72,501	74,676	74,676
512859	SECURITY GUARD	45,280	46,638	48,504
510130	OVERTIME	11,133	11,467	11,467
510140	LONGEVITY	175	10,970	10,970
510141	SHIFT DIFF	83,138	85,632	85,632
510185	SUNDAY OPENING	61,090	62,923	64,085
510193	PREMIUM PAY	16,575	19,565	19,565
<b>Personnel Service</b>		<b>2,824,657</b>	<b>2,971,935</b>	<b>3,102,675</b>
520400	REPAIRS:MAINTENANCE	10,000	10,000	20,000
520406	REPAIRS:VEHICLES	1,000	1,000	1,000
520700	RENTALS/LEASES	8,000	8,000	8,000
530200	TUITION	7,500	7,500	7,500
<b>Contractual</b>		<b>26,500</b>	<b>26,500</b>	<b>36,500</b>

**City General Fund  
Cultural & Recreation  
610 – Library (Continued)**

Account Information		2021 Budget	2022 Budget	2023 Requested
540200	OFFICE SUPPLIES	12,500	12,500	12,500
540202	POSTAGE/STATIONERY	250	250	250
540300	MAINTENANCE SUPPLIES	5,000	5,000	5,000
550103	SUPPLY:LIB.BKS/PERIOD	422,300	422,300	451,000
570100	TRAVEL IN STATE	1,000	1,000	1,000
570302	OLD COLONY NETWORK	88,419	88,419	88,419
570303	MEMBERSHIPS	400	400	400
570400	INSURANCE PREMIUMS	50,778	58,705	65,450
<b>Current Expense</b>		<b>580,647</b>	<b>588,574</b>	<b>624,019</b>
<b>Total 610 – Library</b>		<b>3,431,804</b>	<b>3,587,009</b>	<b>3,763,194</b>



**City General Fund**  
**Human Services**  
**541 – Council On Aging**

Account Information		2021 Budget	2022 Budget	2023 Requested
512246	DIRECTOR-COUNCIL ON AGING	98,753	101,716	101,716
512483	MANAGER OF TRANSP. SERVICES	64,434	66,367	66,367
512119	HEAD ADMINISTRATIVE CLERK	73,435	77,579	77,579
510729	SR. CLERK TYPIST I	28,919	29,787	29,787
512610	SOCIAL SERVICES TECHNICIAN	99,476	102,460	51,230
512800	SOCIAL SERVICES TECHNICIAN	319,252	330,587	377,340
510110	SALARY/WAGE PERM.	12,648	13,027	13,027
510130	OVERTIME	1,568	1,615	1,615
510140	LONGEVITY	6,700	6,901	6,901
510193	PREMIUM PAY	783	806	806
512611	SOCIAL SERVICE AGENT	65,000	66,950	15,000
512900	SWAP PROGRAM	15,000	15,450	15,450
<b>Personnel Service</b>		<b>785,968</b>	<b>813,245</b>	<b>756,818</b>
520000	PURCHASE SERVICES	1,500	1,500	1,500
520400	REPAIRS/MAINTENANCE	1,500	1,500	1,500
520406	REPAIRS:VEHICLES	8,000	8,000	8,000
530303	CONTRACTUAL	48,800	48,800	48,800
<b>Contractual</b>		<b>59,800</b>	<b>59,800</b>	<b>59,800</b>
540200	OFFICE SUPPLIES	3,000	3,000	3,000
540202	POSTAGE/STATIONERY	220	220	220
570300	DUES-SUBSCRIPTIONS	400	400	400
570303	MEMBERSHIPS	125	125	125
<b>Current Expense</b>		<b>3,745</b>	<b>3,745</b>	<b>3,745</b>
<b>Total 541 – Council On Aging</b>		<b>849,513</b>	<b>876,790</b>	<b>820,363</b>

**City General Fund  
Human Services  
543 – Veterans Services**

Account Information		2021 Budget	2022 Budget	2023 Requested
512103	DIRECTOR OF VETERANS SERVICES	98,753	101,715	101,716
512614	VET.GRAVES REG.OFFICER	58,650	60,410	60,410
512141	CLERK TYPIST II	45,485	46,850	47,030
512093	ADMIN. SECRETARY	113,406	121,681	61,075
510110	SALARY/WAGE PERM	27,500	28,325	35,135
510130	OVERTIME	7,500	7,725	7,725
510140	LONGEVITY	2,000	2,060	2,000
510142	EDUCATION PAY	600	618	602
510153	TRAVEL ALLOWANCE	1,506	1,551	1,506
510193	PREMIUM PAY	789	813	792
	<b>Personnel Service</b>	<b>356,189</b>	<b>371,748</b>	<b>317,991</b>
520400	REPAIRS:MAINTENANCE	960	960	960
	<b>Contractual</b>	<b>960</b>	<b>960</b>	<b>960</b>
540000	SUPPLIES	950	950	950
540200	OFFICE SUPPLIES	800	800	800
570300	DUES - SUBSCRIPTIONS	1,000	1,000	1,000
570304	CONFERENCES	2,600	2,600	2,600
570700	VETERANS' BENEFITS	1,276,994	1,276,994	1,276,994
570705	VETERANS' MEMORIALS & MARKERS	90,000	90,000	90,000
570706	QUINCY VETERANS COUNCIL	8,000	8,000	8,000
	<b>Current Expense</b>	<b>1,380,344</b>	<b>1,380,344</b>	<b>1,380,344</b>
	<b>Total 543 – Veterans Services</b>	<b>1,737,493</b>	<b>1,753,052</b>	<b>1,699,295</b>



**City General Fund**

**Human Services**

**510 – Health Inspection Svcs**

Account Information		2021 Budget	2022 Budget	2023 Requested
512017	COMM. OF PUBLIC HEALTH	105,283	108,441	108,439
512887	CHIEF SANITARIAN	91,012	93,742	93,742
512616	SANITARIAN	158,315	163,538	152,146
512607	NURSE	67,626	104,783	112,347
512608	FOOD INSPECTOR	144,553	148,890	191,486
512093	ADMIN. SECRETARY	73,052	75,360	77,691
512123	PRINCIPAL CLERK I	48,087	49,521	49,521
510130	OVERTIME	1,000	1,030	25,096
510140	LONGEVITY	4,550	2,936	2,936
510142	EDUCATION INCENTIVE	3,300	2,987	3,513
510149	UNIFORM	1,000	1,545	1,545
510153	TRAVEL ALLOWANCE	16,260	16,748	18,712
510193	PREMIUM PAY	783	-	-
512609	NURSE COORDINATOR	67,626	70,970	71,155
512612	HEALTH INSPECTOR	73,391	63,117	61,698
512790	OUTREACH/TRANSLATOR	30,436	31,349	31,470
<b>Personnel Service</b>		<b>886,274</b>	<b>934,957</b>	<b>1,001,497</b>
520008	PUMP-OUT BOAT:ENERGY	8,000	8,000	8,000
530000	PROFESSIONAL/TECH	30,000	30,000	30,000
530303	CONTRACTED	-	-	39,000
530803	ANIMAL/PEST CONTROL	300,000	300,000	300,000
<b>Contractual</b>		<b>338,000</b>	<b>338,000</b>	<b>377,000</b>
540200	OFFICE SUPPLIES	1,100	1,100	1,100
550000	SUPPLY:HEALTH/MEDIC.	10,000	10,000	10,000
550100	EDUCATIONAL SUPPLIES	6,000	6,000	6,000
570300	DUES - SUBSCRIPTIONS	3,000	3,000	3,000
570400	INSURANCE PREMIUMS	300	300	300
<b>Current Expense</b>		<b>20,400</b>	<b>20,400</b>	<b>20,400</b>
<b>Total 510 – Health Inspection Svcs</b>		<b>1,244,674</b>	<b>1,293,357</b>	<b>1,398,897</b>

**City General Fund  
Education  
300 – Education**

Account Information		2021 Budget	2022 Budget	2023 Requested
590700	EDUCATION	111,185,590	117,303,985	120,839,644
	<b>Current Expense</b>	<b>111,185,590</b>	<b>117,303,985</b>	<b>120,839,644</b>
	<b>Total 300 – Education</b>	<b>111,185,590</b>	<b>117,303,985</b>	<b>120,839,644</b>



**City General Fund  
Infrastructure Management  
411 – Engineer**

Account Information		2021 Budget	2022 Budget	2023 Requested
512112	CITY ENGINEER	25,215	30,900	31,019
512459	JR.CIVIL ENGINEER	176,726	244,182	328,881
512461	SR.CIVIL ENGINEER	257,588	259,583	259,585
512177	DRAFTSPERSON	85,424	87,987	-
512093	ADMIN. SECRETARY	65,000	66,959	67,217
512034	STUDENT INTERN	5,000	5,150	5,150
510120	SALARY/WAGE TEMP	6,425	2,894	2,894
510130	OVERTIME	55,000	56,650	65,250
510140	LONGEVITY	2,575	2,652	2,575
510142	EDUCATION PAY	3,000	3,090	3,000
510319	PROJECT MANAGER	16,800	17,371	17,371
510320	GIS ADMINISTRATOR	16,400	17,576	17,644
510910	TUITION REIMBURSEMENT	1,000	1,030	1,000
512113	ENGINEER IN TRAINING	117,030	62,154	57,133
<b>Personnel Service</b>		<b>833,183</b>	<b>858,178</b>	<b>858,719</b>
520400	REPAIRS/MAINTENANCE	4,200	4,200	4,200
530000	PROFESSIONAL/TECH	20,000	20,000	20,000
530303	CONTRACTED	40,000	40,000	40,000
530400	COMMUNICATION	750	750	750
530800	OTHER PURCHASED SERV	1,000	1,000	1,000
<b>Contractual</b>		<b>65,950</b>	<b>65,950</b>	<b>65,950</b>
540200	OFFICE SUPPLIES	2,500	2,500	2,500
540800	VEHICULAR SUPPLIES	1,500	1,500	1,500
<b>Current Expense</b>		<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Total 411 – Engineer</b>		<b>903,133</b>	<b>928,128</b>	<b>928,669</b>



**City General Fund  
Infrastructure Management  
421 – Public Works**

Account Information		2021 Budget	2022 Budget	2023 Requested
512016	PUBLIC WORKS COMMISSIONER	127,448	131,271	131,271
512030	OPERATIONS MANAGER	23,228	23,925	24,016
512031	PROGRAM MANAGER	92,909	95,696	96,065
512403	SUPERINTENDENT	31,518	32,464	32,589
512075	PRINTER/BANK MESSENGER	21,589	44,103	49,104
512096	ADMIN SECRETARY COMM OF P W	65,000	67,208	72,063
512112	CITY ENGINEER	25,215	30,900	31,019
512129	SR.CLERK TYPIST II	15,152	15,607	15,210
512402	GENERAL FOREMAN	80,973	83,402	83,402
512405	GEN FOREMAN-M.E. REPAIR	80,973	83,402	83,402
512409	LABORER	45,318	-	-
512410	MASON	58,010	59,750	59,750
512413	LABORER, MEO	333,552	343,559	343,987
512415	LAB,HVY MEO I	258,033	265,806	266,828
512422	SPECIAL MEO,LABORER	515,040	530,491	532,531
512437	WKG.FOREMAN,SP.MEO	242,704	249,816	304,091
512447	CARPENTER	55,230	59,750	58,346
512451	FOREMAN	148,808	229,908	229,910
512452	FOREMAN, MOTOR EQUIP.REPAIRMAN	74,404	76,636	76,637
512465	M.E.REPAIR II	193,485	199,290	196,924
512473	LABORER/MEO/MASON	58,010	59,750	59,750
512478	MASON, HVY.MEO	173,632	178,841	179,529
512491	HVY MEO/HIGH PRESSURE MEDIA	64,495	66,430	64,062
512443	WKG FORM-LABORER/GARDENER	121,352	62,496	-
510120	SALARY/WAGE TEMP	15,000	15,450	15,000
510130	OVERTIME	190,000	195,700	195,700
510140	LONGEVITY	1,063	1,352	565
510141	SHIFT DIFFERENTIAL	74,685	80,910	80,910
510142	EDUCATION PAY	600	618	600
510149	UNIFORM	6,000	6,180	6,180
510153	TRAVEL ALLOWANCE	1,080	1,112	1,084
510155	1139 PENSION FUND	143,329	147,629	147,629
510188	MEALS ALLOWANCE	5,000	5,150	5,000
510189	CLOTHING	51,000	52,530	46,177
510192	TOOL ALLOWANCE	2,520	2,732	2,650
510193	PREMIUM PAY	1,762	1,815	979
510194	LICENSE ALLOWANCE	520	536	522
510195	PAYMENT-OUT-OF-GRADE	20,683	21,303	20,763



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

Account Information		2021 Budget	2022 Budget	2023 Requested
510196	POLICE DETAILS	10,084	10,387	10,123
510319	PROJECT MANAGER	16,800	17,371	17,371
510320	GIS ADMINISTRATOR	16,400	17,576	17,644
510322	GIS TECHNICIAN	-	12,875	12,925
512600	LABORER, GARDENER	219,364	227,629	226,838
<b>Personnel Service</b>		<b>3,681,968</b>	<b>3,809,356</b>	<b>3,799,146</b>
520414	POT HOLE REPAIR	30,000	30,000	30,000
530000	PROFESSIONAL/TECHNICAL	3,500	3,500	3,500
530303	CONTRACTED	402,000	395,500	395,500
530306	LICENSE FOR SOFTWARE	10,000	10,000	10,000
530321	TUB GRINDER/RECYCLE RECOVERY	25,000	25,000	25,000
530400	COMMUNICATION	3,900	3,900	3,900
<b>Contractual</b>		<b>474,400</b>	<b>467,900</b>	<b>467,900</b>
540000	SUPPLIES	6,600	6,600	6,600
540100	TRANSP.SUPPLIES	625,000	615,000	950,000
540200	OFFICE SUPPLIES	2,400	2,400	2,400
540300	MAINTENANCE SUPPLIES	60,500	60,500	60,500
540301	CROSSWALK IMPROVE SUPPLIES	23,000	23,000	-
540302	STREET SWEEPING SUPPLIES	64,000	64,000	64,000
540800	VEHICULAR SUPPLIES	100,000	100,000	100,000
550000	SUPPLY:HEALTH/MEDIC.	3,000	3,000	3,000
550300	PUB WORKS SUPPLIES	189,000	189,000	212,000
570100	TRAVEL IN STATE	1,080	1,080	1,080
570300	DUES - SUBSCRIPTIONS	1,500	1,500	1,500
<b>Current Expense</b>		<b>1,076,080</b>	<b>1,066,080</b>	<b>1,401,080</b>
<b>Total 421 – Public Works</b>		<b>5,232,448</b>	<b>5,343,336</b>	<b>5,668,126</b>

**City General Fund  
Infrastructure Management  
423 – Snow And Ice Removal**

Account Information		2021 Budget	2022 Budget	2023 Requested
510130	OVERTIME	313,500	322,905	314,706
510188	MEALS ALLOWANCE	10,000	10,300	10,038
510195	PAYMENT-OUT-OF-GRADE	15,000	15,450	15,058
510196	POLICE DETAILS	15,000	15,450	15,058
	<b>Personnel Service</b>	<b>353,500</b>	<b>364,105</b>	<b>354,860</b>
520400	REPAIRS:MAINTENANCE	190,000	190,000	190,000
530303	CONTRACTED	1,990,000	1,990,000	1,990,000
539030	POLICE SERVICES	5,000	5,000	5,000
	<b>Contractual</b>	<b>2,185,000</b>	<b>2,185,000</b>	<b>2,185,000</b>
540000	SUPPLIES	10,000	10,000	10,000
540100	TRANSP.SUPPLIES	50,000	50,000	50,000
580500	ACQ.:EQUIPMENT	125,000	125,000	125,000
	<b>Current Expense</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Total 423 – Snow And Ice Removal</b>		<b>2,723,500</b>	<b>2,734,105</b>	<b>2,724,860</b>



**City General Fund  
Infrastructure Management  
433 – Collection & Disposal**

Account Information		2021 Budget	2022 Budget	2023 Requested
530310	SOLID WASTE DISPOSAL	2,549,423	2,643,150	2,696,013
530311	COLLECTION SOLID WASTE	4,678,575	4,772,147	4,867,590
530314	30 YARD CONTAINERS	10,000	10,000	10,000
530315	YARD WASTE	25,000	-	-
530316	ELECTRONIC DISPOSAL	70,000	70,000	40,000
530317	HOUSEHOLD HAZ MAT	75,000	75,000	60,000
530318	RECYCLE BINS	15,000	15,000	15,000
530320	PROMO/ADVERTISING	45,000	45,000	45,000
530326	RECYCLABLE MATERIAL MANAGEMENT	660,000	710,000	680,000
530327	STREET SWEEPINGS DISPOSAL	35,000	10,000	10,000
<b>Contractual</b>		<b>8,162,998</b>	<b>8,350,297</b>	<b>8,423,603</b>
<b>Total 433 – Collection &amp; Disposal</b>		<b>8,162,998</b>	<b>8,350,297</b>	<b>8,423,603</b>

**City General Fund  
Infrastructure Management  
450 – Drain Department**

Account Information		2021 Budget	2022 Budget	2023 Requested
510117	HEAD CLERK	12,003	12,363	12,363
512082	HEAD PUMPING STATION OPERATOR	14,575	15,012	15,013
512402	GENERAL FOREMAN	53,442	55,045	55,047
512403	SUPERINTENDENT	31,518	32,464	32,589
512409	LABORER	18,086	19,792	18,672
512413	LABORER, MEO	28,589	29,447	29,224
512415	LAB,HVY MEO I	50,285	41,738	41,899
512416	LAB,HVY MEO II	17,715	-	-
512418	VIDEO TECHNICIAN	10,158	10,463	10,197
512419	PIPELAYER, BRACER	8,907	9,138	9,548
512422	SPECIAL MEO,LABORER	115,140	138,148	140,756
512425	W/S MAINT.CRAFTSMAN	41,290	42,529	42,530
512428	W/S MAINT.MAN	9,744	10,000	10,000
512437	WKG.FOREMAN,SP.MEO	12,136	12,500	12,500
512440	W.F.W/S MAINT.CRAFTSMAN	35,707	36,742	36,883
512442	W.F.-W/S MAINT.MAN	11,818	12,173	11,863
512448	DISPATCHER	32,859	34,593	35,005
512449	PUMPING STATION OPERATOR	20,023	20,624	20,624
512450	PUMPING STATION ATTENDANT	16,857	17,363	17,363
512451	FOREMAN	24,554	25,291	25,290
512792	WKG. FOREMAN-TOOLKEEPER	12,277	12,645	12,324
510120	SALARY/WAGE TEMP	13,237	13,634	13,634
510130	OVERTIME	94,574	97,411	94,938
510140	LONGEVITY	1,200	1,236	1,681
510141	SHIFT DIFF	7,206	7,422	8,788
510142	EDUCATION PAY	150	155	402
510147	HAZARDOUS DUTY	1,000	1,030	1,000
510153	TRAVEL ALLOWANCE	2,000	2,060	2,000
510155	1139 PENSION FUND	33,273	34,271	33,401
510188	MEALS ALLOWANCE	5,000	5,150	5,000
510189	CLOTHING	10,000	10,300	10,000
510193	PREMIUM PAY	196	202	196
510195	PAYMENT-OUT-OF-GRADE	5,171	5,326	5,191
510196	POLICE DETAILS	10,348	10,658	10,388
510319	PROJECT MANAGER	16,800	17,371	17,371
510320	GIS ADMINISTRATOR	16,400	17,576	17,644
510322	GIS TECHNICIAN	-	12,875	12,925



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

Account Information		2021 Budget	2022 Budget	2023 Requested
512030	OPERATIONS MANAGER	23,228	23,925	24,017
512112	CITY ENGINEER	25,215	30,900	31,019
	<b>Personnel Service</b>	<b>842,681</b>	<b>879,572</b>	<b>879,285</b>
520100	ENERGY	38,500	38,500	38,500
520401	REPAIRS:OTHER	3,750	3,750	3,750
520403	REPAIRS/PUMP STATION	35,000	35,000	60,000
520409	REPAIRS:CATCH BASINS	50,000	48,500	30,000
520411	REPAIRS:TIDE GATES	75,000	75,000	75,000
520412	CATCH BASIN CLEANING	140,000	135,000	135,000
520413	DISPOSAL CATCH BASIN-CLEANINGS	35,000	35,000	35,000
520421	MS4 COMPLIANCE	120,000	120,000	130,000
520422	STREET SWEEPING	20,000	20,000	20,000
520700	RENTALS/LEASES	15,000	15,000	15,000
530000	PROFESSIONAL/TECH	110,000	105,000	105,000
530003	INFRASTRUCTURE/TECHNICAL	5,000	5,000	5,000
530202	SAFETY TRAINING	10,000	10,000	10,000
530303	CONTRACTED	90,000	90,000	90,000
530400	COMMUNICATION	2,500	2,500	2,500
530805	MOSQUITO CONTROL	20,000	20,000	20,000
	<b>Contractual</b>	<b>769,750</b>	<b>758,250</b>	<b>774,750</b>
540200	OFFICE SUPPLIES	2,000	2,000	2,000
540800	VEHICULAR SUPPLIES	5,000	5,000	5,000
550000	SUPPLY:HEALTH/MEDIC.	1,000	1,000	1,000
550300	PUB WORKS SUPPLIES	35,000	35,000	35,000
570100	TRAVEL IN STATE	500	500	500
570200	TRAVEL OUT OF STATE	500	500	500
570300	DUES - SUBSCRIPTIONS	500	500	500
570400	INSURANCE PREMIUMS	1,500	1,500	-
	<b>Current Expense</b>	<b>46,000</b>	<b>46,000</b>	<b>44,500</b>
<b>Total 450 – Drain Department</b>		<b>1,658,431</b>	<b>1,683,822</b>	<b>1,698,535</b>

	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Requested</b>
Administration & Finance	12,960,425	20,582,064	25,410,979
Public Safety	63,431,122	66,640,776	68,891,861
Education	111,185,590	117,303,985	120,839,644
Infrastructure Management	29,170,161	29,942,877	32,201,456
Human Services	3,961,974	4,055,961	4,051,644
Cultural & Recreation	4,386,196	4,757,317	4,992,224
Debt Services	26,308,070	37,118,355	47,317,881
Employee Benefits	88,715,586	65,583,395	69,022,548
<b>Total City General Fund</b>	<b>340,119,124</b>	<b>345,984,730</b>	<b>372,728,237</b>



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# Water & Sewer Budget



**Sewer Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations**

Account Information		2021 Budget	2022 Budget	2023 Requested
510114	MANAGER OF ACCOUNTS	45,506	46,871	-
510117	HEAD CLERK	24,005	24,725	24,725
510120	SALARY/WAGE TEMP	26,475	27,269	26,577
510130	OVERTIME	200,000	203,772	198,598
510133	BUSINESS MANAGER	46,455	48,773	48,961
510140	LONGEVITY	1,270	1,308	1,275
510141	SHIFT DIFF	7,206	9,236	9,001
510142	EDUCATION PAY	1,125	1,159	778
510153	TRAVEL ALLOWANCE	1,000	1,030	1,004
510155	1139 PENSION FUND	44,525	45,861	44,696
510189	CLOTHING	24,000	24,720	24,092
510193	PREMIUM PAY	40,000	41,200	40,154
510194	LICENSE ALLOWANCE	300	309	301
510195	PAYMENT-OUT-OF-GRADE	7,670	7,900	7,700
510196	POLICE DETAILS	15,512	15,977	15,572
510319	PROJECT MANAGER	16,800	17,371	17,371
510320	GIS ADMINISTRATOR	16,400	17,576	17,644
510322	GIS TECHNICIAN	-	12,875	12,925
512030	OPERATIONS MANAGER	23,228	23,925	24,017
512072	SUMMER HELP	20,000	20,600	20,077
512082	HEAD PUMPING STATION OPERATOR	29,149	30,023	30,024
512090	WATER DISTRIBUTION SUPERVISOR	37,202	38,318	38,319
512112	CITY ENGINEER	25,215	30,900	31,019
512115	OFFICE MANAGER	37,660	38,790	39,956
512123	PRINCIPAL CLERK I	49,297	76,526	75,476
512129	SR.CLERK TYPIST II	83,968	62,965	63,207
512402	GENERAL FOREMAN	53,442	55,045	55,047
512403	SUPERINTENDENT	31,518	32,464	32,589
512409	LABORER	36,171	39,585	37,343
512413	LABORER, MEO	57,175	58,890	58,447
512415	LAB,HVY MEO I	100,570	82,870	83,189
512416	LAB,HVY MEO II	17,715	-	-
512418	VIDEO TECHNICIAN	20,316	20,925	26,108
512419	PIPELAYER, BRACER	17,814	18,276	19,094
512422	SPECIAL MEO,LABORER	141,756	134,510	136,616
512425	W/S MAINT.CRAFTSMAN	82,579	85,056	85,057
512428	W/S MAINT.MAN	19,488	20,001	20,001

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

Account Information		2021 Budget	2022 Budget	2023 Requested
512437	WKG.FOREMAN,SP.MEO	24,271	24,999	24,999
512440	W.F.W/S MAINT.CRAFTSMAN	71,411	73,481	73,764
512442	W.F.-W/S MAINT.MAN	23,635	24,344	24,438
512448	DISPATCHER	33,856	35,641	36,065
512449	PUMPING STATION OPERATOR	20,630	21,249	21,249
512450	PUMPING STATION ATTENDANT	17,368	17,889	17,889
512451	FOREMAN	138,392	142,544	140,181
512454	BUILDING CUSTODIAN	23,950	24,669	24,661
512459	JR.CIVIL ENGINEER	-	53,037	53,439
512461	SR.CIVIL ENGINEER	50,405	-	-
512465	MOTOR EQUIP REPAIRMAN II	-	30,775	31,773
512486	LEAK DETECTION SUPERVISOR	33,566	34,573	34,572
512732	S/W BILLING SPECIALIST	31,657	32,607	32,597
512792	WKG. FOREMAN-TOOLKEEPER	24,557	25,294	25,391
512119	HEAD ADMIN. CLERK	-	-	34,338
<b>Personnel Service</b>		<b>1,896,210</b>	<b>1,958,703</b>	<b>1,942,316</b>
520100	ENERGY	74,490	74,490	74,490
520403	REPAIRS/PUMP STATION	64,210	64,210	64,210
520405	WET WELL CLEANING	20,000	20,000	20,000
520407	TRENCH REPAIRS	100,000	100,000	100,000
520423	EMERGENCY SERVICE REPAIRS	90,000	90,000	90,000
520700	RENTALS/LEASES	5,000	5,000	5,000
530000	PROFESSIONAL/TECH	147,513	147,513	147,513
530003	INFRASTRUCTURE/TECHNICAL	4,000	4,000	4,000
530202	SAFETY TRAINING	10,000	10,000	10,000
530303	CONTRACTED	400,000	400,000	400,000
530326	RECYCLABLE MATERIAL MANAGEMENT	50,000	50,000	50,000
530400	COMMUNICATION	33,500	33,500	33,500
530803	ANIMAL/PEST CONTROL	50,000	46,000	25,000
<b>Contractual</b>		<b>1,048,713</b>	<b>1,044,713</b>	<b>1,023,713</b>
540200	OFFICE SUPPLIES	3,000	3,000	3,000
540800	VEHICULAR SUPPLIES	54,459	54,459	54,459
540900	FOOD SUPPLIES	2,500	2,500	2,500
550300	PUB WORKS SUPPLIES	90,000	90,000	90,000
560302	AUDIT OF MUNI ACCOUNTING	10,000	10,000	10,000



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

Account Information		2021 Budget	2022 Budget	2023 Requested
560500	OTHER ASSESSMENTS	20,972,691	21,620,948	22,727,958
570100	TRAVEL IN STATE	2,000	2,000	2,000
570200	TRAVEL OUT OF STATE	500	500	500
570300	DUES - SUBSCRIPTIONS	500	500	500
570600	JUDGMENTS	10,000	10,000	10,000
570601	SETTLEMENTS	100,000	100,000	100,000
570602	S&W BILL ADJUSTMENTS	15,000	15,000	15,000
580500	ACQ.:EQUIPMENT	200,000	200,000	200,000
590102	PRINCIPAL LONG-TERM SEWER	990,376	1,266,138	1,432,312
590152	INTEREST LONG-TERM SEWER	243,290	211,535	183,016
	<b>Current Expense</b>	<b>22,694,316</b>	<b>23,586,580</b>	<b>24,831,245</b>
<b>Total 440 – Water &amp; Sewer Operations</b>		<b>25,639,239</b>	<b>26,589,996</b>	<b>27,797,274</b>
		<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Requested</b>
Infrastructure Management		25,639,239	26,589,996	27,797,274
<b>Total Sewer Enterprise Fund</b>		<b>25,639,239</b>	<b>26,589,996</b>	<b>27,797,274</b>

**Water Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations**

Account Information		2021 Budget	2022 Budget	2023 Requested
510114	MANAGER OF ACCOUNTS	45,506	46,871	-
510117	HEAD CLERK	24,005	24,725	24,725
510120	SALARY/WAGE TEMP	26,681	27,481	26,784
510130	OVERTIME	425,000	425,222	414,425
510133	BUSINESS MANAGER	46,455	48,773	48,961
510140	LONGEVITY	1,270	1,308	1,275
510141	SHIFT DIFF	13,299	17,047	27,630
510142	EDUCATION PAY	1,125	1,159	778
510153	TRAVEL ALLOWANCE	2,500	2,575	2,510
510155	1139 PENSION FUND	43,273	44,571	43,439
510188	MEALS ALLOWANCE	5,000	5,150	5,019
510189	CLOTHING	24,000	24,720	24,092
510193	PREMIUM PAY	196	202	196
510194	LICENSE ALLOWANCE	4,680	4,820	4,698
510195	PAYMENT-OUT-OF-GRADE	9,112	9,385	9,147
510196	POLICE DETAILS	47,400	48,822	47,582
510319	PROJECT MANAGER	16,800	17,371	17,371
510320	GIS ADMINISTRATOR	16,400	17,576	17,644
510322	GIS TECHNICIAN	-	12,875	12,925
512030	OPERATIONS MANAGER	23,228	23,925	24,017
512034	STUDENT INTERN	6,619	6,818	6,644
512072	SUMMER HELP	20,000	20,600	20,077
512082	HEAD PUMPING STATION OPERATOR	29,149	30,023	30,024
512090	WATER DISTRIBUTION SUPERVISOR	37,202	38,318	38,319
512112	CITY ENGINEER	25,215	30,900	31,019
512115	OFFICE MANAGER	37,660	38,790	39,956
512123	PRINCIPAL CLERK I	49,297	76,526	75,476
512129	SR.CLERK TYPIST II	83,968	62,965	63,207
512402	GENERAL FOREMAN	55,062	56,714	56,713
512403	SUPERINTENDENT	31,518	32,464	32,589
512409	LABORER	36,171	39,585	37,343
512413	LABORER, MEO	57,175	58,890	58,447
512415	LAB,HVY MEO I	100,570	82,870	83,189
512416	LAB,HVY MEO II	16,673	-	-
512418	VIDEO TECHNICIAN	20,316	20,925	26,108
512419	PIPELAYER, BRACER	17,814	18,276	19,094
512422	SPECIAL MEO,LABORER	141,463	134,081	136,616

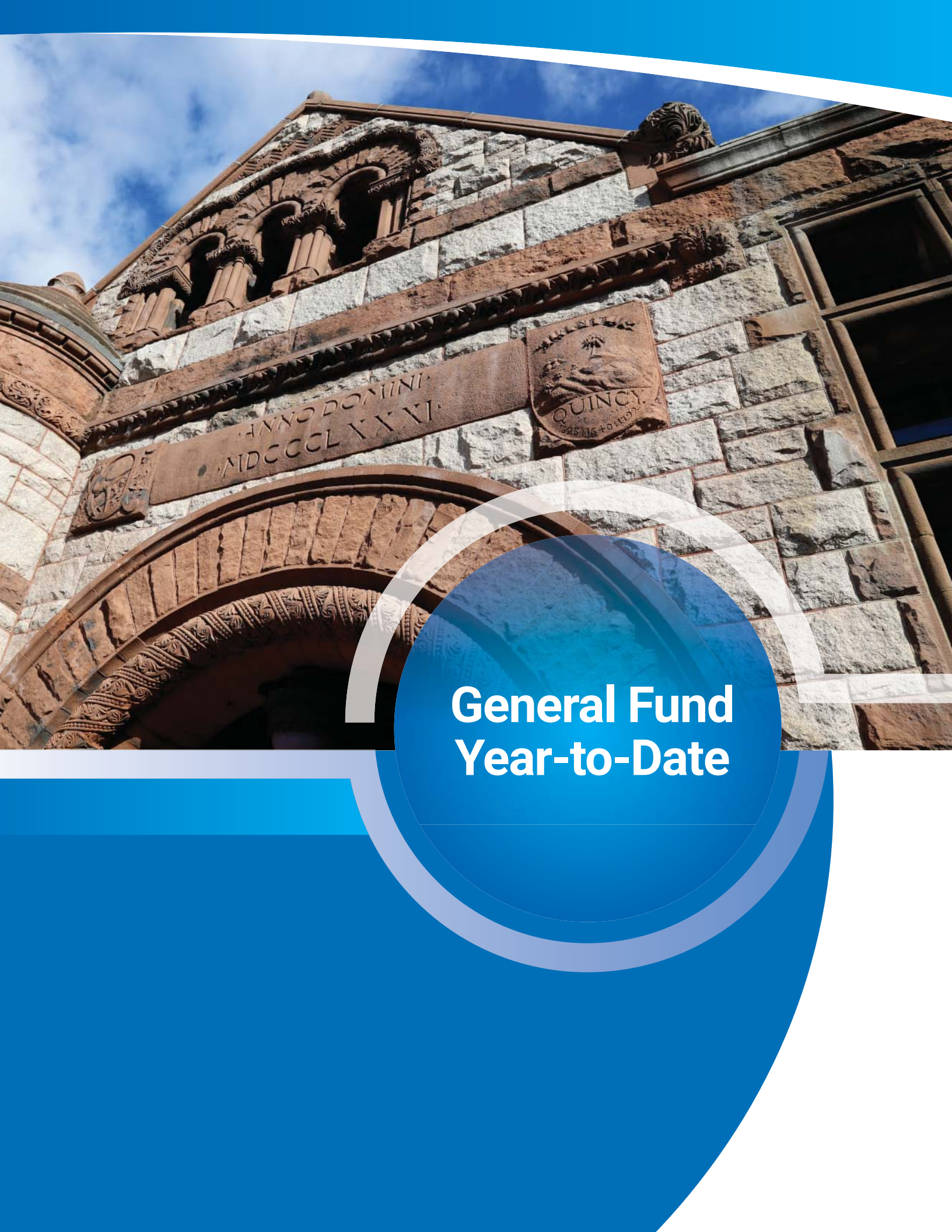


**Water Enterprise Fund  
Infrastructure Management  
440 – Water & Sewer Operations (Continued)**

Account Information		2021 Budget	2022 Budget	2023 Requested
512425	W/S MAINT.CRAFTSMAN	82,579	85,056	85,057
512428	W/S MAINT.MAN	19,488	20,001	20,001
512437	WKG.FOREMAN,SP.MEO	24,271	24,999	24,999
512440	W.F.W/S MAINT.CRAFTSMAN	71,411	73,481	73,764
512442	W.F.-W/S MAINT.MAN	23,635	24,344	24,438
512446	WATER METER REPAIRMAN	199,639	205,225	205,226
512448	DISPATCHER	32,859	34,593	35,005
512449	PUMPING STATION OPERATOR	20,023	20,624	20,624
512450	PUMPING STATION ATTENDANT	16,921	17,363	17,363
512451	FOREMAN	134,672	138,712	136,349
512454	BUILDING CUSTODIAN	23,950	24,669	24,661
512458	METER READER	46,166	47,551	45,091
512459	JR.CIVIL ENGINEER	-	53,037	53,439
512461	SR.CIVIL ENGINEER	96,407	51,917	51,917
512465	MOTOR EQUIP REPAIRMAN II	-	30,775	31,773
512468	WATER SER.INSPECTOR	49,737	51,229	51,229
512469	SR.WATER SER.INSPECTOR	210,703	217,024	214,589
512486	LEAK DETECTION SUPERVISOR	33,566	34,573	34,572
512487	LEAK DETECTOR INVESTIGATOR	61,799	63,653	63,653
512732	S/W BILLING SPECIALIST	31,657	32,607	32,597
512792	WKG. FOREMAN-TOOLKEEPER	24,557	25,294	25,391
512119	HEAD ADMIN. CLERK	-	-	34,338
	<b>Personnel Service</b>	<b>2,745,842</b>	<b>2,830,050</b>	<b>2,814,115</b>
520100	ENERGY	65,000	65,000	65,000
520401	REPAIRS:OTHER	20,000	20,000	20,000
520403	REPAIRS/PUMP STATION	50,000	50,000	50,000
520407	TRENCH REPAIRS	225,000	225,000	225,000
520423	EMERGENCY SERVICE REPAIRS	90,000	90,000	90,000
520425	ROADWAY RESTORATION	345,000	345,000	345,000
520427	LEAD SERVICE REPLACEMENT PROGR	25,000	25,000	15,000
520700	RENTALS/LEASES	8,750	8,750	8,750
520901	LEAK DETECTION	35,000	34,000	34,000
520902	HYDRANTS	65,000	65,000	65,000
520904	WATER/METERS/MIU	35,000	35,000	35,000
530000	PROFESSIONAL/TECH	187,500	187,500	187,500
530003	INFRASTRUCTURE/TECHNICAL	4,000	4,000	4,000
530202	SAFETY TRAINING	10,000	10,000	10,000

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

Account Information		2021 Budget	2022 Budget	2023 Requested
530303	CONTRACTED	549,092	545,000	520,000
530326	RECYCLABLE MATERIAL MANAGEMENT	50,000	50,000	25,000
530400	COMMUNICATION	47,300	47,300	47,300
530803	ANIMAL/PEST CONTROL	50,000	50,000	25,000
	<b>Contractual</b>	<b>1,861,642</b>	<b>1,856,550</b>	<b>1,771,550</b>
540200	OFFICE SUPPLIES	4,500	4,500	4,500
540800	VEHICULAR SUPPLIES	50,000	50,000	50,000
550000	SUPPLY:HEALTH/MEDIC.	1,000	1,000	1,000
550300	PUB WORKS SUPPLIES	190,000	190,000	190,000
550607	SUPPLY:WATER CONSERVATION	2,000	2,000	2,000
560302	AUDIT OF MUNI ACCOUNTING	10,000	10,000	10,000
560500	OTHER ASSESSMENTS	12,401,474	13,499,643	13,856,502
560501	SAFE DRINKING WATER ACT ASSESS	35,000	35,000	35,000
570100	TRAVEL IN STATE	1,460	1,460	1,460
570200	TRAVEL OUT OF STATE	1,000	1,000	1,000
570300	DUES - SUBSCRIPTIONS	1,500	1,500	1,500
570600	JUDGMENTS	10,000	10,000	10,000
570601	SETTLEMENTS	100,000	100,000	100,000
570602	S&W BILL ADJUSTMENTS	15,000	15,000	15,000
580500	ACQ.:EQUIPMENT	200,000	200,000	200,000
590104	PRINCIPAL LONG-TERM WATER	686,796	2,173,843	2,989,498
590154	INTEREST LONG-TERM WATER	65,950	315,823	615,694
590205	INTEREST ON NOTES	211,792	224,756	22,687
	<b>Current Expense</b>	<b>13,987,472</b>	<b>16,835,525</b>	<b>18,105,841</b>
	<b>Total 440 – Water &amp; Sewer Operations</b>	<b>18,594,956</b>	<b>21,522,125</b>	<b>22,691,506</b>
		<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Requested</b>
	Infrastructure Management	18,594,956	21,522,125	22,691,506
	<b>Total Water Enterprise Fund</b>	<b>18,594,956</b>	<b>21,522,125</b>	<b>22,691,506</b>



# General Fund Year-to-Date



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CITY of QUINCY, MA  
YEAR-TO-DATE BUDGET REPORT

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ACCOUNTS FOR: 111 CITY COUNCIL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0111151 CITY COUNCIL PERS SVCS							
<a href="#">0111151 510002 CITY COUNCILLOR</a>	203,283	0	203,283	169,008.71	.00	34,274.29	83.1%
<a href="#">0111151 510003 CITY AUDITOR</a>	119,688	0	119,688	102,496.05	.00	17,191.95	85.6%
<a href="#">0111151 510025 ADMIN.ASST.TO CO</a>	52,191	0	52,191	44,693.76	.00	7,497.24	85.6%
<a href="#">0111151 510026 CLERK OF COMMITT</a>	77,953	0	77,953	66,755.28	.00	11,197.72	85.6%
<a href="#">0111151 510140 LONGEVITY</a>	2,000	0	2,000	2,000.00	.00	.00	100.0%
<a href="#">0111151 510153 TRAVEL ALLOWANCE</a>	64,800	0	64,800	54,000.00	.00	10,800.00	83.3%
<a href="#">0111151 510156 CLERK</a>	2,008	0	2,008	1,669.16	.00	338.84	83.1%
<a href="#">0111151 510193 PREMIUM PAY</a>	3,132	0	3,132	2,604.00	.00	528.00	83.1%
<a href="#">0111151 512143 ADMIN. ASSISTANT</a>	52,191	0	52,191	44,693.76	.00	7,497.24	85.6%
TOTAL CITY COUNCIL PERS SVCS	577,246	0	577,246	487,920.72	.00	89,325.28	84.5%
0111152 CITY COUNCIL CONTRACTUAL							
<a href="#">0111152 520400 REPAIRS:MAINTENA</a>	2,750	271	3,021	477.56	288.34	2,255.04	25.4%
<a href="#">0111152 530000 PROFESSIONAL/TEC</a>	20,500	109	20,609	12,760.83	2,220.03	5,628.20	72.7%
<a href="#">0111152 530608 COMMUNICATIONS-A</a>	1,000	1,500	2,500	.00	1,500.00	1,000.00	60.0%
<a href="#">0111152 530609 COMMUNICATIONS-A</a>	1,000	1,500	2,500	.00	1,500.00	1,000.00	60.0%
<a href="#">0111152 530700 COMMUNICATIONS-A</a>	1,000	1,500	2,500	.00	1,500.00	1,000.00	60.0%
<a href="#">0111152 530701 COMMUNICATIONS-W</a>	5,000	2,684	7,684	5,000.00	2,684.07	.00	100.0%
<a href="#">0111152 530702 COMMUNICATIONS-W</a>	5,000	3,767	8,767	5,000.00	3,766.61	.00	100.0%
<a href="#">0111152 530703 COMMUNICATIONS-W</a>	5,000	4,168	9,168	201.40	4,167.87	4,798.60	47.7%
<a href="#">0111152 530704 COMMUNICATIONS-W</a>	5,000	1,539	6,539	5,000.00	1,539.05	.00	100.0%
<a href="#">0111152 530705 COMMUNICATIONS-W</a>	5,000	3,438	8,438	2,674.86	3,438.41	2,325.14	72.4%
<a href="#">0111152 530706 COMMUNICATIONS-W</a>	5,000	3,516	8,516	4,247.20	3,515.69	752.80	91.2%
TOTAL CITY COUNCIL CONTRACTUAL	56,250	23,992	80,242	35,361.85	26,120.07	18,759.78	76.6%
0111154 CITY COUNCIL EXPEND							
<a href="#">0111154 540200 OFFICE SUPPLIES</a>	8,000	2,083	10,083	4,746.13	3,273.10	2,064.22	79.5%
<a href="#">0111154 570304 CONFERENCES</a>	500	0	500	.00	.00	500.00	.0%
TOTAL CITY COUNCIL EXPEND	8,500	2,083	10,583	4,746.13	3,273.10	2,564.22	75.8%
TOTAL CITY COUNCIL	641,996	26,075	668,071	528,028.70	29,393.17	110,649.28	83.4%
TOTAL EXPENSES	641,996	26,075	668,071	528,028.70	29,393.17	110,649.28	

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ACCOUNTS FOR: 121 MAYOR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0112151 MAYOR PERS SVCS							
<a href="#">0112151 510001 MAYOR</a>	150,943	0	150,943	125,978.48	.00	24,964.52	83.5%
<a href="#">0112151 510017 DIVERSITY/INCLUS</a>	0	0	0	.00	.00	.10	.0%
<a href="#">0112151 510022 EXEC.SEC TO MAYO</a>	119,689	0	119,689	102,496.05	.00	17,193.37	85.6%
<a href="#">0112151 510023 SECRETARY TO MAY</a>	69,431	0	69,431	59,457.13	.00	9,973.87	85.6%
<a href="#">0112151 510024 CONSTITUENT SERV</a>	158,479	0	158,479	135,711.97	.00	22,767.03	85.6%
<a href="#">0112151 510064 CLERK RECEPTIONI</a>	54,629	0	54,629	46,781.73	.00	7,847.27	85.6%
<a href="#">0112151 510140 LONGEVITY</a>	2,525	0	2,525	2,675.00	.00	-150.00	105.9%*
<a href="#">0112151 510153 TRAVEL ALLOWANCE</a>	7,228	0	7,228	6,000.00	.00	1,228.00	83.0%
<a href="#">0112151 510193 PREMIUM PAY</a>	2,349	0	2,349	1,953.00	.00	396.00	83.1%
<a href="#">0112151 510400 DIRECTOR OF OPER</a>	102,512	0	102,512	87,353.26	.00	15,158.97	85.2%
<a href="#">0112151 510401 DIRECTOR OF COMM</a>	102,512	0	102,512	87,786.05	.00	14,725.95	85.6%
TOTAL MAYOR PERS SVCS	770,298	0	770,298	656,192.67	.00	114,105.08	85.2%
0112152 MAYOR CONTRACTUAL							
<a href="#">0112152 520400 REPAIRS:MAINTENA</a>	500	9	509	197.81	270.00	40.91	92.0%
TOTAL MAYOR CONTRACTUAL	500	9	509	197.81	270.00	40.91	92.0%
0112154 MAYOR EXPEND							
<a href="#">0112154 540200 OFFICE SUPPLIES</a>	4,800	114	4,914	4,230.32	217.01	467.11	90.5%
<a href="#">0112154 550104 SUPPLY:GENERAL</a>	2,200	0	2,200	2,118.07	.00	81.93	96.3%
<a href="#">0112154 570200 TRAVEL OUT OF ST</a>	4,500	0	4,500	2,762.13	-1,390.47	3,128.34	30.5%
<a href="#">0112154 570301 DUES</a>	40,000	2,015	42,015	39,944.35	1,910.88	160.05	99.6%
TOTAL MAYOR EXPEND	51,500	2,130	53,630	49,054.87	737.42	3,837.43	92.8%
TOTAL MAYOR	822,298	2,138	824,436	705,445.35	1,007.42	117,983.42	85.7%
TOTAL EXPENSES	822,298	2,138	824,436	705,445.35	1,007.42	117,983.42	

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ACCOUNTS FOR: 122 TOURISM	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0112251 TOURISM PERS SVCS							
<a href="#">0112251 510012 DIRECTOR OF TOUR</a>	90,693	0	90,693	77,964.71	.00	12,728.29	86.0%
<a href="#">0112251 510110 SALARY/WAGE PERM</a>	17,500	0	17,500	5,047.50	.00	12,452.50	28.8%
<a href="#">0112251 512994 HOTEL-MOTEL PERS</a>	-108,193	0	-108,193	.00	.00	-108,193.00	.0%*
TOTAL TOURISM PERS SVCS	0	0	0	83,012.21	.00	-83,012.21	100.0%
0112252 TOURISM CONTRACTUAL							
<a href="#">0112252 530303 CONTRACTED</a>	50,000	0	50,000	12,545.61	4,000.00	33,454.39	33.1%
<a href="#">0112252 530331 HOTEL-MOTEL CONT</a>	-50,000	0	-50,000	.00	.00	-50,000.00	.0%*
TOTAL TOURISM CONTRACTUAL	0	0	0	12,545.61	4,000.00	-16,545.61	100.0%
0112254 TOURISM EXPEND							
<a href="#">0112254 570307 TOURISM EXPENSE</a>	30,000	141	30,141	18,260.54	3,503.10	8,377.35	72.2%
<a href="#">0112254 570308 HOTEL-MOTEL EXPE</a>	-30,000	0	-30,000	.00	.00	-30,000.00	.0%*
TOTAL TOURISM EXPEND	0	141	141	18,260.54	3,503.10	-21,622.65*****%	
TOTAL TOURISM	0	141	141	113,818.36	7,503.10	-121,180.47*****%	
TOTAL EXPENSES	0	141	141	113,818.36	7,503.10	-121,180.47	

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ACCOUNTS FOR: 126	QUINCY ACCESS TELEVISION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
0112654 QATV EXPENDITURES										
<u>0112654</u>	<u>570000</u>		<u>OTHER EXPENDITUR</u>	0	980,000	980,000	.00	.00	980,000.00	.0%
	TOTAL QATV EXPENDITURES	0	980,000	980,000	.00	.00	980,000.00	.0%		
	TOTAL QUINCY ACCESS TELEVISION	0	980,000	980,000	.00	.00	980,000.00	.0%		
	TOTAL EXPENSES	0	980,000	980,000	.00	.00	980,000.00			

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ACCOUNTS FOR: 132 RESERVE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0113251 RESERVE FUND FOR PERS SVCS							
<a href="#">0113251 510990 SALARY INCREASE</a>	5,700,000	0	5,700,000	.00	.00	5,700,000.00	.0%
TOTAL RESERVE FUND FOR PERS SVCS	5,700,000	0	5,700,000	.00	.00	5,700,000.00	.0%
0113254 RESERVE FUND FOR EXPEND							
<a href="#">0113254 570800 RESERVE FOR APPR</a>	0	40,000	40,000	30,000.00	.00	10,000.00	75.0%
<a href="#">0113254 578002 RESERVE APPROP.-</a>	5,750,000	-500,000	5,250,000	.00	.00	5,250,000.00	.0%
<a href="#">0113254 578004 RESERVE APPROP:</a>	250,000	-250,000	0	.00	.00	.00	.0%
TOTAL RESERVE FUND FOR EXPEND	6,000,000	-710,000	5,290,000	30,000.00	.00	5,260,000.00	.6%
TOTAL RESERVE FUND	11,700,000	-710,000	10,990,000	30,000.00	.00	10,960,000.00	.3%
TOTAL EXPENSES	11,700,000	-710,000	10,990,000	30,000.00	.00	10,960,000.00	

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ACCOUNTS FOR: 135 MUNICIPAL FINANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>0113551 MUNICIPAL FINANCE PERS SVCS</u>							
<u>0113551 510010 DIRECTOR OF MUNI</u>	127,474	0	127,474	109,139.20	.00	18,334.80	85.6%
<u>0113551 510027 STRATEGIC ASSET</u>	96,971	0	96,971	82,572.99	.00	14,398.01	85.2%
<u>0113551 510110 SALARY/WAGE PERM</u>	21,460	-7,500	13,960	8,346.11	.00	5,613.89	59.8%
<u>0113551 510114 MANAGER OF ACCOU</u>	96,971	0	96,971	85,719.87	.00	11,251.13	88.4%
<u>0113551 510117 HEAD CLERK</u>	60,011	0	60,011	51,390.81	.00	8,620.19	85.6%
<u>0113551 510123 PRINCIPAL CLERK</u>	48,079	0	48,079	41,172.28	.00	6,906.72	85.6%
<u>0113551 510130 OVERTIME</u>	5,225	0	5,225	25,485.82	.00	-20,260.82	487.8%*
<u>0113551 510133 BUSINESS MANAGER</u>	88,004	-20,000	68,004	58,599.05	.00	9,404.77	86.2%
<u>0113551 510140 LONGEVITY</u>	175	1,700	1,875	1,875.00	.00	.00	100.0%
<u>0113551 510142 EDUCATION PAY</u>	3,100	550	3,650	3,650.00	.00	.00	100.0%
<u>0113551 510190 CITY LEAVE BUY B</u>	600,000	0	600,000	549,950.04	.00	50,049.96	91.7%
<u>0113551 510321 FINANCIAL ANALYS</u>	73,648	0	73,648	63,520.09	.00	10,128.24	86.2%
<u>0113551 512034 STUDENT INTERN</u>	6,300	6,851	13,151	10,382.55	.00	2,768.56	78.9%
<u>0113551 512093 ADMIN. SECRETARY</u>	0	18,399	18,399	18,398.89	.00	.00	100.0%
TOTAL MUNICIPAL FINANCE PERS SVCS	1,227,418	0	1,227,418	1,110,202.70	.00	117,215.45	90.5%
<u>0113552 MUNICIPAL FINANCE CONTRACTUAL</u>							
<u>0113552 520400 REPAIRS:MAINTENA</u>	250	0	250	.00	.00	250.00	.0%
<u>0113552 530000 PROFESSIONAL/TEC</u>	2,500	0	2,500	1,101.46	338.54	1,060.00	57.6%
TOTAL MUNICIPAL FINANCE CONTRACTUAL	2,750	0	2,750	1,101.46	338.54	1,310.00	52.4%
<u>0113554 MUNICIPAL FINANCE EXPEND.</u>							
<u>0113554 540200 OFFICE SUPPLIES</u>	7,000	5,178	12,178	11,665.66	472.48	39.65	99.7%
<u>0113554 560302 AUDIT OF MUNI AC</u>	150,000	-6,000	144,000	51,365.00	90,000.00	2,635.00	98.2%
<u>0113554 570200 TRAVEL OUT OF ST</u>	0	1,000	1,000	554.40	445.60	.00	100.0%
<u>0113554 570300 DUES - SUBSCRIPT</u>	12,000	0	12,000	7,648.62	1,490.27	2,861.11	76.2%
TOTAL MUNICIPAL FINANCE EXPEND.	169,000	178	169,178	71,233.68	92,408.35	5,535.76	96.7%
<u>0113558 MUNICIPAL FINANCE CAPITAL</u>							
<u>0113558 580500 ACO.:EQUIPMENT</u>	400,000	0	400,000	102,247.91	292,033.75	5,718.34	98.6%

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ACCOUNTS FOR: 135	MUNICIPAL FINANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
	TOTAL MUNICIPAL FINANCE CAPITAL	400,000	0	400,000	102,247.91	292,033.75	5,718.34	98.6%
	TOTAL MUNICIPAL FINANCE	1,799,168	178	1,799,346	1,284,785.75	384,780.64	129,779.55	92.8%
	TOTAL EXPENSES	1,799,168	178	1,799,346	1,284,785.75	384,780.64	129,779.55	

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ACCOUNTS FOR: 138 PURCHASING OFFICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0113851 PURCHASING PERS SVCS							
<a href="#">0113851 510013 PURCHASING AGENT</a>	98,754	0	98,754	83,040.69	.00	15,712.94	84.1%
<a href="#">0113851 510099 ASST. CONTRACT C</a>	60,105	0	60,105	51,471.10	.00	8,633.90	85.6%
<a href="#">0113851 510124 PRINCIPAL CLERK</a>	51,855	0	51,855	44,406.01	.00	7,448.99	85.6%
<a href="#">0113851 510140 LONGEVITY</a>	2,450	0	2,450	2,450.00	.00	.00	100.0%
<a href="#">0113851 510142 EDUCATION PAY</a>	1,200	0	1,200	1,200.00	.00	.00	100.0%
<a href="#">0113851 510193 PREMIUM PAY</a>	783	0	783	651.00	.00	132.00	83.1%
<a href="#">0113851 512115 OFFICE MANAGER</a>	77,583	0	77,583	66,438.89	.00	11,144.11	85.6%
TOTAL PURCHASING PERS SVCS	292,730	0	292,730	249,657.69	.00	43,071.94	85.3%
0113852 PURCHASING CONTACTUAL							
<a href="#">0113852 520400 REPAIRS:MAINTENA</a>	350	0	350	.00	.00	350.00	.0%
<a href="#">0113852 530000 PROFESSIONAL/TEC</a>	1,750	0	1,750	166.40	.00	1,583.60	9.5%
<a href="#">0113852 530006 PROF.SERVICE:PRI</a>	2,500	0	2,500	.00	.00	2,500.00	.0%
<a href="#">0113852 530303 CONTRACTED</a>	2,436	0	2,436	.00	.00	2,436.00	.0%
TOTAL PURCHASING CONTACTUAL	7,036	0	7,036	166.40	.00	6,869.60	2.4%
0113854 PURCHASING EXPEND.							
<a href="#">0113854 540200 OFFICE SUPPLIES</a>	1,000	0	1,000	903.43	96.57	.00	100.0%
<a href="#">0113854 550104 SUPPLY:GENERAL</a>	450	0	450	248.68	51.32	150.00	66.7%
<a href="#">0113854 570300 DUES - SUBSCRIPT</a>	250	0	250	.00	.00	250.00	.0%
TOTAL PURCHASING EXPEND.	1,700	0	1,700	1,152.11	147.89	400.00	76.5%
TOTAL PURCHASING OFFICE	301,466	0	301,466	250,976.20	147.89	50,341.54	83.3%
TOTAL EXPENSES	301,466	0	301,466	250,976.20	147.89	50,341.54	



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ACCOUNTS FOR: 141 ASSESSORS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>0114151 ASSESSORS PERS SVCS</u>							
<a href="#">0114151 510008 CHAIRPERSON, BOA</a>	127,475	0	127,475	109,139.20	.00	18,335.80	85.6%
<a href="#">0114151 510009 BOARD OF ASSESSO</a>	188,426	0	188,426	161,468.49	.00	26,957.51	85.7%
<a href="#">0114151 510011 DEPUTY COMMERCIA</a>	121,284	0	121,284	103,862.63	.00	17,421.37	85.6%
<a href="#">0114151 510123 PRINCIPAL CLERK</a>	54,079	0	54,079	46,311.25	.00	7,767.59	85.6%
<a href="#">0114151 510124 PRINCIPAL CLERK</a>	55,418	0	55,418	47,458.26	.00	7,959.58	85.6%
<a href="#">0114151 510130 OVERTIME</a>	1,568	0	1,568	.00	.00	1,568.00	.0%
<a href="#">0114151 510140 LONGEVITY</a>	1,775	0	1,775	1,775.00	.00	.00	100.0%
<a href="#">0114151 510142 EDUCATION PAY</a>	750	0	750	750.00	.00	.00	100.0%
<a href="#">0114151 512118 HEAD CLERK</a>	66,611	0	66,611	56,529.78	.00	10,081.06	84.9%
<a href="#">0114151 512144 ASSESSMENT SUPER</a>	83,456	0	83,456	71,468.52	.00	11,987.48	85.6%
<a href="#">0114151 512147 METHODOLOGIST/AP</a>	89,213	0	89,213	76,397.46	.00	12,815.73	85.6%
TOTAL ASSESSORS PERS SVCS	790,055	0	790,055	675,160.59	.00	114,894.12	85.5%
<u>0114152 ASSESSORS CONTRACTUAL</u>							
<a href="#">0114152 530000 PROFESSIONAL/TEC</a>	10,300	0	10,300	9,950.00	341.14	8.86	99.9%
<a href="#">0114152 530303 CONTRACTED</a>	300,000	52,778	352,778	217,204.04	85,691.75	49,881.81	85.9%
<a href="#">0114152 530330 REQ'D REVAL APPR</a>	300,000	-25,200	274,800	119,429.16	155,370.84	.00	100.0%
TOTAL ASSESSORS CONTRACTUAL	610,300	27,578	637,878	346,583.20	241,403.73	49,890.67	92.2%
<u>0114154 ASSESSORS EXPEND.</u>							
<a href="#">0114154 540200 OFFICE SUPPLIES</a>	8,000	2,036	10,036	6,945.96	709.56	2,380.00	76.3%
<a href="#">0114154 570100 TRAVEL IN STATE</a>	10,000	-2,000	8,000	3,366.04	69.57	4,564.39	42.9%
<a href="#">0114154 570300 DUES - SUBSCRIPT</a>	2,500	0	2,500	2,403.01	.00	96.99	96.1%
TOTAL ASSESSORS EXPEND.	20,500	36	20,536	12,715.01	779.13	7,041.38	65.7%
TOTAL ASSESSORS	1,420,855	27,613	1,448,468	1,034,458.80	242,182.86	171,826.17	88.1%
TOTAL EXPENSES	1,420,855	27,613	1,448,468	1,034,458.80	242,182.86	171,826.17	

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ACCOUNTS FOR: 145	TREASURER/COLLECTOR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0114551 TREAS/COLL PERS SVCS								
<a href="#">0114551 510004</a>	TREASURER/COLLEC	111,932	0	111,932	95,852.80	.00	16,079.20	85.6%
<a href="#">0114551 510005</a>	ASST. TREASURER	73,932	0	73,932	63,867.05	.00	10,064.95	86.4%
<a href="#">0114551 510006</a>	ASSISTANT COLLEC	83,456	0	83,456	71,139.18	.00	12,316.82	85.2%
<a href="#">0114551 510075</a>	PRINTER/BANK MES	46,526	0	46,526	39,590.67	.00	6,935.33	85.1%
<a href="#">0114551 510117</a>	HEAD CLERK	120,022	0	120,022	107,001.16	.00	13,020.84	89.2%
<a href="#">0114551 510123</a>	PRINCIPAL CLERK	48,079	-4,800	43,279	34,859.29	.00	8,419.71	80.5%
<a href="#">0114551 510124</a>	PRINCIPAL CLERK	101,055	0	101,055	83,235.63	.00	17,819.37	82.4%
<a href="#">0114551 510130</a>	OVERTIME	0	4,633	4,633	1,112.73	.00	3,520.61	24.0%
<a href="#">0114551 510140</a>	LONGEVITY	2,500	167	2,667	2,666.66	.00	.00	100.0%
<a href="#">0114551 510142</a>	EDUCATION DIFFER	4,150	0	4,150	4,150.00	.00	.00	100.0%
<a href="#">0114551 510153</a>	TRAVEL ALLOWANCE	1,080	0	1,080	1,080.00	.00	.00	100.0%
<a href="#">0114551 510193</a>	PREMIUM PAY	783	0	783	.00	.00	783.00	.0%
<a href="#">0114551 510552</a>	ACCOUNT CLERK II	90,065	0	90,065	65,787.76	.00	24,277.24	73.0%
<a href="#">0114551 512140</a>	CLERK TYPIST	41,712	0	41,712	31,040.75	.00	10,671.25	74.4%
TOTAL TREAS/COLL PERS SVCS		725,292	0	725,292	601,383.68	.00	123,908.32	82.9%
0114552 TREAS/COLL CONTRACTUAL								
<a href="#">0114552 520400</a>	REPAIRS:MAINTENA	1,560	0	1,560	640.00	.00	920.00	41.0%
<a href="#">0114552 530000</a>	PROFESSIONAL/TEC	200	0	200	40.00	.00	160.00	20.0%
<a href="#">0114552 530102</a>	BANK CHARGE SERV	1,500	0	1,500	1,127.43	.00	372.57	75.2%
<a href="#">0114552 530400</a>	COMMUNICATION	300,000	3,094	303,094	198,894.78	58,646.34	45,552.67	85.0%
TOTAL TREAS/COLL CONTRACTUAL		303,260	3,094	306,354	200,702.21	58,646.34	47,005.24	84.7%
0114554 TREAS/COLL EXPEND.								
<a href="#">0114554 540200</a>	OFFICE SUPPLIES	6,200	145	6,345	3,826.49	2,166.95	352.00	94.5%
<a href="#">0114554 570300</a>	DUES - SUBSCRIPT	350	0	350	340.00	.00	10.00	97.1%
<a href="#">0114554 570400</a>	INSURANCE PREMIU	4,160	0	4,160	2,518.00	1,110.00	532.00	87.2%
TOTAL TREAS/COLL EXPEND.		10,710	145	10,855	6,684.49	3,276.95	894.00	91.8%
TOTAL TREASURER/COLLECTOR		1,039,262	3,239	1,042,501	808,770.38	61,923.29	171,807.56	83.5%
TOTAL EXPENSES		1,039,262	3,239	1,042,501	808,770.38	61,923.29	171,807.56	

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ACCOUNTS FOR: 151	LEGAL DEPT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0115151 LEGAL PERS SVCS								
<a href="#">0115151 510020</a>	<a href="#">CITY SOLICITOR</a>	127,448	0	127,448	109,139.20	.00	18,308.49	85.6%
<a href="#">0115151 510021</a>	<a href="#">ASSISTANT CITY S</a>	149,613	0	149,613	64,060.06	.00	85,552.71	42.8%
<a href="#">0115151 510123</a>	<a href="#">PRINCIPAL CLERK</a>	66,174	0	66,174	56,668.25	.00	9,505.75	85.6%
<a href="#">0115151 510140</a>	<a href="#">LONGEVITY</a>	1,500	0	1,500	1,675.00	.00	-175.00	111.7%*
<a href="#">0115151 510193</a>	<a href="#">PREMIUM PAY</a>	2,349	0	2,349	1,953.00	.00	396.00	83.1%
<a href="#">0115151 510316</a>	<a href="#">LEGAL COUNSEL</a>	88,531	0	88,531	76,397.46	.00	12,133.54	86.3%
TOTAL LEGAL PERS SVCS		435,614	0	435,614	309,892.97	.00	125,721.49	71.1%
0115152 LEGAL CONTRACTUAL								
<a href="#">0115152 520400</a>	<a href="#">REPAIRS:MAINTENA</a>	200	0	200	.00	.00	200.00	.0%
<a href="#">0115152 530000</a>	<a href="#">PROFESSIONAL/TEC</a>	35,000	181	35,181	17,359.25	2,187.92	15,634.10	55.6%
<a href="#">0115152 530303</a>	<a href="#">CONTRACTED</a>	161,800	14,295	176,095	145,937.83	-34,431.42	64,589.03	63.3%
TOTAL LEGAL CONTRACTUAL		197,000	14,477	211,477	163,297.08	-32,243.50	80,423.13	62.0%
0115154 LEGAL EXPEND.								
<a href="#">0115154 530010</a>	<a href="#">OUTSIDE COUNSEL</a>	195,000	0	195,000	161,304.36	.00	33,695.64	82.7%
<a href="#">0115154 540200</a>	<a href="#">OFFICE SUPPLIES</a>	2,650	19	2,669	1,901.29	567.87	200.00	92.5%
<a href="#">0115154 570300</a>	<a href="#">DUES - SUBSCRIPT</a>	2,000	36	2,036	1,197.70	75.70	763.00	62.5%
TOTAL LEGAL EXPEND.		199,650	56	199,706	164,403.35	643.57	34,658.64	82.6%
TOTAL LEGAL DEPT		832,264	14,532	846,797	637,593.40	-31,599.93	240,803.26	71.6%
TOTAL EXPENSES		832,264	14,532	846,797	637,593.40	-31,599.93	240,803.26	

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ACCOUNTS FOR: 152 HUMAN RESOURCES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0115251 PERSONNEL PERS SVCS							
<a href="#">0115251 510015 PERSONNEL DIRECT</a>	111,932	0	111,932	95,852.80	.00	16,079.20	85.6%
<a href="#">0115251 510087 ASSIST BENEFITS</a>	57,340	0	57,340	49,103.62	.00	8,236.38	85.6%
<a href="#">0115251 510130 OVERTIME</a>	5,404	0	5,404	72.16	.00	5,331.84	1.3%
<a href="#">0115251 510140 LONGEVITY</a>	1,000	0	1,000	1,000.00	.00	.00	100.0%
<a href="#">0115251 510143 ENHANCED LONGEVI</a>	35,000	0	35,000	35,000.00	.00	.00	100.0%
<a href="#">0115251 510158 PERSONNEL ASSIST</a>	85,000	0	85,000	73,067.77	.00	11,932.23	86.0%
<a href="#">0115251 510193 PREMIUM PAY</a>	1,566	0	1,566	1,302.00	.00	264.00	83.1%
<a href="#">0115251 510243 COORDINATOR</a>	64,637	0	64,637	55,352.36	.00	9,284.64	85.6%
TOTAL PERSONNEL PERS SVCS	361,879	0	361,879	310,750.71	.00	51,128.29	85.9%
0115252 PERSONNEL CONTRACTUAL							
<a href="#">0115252 520400 REPAIRS:MAINTENA</a>	50	0	50	.00	.00	50.00	.0%
<a href="#">0115252 530303 CONTRACTED</a>	175,000	5,147	180,147	42,218.00	7,929.00	130,000.00	27.8%
TOTAL PERSONNEL CONTRACTUAL	175,050	5,147	180,197	42,218.00	7,929.00	130,050.00	27.8%
0115254 PERSONNEL EXPEND.							
<a href="#">0115254 540200 OFFICE SUPPLIES</a>	5,500	38	5,538	3,093.40	543.33	1,901.72	65.7%
<a href="#">0115254 570300 DUES - SUBSCRIPT</a>	330	0	330	325.00	.00	5.00	98.5%
<a href="#">0115254 570304 CONFERENCES</a>	1,200	0	1,200	199.00	.00	1,001.00	16.6%
TOTAL PERSONNEL EXPEND.	7,030	38	7,068	3,617.40	543.33	2,907.72	58.9%
TOTAL HUMAN RESOURCES	543,959	5,185	549,144	356,586.11	8,472.33	184,086.01	66.5%
TOTAL EXPENSES	543,959	5,185	549,144	356,586.11	8,472.33	184,086.01	

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ACCOUNTS FOR: 155	INFORMATION TECHNOLOGY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0115551 IT PERS SVCS								
<a href="#">0115551 510065</a>	<a href="#">MUNIS &amp; SOFTWARE</a>	59,060	0	59,060	50,529.37	.00	8,530.63	85.6%
<a href="#">0115551 510130</a>	<a href="#">OVERTIME</a>	95,000	0	95,000	102,046.23	.00	-7,046.23	107.4%*
<a href="#">0115551 510140</a>	<a href="#">LONGEVITY</a>	7,575	0	7,575	7,750.00	.00	-175.00	102.3%*
<a href="#">0115551 510142</a>	<a href="#">EDUCATION PAY</a>	4,100	0	4,100	4,100.00	.00	.00	100.0%
<a href="#">0115551 512012</a>	<a href="#">DIRECTOR OF INFO</a>	119,688	0	119,688	102,496.01	.00	17,191.99	85.6%
<a href="#">0115551 512097</a>	<a href="#">COMPUTER OPERATO</a>	47,939	0	47,939	41,052.93	.00	6,886.07	85.6%
<a href="#">0115551 512116</a>	<a href="#">SECRETARY</a>	65,726	0	65,726	56,284.58	.00	9,441.42	85.6%
<a href="#">0115551 512135</a>	<a href="#">TELEPHONE OPERAT</a>	45,163	0	45,163	38,701.87	.00	6,461.13	85.7%
<a href="#">0115551 512142</a>	<a href="#">D.P.SYSTEMS ANAL</a>	269,659	0	269,659	230,923.58	.00	38,735.42	85.6%
<a href="#">0115551 512166</a>	<a href="#">OPERATIONS SUPER</a>	81,016	0	81,016	69,378.80	.00	11,637.20	85.6%
<a href="#">0115551 512184</a>	<a href="#">DIRECTOR OF COMM</a>	77,611	0	77,611	55,742.91	.00	21,868.09	71.8%
<a href="#">0115551 512188</a>	<a href="#">SR. PC TECH/AST</a>	83,868	0	83,868	72,061.48	.00	11,806.52	85.9%
<a href="#">0115551 512333</a>	<a href="#">NETWORK ADMINIST</a>	92,886	0	92,886	79,543.52	.00	13,342.48	85.6%
<a href="#">0115551 512334</a>	<a href="#">PC TECHNICIAN</a>	257,426	0	257,426	220,033.24	.00	37,392.76	85.5%
TOTAL IT PERS SVCS		1,306,717	0	1,306,717	1,130,644.52	.00	176,072.48	86.5%
0115552 IT CONTRACTUAL								
<a href="#">0115552 520500</a>	<a href="#">COMPUTER EQUIP</a>	136,826	-87,562	49,264	43,277.32	4,685.48	1,300.95	97.4%
<a href="#">0115552 530201</a>	<a href="#">ONLINE TRAINING</a>	25,000	0	25,000	19,900.00	.00	5,100.00	79.6%
<a href="#">0115552 530303</a>	<a href="#">CONTRACTUAL</a>	2,205,064	163,890	2,368,954	2,150,890.53	181,459.79	36,603.85	98.5%
<a href="#">0115552 530400</a>	<a href="#">COMMUNICATION</a>	365,000	5,081	370,081	298,055.70	66,385.53	5,640.07	98.5%
TOTAL IT CONTRACTUAL		2,731,890	81,409	2,813,299	2,512,123.55	252,530.80	48,644.87	98.3%
0115554 IT EXPEND.								
<a href="#">0115554 550803</a>	<a href="#">DP SUPPLIES</a>	55,000	137	55,137	43,214.13	8,315.52	3,606.85	93.5%
TOTAL IT EXPEND.		55,000	137	55,137	43,214.13	8,315.52	3,606.85	93.5%
TOTAL INFORMATION TECHNOLOGY		4,093,607	81,546	4,175,153	3,685,982.20	260,846.32	228,324.20	94.5%
TOTAL EXPENSES		4,093,607	81,546	4,175,153	3,685,982.20	260,846.32	228,324.20	

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ACCOUNTS FOR: 158	TAX TITLE EXPENDITURE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0115854 TAX TITLE EXPEND.								
<a href="#">0115854 570800</a>	<a href="#">UNCLASSIFIED</a>	50,000	0	50,000	4,768.00	6,624.00	38,608.00	22.8%
	TOTAL TAX TITLE EXPEND.	50,000	0	50,000	4,768.00	6,624.00	38,608.00	22.8%
	TOTAL TAX TITLE EXPENDITURE	50,000	0	50,000	4,768.00	6,624.00	38,608.00	22.8%
	TOTAL EXPENSES	50,000	0	50,000	4,768.00	6,624.00	38,608.00	

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ACCOUNTS FOR: 161 CLERK	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0116151 CLERK PERS SVCS							
<a href="#">0116151 510130 OVERTIME</a>	6,701	0	6,701	3,322.55	.00	3,378.45	49.6%
<a href="#">0116151 510140 LONGEVITY</a>	2,150	0	2,150	2,150.00	.00	.00	100.0%
<a href="#">0116151 510142 EDUCATION PAY</a>	400	0	400	400.00	.00	.00	100.0%
<a href="#">0116151 510193 PREMIUM PAY</a>	783	0	783	651.00	.00	132.00	83.1%
<a href="#">0116151 512010 CITY CLERK</a>	127,658	0	127,658	109,139.20	.00	18,518.80	85.5%
<a href="#">0116151 512011 ASSISTANT CITY C</a>	81,016	0	81,016	69,378.80	.00	11,637.20	85.6%
<a href="#">0116151 512099 PUBLIC RECORDS O</a>	60,240	0	60,240	51,586.98	.00	8,653.02	85.6%
<a href="#">0116151 512123 PRINCIPAL CLERK</a>	50,513	0	50,513	43,257.21	.00	7,255.79	85.6%
<a href="#">0116151 512140 CLERK TYPIST</a>	41,712	0	41,712	32,011.99	.00	9,700.01	76.7%
TOTAL CLERK PERS SVCS	371,173	0	371,173	311,897.73	.00	59,275.27	84.0%
0116152 CLERK CONTRACTUAL							
<a href="#">0116152 520400 REPAIRS:MAINTENA</a>	300	0	300	266.90	.00	33.10	89.0%
<a href="#">0116152 530400 COMMUNICATION</a>	20,000	0	20,000	2,560.63	.00	17,439.37	12.8%
<a href="#">0116152 530800 OTHER PURCHASED</a>	38,000	0	38,000	28,553.71	16.50	9,429.79	75.2%
TOTAL CLERK CONTRACTUAL	58,300	0	58,300	31,381.24	16.50	26,902.26	53.9%
0116154 CLERK EXPEND.							
<a href="#">0116154 540200 OFFICE SUPPLIES</a>	4,000	0	4,000	3,898.72	.00	101.28	97.5%
<a href="#">0116154 570300 DUES - SUBSCRIPT</a>	750	0	750	570.00	50.00	130.00	82.7%
TOTAL CLERK EXPEND.	4,750	0	4,750	4,468.72	50.00	231.28	95.1%
TOTAL CLERK	434,223	0	434,223	347,747.69	66.50	86,408.81	80.1%
TOTAL EXPENSES	434,223	0	434,223	347,747.69	66.50	86,408.81	

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ACCOUNTS FOR: 162 ELECTIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0116251 ELECTIONS PERS SVCS							
<a href="#">0116251 510130 OVERTIME</a>	33,440	0	33,440	16,969.21	.00	16,470.79	50.7%
<a href="#">0116251 510140 LONGEVITY</a>	500	0	500	500.00	.00	.00	100.0%
<a href="#">0116251 510193 PREMIUM PAY</a>	780	0	780	.00	.00	780.00	.0%
<a href="#">0116251 510196 POLICE DETAILS</a>	163,125	0	163,125	103,340.10	.00	59,784.90	63.4%
<a href="#">0116251 510250 EARLY VOTING: OV</a>	0	0	0	-248.63	.00	248.63	100.0%
<a href="#">0116251 512129 SR.CLERK TYPIST</a>	48,198	0	48,198	41,084.49	.00	7,113.51	85.2%
<a href="#">0116251 512140 CLERK TYPIST</a>	39,227	0	39,227	33,733.67	.00	5,493.33	86.0%
<a href="#">0116251 512143 ADMIN. ASSISTANT</a>	68,482	0	68,482	59,185.05	.00	9,296.95	86.4%
<a href="#">0116251 512454 BUILDING CUSTODI</a>	26,000	0	26,000	9,955.49	.00	16,044.51	38.3%
<a href="#">0116251 512550 REGISTRARS</a>	2,000	0	2,000	2,000.00	.00	.00	100.0%
<a href="#">0116251 512880 ELECTION WORKER</a>	232,000	0	232,000	168,864.85	.00	63,135.15	72.8%
<a href="#">0116251 512883 EARLY VOTING: EL</a>	0	0	0	-229.50	.00	229.50	100.0%
TOTAL ELECTIONS PERS SVCS	613,752	0	613,752	435,154.73	.00	178,597.27	70.9%
0116252 ELECTIONS CONTRACTUAL							
<a href="#">0116252 520400 REPAIRS:MAINTENA</a>	1,575	0	1,575	190.00	.00	1,385.00	12.1%
<a href="#">0116252 520700 RENTALS/LEASES</a>	17,250	0	17,250	7,295.00	.00	9,955.00	42.3%
<a href="#">0116252 520708 RAMP RENTALS</a>	18,000	0	18,000	7,308.04	.00	10,691.96	40.6%
<a href="#">0116252 530000 PROFESSIONAL/TEC</a>	5,250	0	5,250	1,120.60	.00	4,129.40	21.3%
<a href="#">0116252 530400 COMMUNICATION</a>	70,000	0	70,000	41,167.50	18,460.00	10,372.50	85.2%
<a href="#">0116252 530800 OTHER PURCHASED</a>	15,000	0	15,000	3,958.23	2,450.00	8,591.77	42.7%
TOTAL ELECTIONS CONTRACTUAL	127,075	0	127,075	61,039.37	20,910.00	45,125.63	64.5%
0116254 ELECTIONS EXPEND.							
<a href="#">0116254 540200 OFFICE SUPPLIES</a>	16,000	0	16,000	5,166.79	.00	10,833.21	32.3%
<a href="#">0116254 570100 TRAVEL IN STATE</a>	1,200	0	1,200	.00	.00	1,200.00	.0%
TOTAL ELECTIONS EXPEND.	17,200	0	17,200	5,166.79	.00	12,033.21	30.0%
0116258 ELECTIONS CAPITAL							
<a href="#">0116258 580500 ACQ.:EQUIPMENT</a>	60,000	0	60,000	44,764.86	.00	15,235.14	74.6%



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ACCOUNTS FOR: 162 ELECTIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
TOTAL ELECTIONS CAPITAL	60,000	0	60,000	44,764.86	.00	15,235.14	74.6%
TOTAL ELECTIONS	818,027	0	818,027	546,125.75	20,910.00	250,991.25	69.3%
TOTAL EXPENSES	818,027	0	818,027	546,125.75	20,910.00	250,991.25	

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ACCOUNTS FOR: 165 LICENSING COMMISSION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<hr/>							
0116551 LICENSING PERS SVCS							
<hr/>							
<a href="#">0116551 510130 OVERTIME</a>	2,308	0	2,308	.00	.00	2,308.00	.0%
<a href="#">0116551 510142 EDUCATION PAY</a>	600	0	600	600.00	.00	.00	100.0%
<a href="#">0116551 512093 ADMIN. SECRETARY</a>	57,897	0	57,897	49,136.08	.00	8,760.92	84.9%
TOTAL LICENSING PERS SVCS	60,805	0	60,805	49,736.08	.00	11,068.92	81.8%
<hr/>							
0116552 LICENSING CONTRACTUAL							
<hr/>							
<a href="#">0116552 520400 REPAIRS:MAINTENA</a>	75	0	75	.00	.00	75.00	.0%
<a href="#">0116552 530000 PROFESSIONAL/TEC</a>	300	0	300	.00	.00	300.00	.0%
<a href="#">0116552 530800 OTHER PURCHASED</a>	15,050	0	15,050	11,500.00	.00	3,550.00	76.4%
TOTAL LICENSING CONTRACTUAL	15,425	0	15,425	11,500.00	.00	3,925.00	74.6%
<hr/>							
0116554 LICENSING EXPEND.							
<hr/>							
<a href="#">0116554 540200 OFFICE SUPPLIES</a>	600	0	600	460.00	.00	140.00	76.7%
TOTAL LICENSING EXPEND.	600	0	600	460.00	.00	140.00	76.7%
TOTAL LICENSING COMMISSION	76,830	0	76,830	61,696.08	.00	15,133.92	80.3%
TOTAL EXPENSES	76,830	0	76,830	61,696.08	.00	15,133.92	

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ACCOUNTS FOR: 168 CENSUS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0116854 CENSUS EXPENSES							
<u>0116854 570800 UNCLASSIFIED</u>	50,000	0	50,000	25,308.95	.00	24,691.05	50.6%
TOTAL CENSUS EXPENSES	50,000	0	50,000	25,308.95	.00	24,691.05	50.6%
TOTAL CENSUS	50,000	0	50,000	25,308.95	.00	24,691.05	50.6%
TOTAL EXPENSES	50,000	0	50,000	25,308.95	.00	24,691.05	

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ACCOUNTS FOR: 175	PLANNING DEPARTMENT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0117551 PLAN DEPT PERS SVCS								
<a href="#">0117551 510117</a>	<a href="#">HEAD CLERK</a>	53,000	0	53,000	.00	.00	53,000.00	.0%
<a href="#">0117551 510130</a>	<a href="#">OVERTIME</a>	31,350	0	31,350	29,075.83	.00	2,274.17	92.7%
<a href="#">0117551 510140</a>	<a href="#">LONGEVITY</a>	1,425	0	1,425	1,175.00	.00	250.00	82.5%
<a href="#">0117551 510142</a>	<a href="#">EDUCATION PAY</a>	4,600	0	4,600	3,600.00	.00	1,000.00	78.3%
<a href="#">0117551 510193</a>	<a href="#">PREMIUM PAY</a>	783	0	783	651.00	.00	132.00	83.1%
<a href="#">0117551 512014</a>	<a href="#">PLANNING DIRECTO</a>	127,448	0	127,448	109,139.20	.00	18,308.80	85.6%
<a href="#">0117551 512015</a>	<a href="#">ASSISTANT PLANNE</a>	130,222	0	130,222	105,260.18	.00	24,961.82	80.8%
<a href="#">0117551 512021</a>	<a href="#">ASSISTANT PLANNI</a>	96,971	0	96,971	83,041.12	.00	13,929.88	85.6%
<a href="#">0117551 512034</a>	<a href="#">STUDENT INTERN</a>	9,300	0	9,300	.00	.00	9,300.00	.0%
<a href="#">0117551 512115</a>	<a href="#">OFFICE MANAGER</a>	77,584	0	77,584	66,439.33	.00	11,144.67	85.6%
<a href="#">0117551 512167</a>	<a href="#">OPERATIONS SUPER</a>	79,323	0	79,323	33,178.77	.00	46,144.23	41.8%
<a href="#">0117551 512806</a>	<a href="#">PRIN.PLANNER II</a>	73,000	0	73,000	56,733.92	.00	16,266.08	77.7%
<a href="#">0117551 512809</a>	<a href="#">PRINCIPAL PLANNE</a>	81,016	0	81,016	69,378.80	.00	11,637.20	85.6%
TOTAL PLAN DEPT PERS SVCS		766,022	0	766,022	557,673.15	.00	208,348.85	72.8%
0117552 PLAN DEPT CONTRACTUAL								
<a href="#">0117552 520400</a>	<a href="#">REPAIRS:MAINTENA</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">0117552 530000</a>	<a href="#">PROFESSIONAL/TEC</a>	5,500	0	5,500	4,029.30	.00	1,470.70	73.3%
<a href="#">0117552 530302</a>	<a href="#">REGIONAL COMPACT</a>	25,000	0	25,000	.00	.00	25,000.00	.0%
<a href="#">0117552 530303</a>	<a href="#">CONTRACTED</a>	240,000	11,055	251,055	84,118.17	125,741.75	41,195.08	83.6%
<a href="#">0117552 530400</a>	<a href="#">COMMUNICATION</a>	11,500	0	11,500	9,285.37	1,256.90	957.73	91.7%
TOTAL PLAN DEPT CONTRACTUAL		282,500	11,055	293,555	97,432.84	126,998.65	69,123.51	76.5%
0117554 PLAN DEPT EXPEND.								
<a href="#">0117554 540200</a>	<a href="#">OFFICE SUPPLIES</a>	5,500	363	5,863	2,338.06	540.30	2,984.26	49.1%
<a href="#">0117554 550100</a>	<a href="#">EDUCATIONAL SUPP</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">0117554 570100</a>	<a href="#">TRAVEL IN STATE</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">0117554 570200</a>	<a href="#">TRAVEL OUT OF ST</a>	4,500	0	4,500	.00	.00	4,500.00	.0%
<a href="#">0117554 570300</a>	<a href="#">DUES - SUBSCRIPT</a>	4,000	0	4,000	1,567.00	.00	2,433.00	39.2%
<a href="#">0117554 570304</a>	<a href="#">CONFERENCES</a>	3,000	0	3,000	115.00	.00	2,885.00	3.8%
TOTAL PLAN DEPT EXPEND.		18,000	363	18,363	4,020.06	540.30	13,802.26	24.8%

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ACCOUNTS FOR: 175	PLANNING DEPARTMENT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
	TOTAL PLANNING DEPARTMENT	1,066,522	11,418	1,077,940	659,126.05	127,538.95	291,274.62	73.0%
	TOTAL EXPENSES	1,066,522	11,418	1,077,940	659,126.05	127,538.95	291,274.62	

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ACCOUNTS FOR:  
192 PUBLIC BUILDINGS

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0119251 PUBLIC BUILD PERS SVCS							
<u>0119251 510110 SALARY/WAGE PERM</u>	25,000	0	25,000	18,372.80	.00	6,627.20	73.5%
<u>0119251 510130 OVERTIME</u>	193,751	0	193,751	451,531.74	.00	-257,780.49	233.0%*
<u>0119251 510140 LONGEVITY</u>	3,025	3,204	6,229	6,229.03	.00	.00	100.0%
<u>0119251 510141 SHIFT DIFFERENTI</u>	6,621	0	6,621	4,812.72	.00	1,808.28	72.7%
<u>0119251 510189 CLOTHING</u>	26,500	1,500	28,000	28,000.00	.00	.00	100.0%
<u>0119251 510193 PREMIUM PAY</u>	3,132	0	3,132	2,544.00	.00	588.00	81.2%
<u>0119251 510194 LICENSE ALLOWANC</u>	522	0	522	424.00	.00	98.00	81.2%
<u>0119251 510319 PROJECT MANAGER</u>	79,099	0	79,099	66,175.80	.00	12,923.20	83.7%
<u>0119251 510402 DOWNTOWN COORDIN</u>	50,474	0	50,474	42,227.35	.00	8,246.65	83.7%
<u>0119251 512013 DIRECTOR OF PLAN</u>	103,974	0	103,974	86,986.99	.00	16,987.01	83.7%
<u>0119251 512022 DIRECTOR OF CONS</u>	0	0	0	41,031.60	.00	-41,031.60	100.0%*
<u>0119251 512074 MECHANICAL TECHN</u>	75,280	5,000	80,280	94,856.05	.00	-14,576.05	118.2%*
<u>0119251 512088 DIR OF BUILDING</u>	103,975	30,296	134,271	86,986.91	.00	47,283.69	64.8%
<u>0119251 512089 DIRECTOR OF ENGI</u>	111,932	0	111,932	93,644.21	.00	18,287.93	83.7%
<u>0119251 512098 COMMISSIONER OF</u>	126,958	0	126,958	106,624.47	.00	20,333.53	84.0%
<u>0119251 512143 ADMIN. ASSISTANT</u>	152,903	0	152,903	128,446.96	.00	24,456.04	84.0%
<u>0119251 512155 ADMIN ASSISTANT</u>	58,474	0	58,474	48,920.70	.00	9,553.30	83.7%
<u>0119251 512204 MAINTENANCE STAF</u>	1,432,802	-40,000	1,392,802	1,198,340.21	.00	194,461.79	86.0%
<u>0119251 512411 HORTICULTURAL/LA</u>	36,000	0	36,000	30,237.93	.00	5,762.07	84.0%
<u>0119251 512412 HANDYMAN/LABORER</u>	36,000	0	36,000	.00	.00	36,000.00	.0%
<u>0119251 512454 BUILDING CUSTODI</u>	438,625	0	438,625	350,061.36	.00	88,563.64	79.8%
<u>0119251 512455 ENERGY MANAGER</u>	103,575	0	103,575	86,987.07	.00	16,587.93	84.0%
<u>0119251 512456 ENERGY TECHNICIA</u>	103,575	0	103,575	86,987.07	.00	16,587.93	84.0%
<u>0119251 512460 HVAC TECHNICIAN</u>	149,318	0	149,318	125,193.14	.00	24,124.86	83.8%
<u>0119251 512462 CARP/CABINET MAK</u>	69,158	0	69,158	57,859.04	.00	11,298.96	83.7%
<u>0119251 512476 SUPERVISOR OF CU</u>	77,584	0	77,584	64,908.47	.00	12,675.53	83.7%
<u>0119251 512859 SECURITY GUARD</u>	65,450	0	65,450	54,531.39	.00	10,918.61	83.3%
<u>0119251 519153 TRAVEL ALLOWANCE</u>	15,963	0	15,963	12,900.00	.00	3,063.00	80.8%
TOTAL PUBLIC BUILD PERS SVCS	3,649,670	0	3,649,670	3,375,821.01	.00	273,849.01	92.5%
0119252 PUBLIC BUILD CONTRACTUAL							
<u>0119252 520100 ENERGY</u>	1,000,000	21,054	1,021,054	856,949.51	164,104.74	.00	100.0%
<u>0119252 520400 REPAIRS:MAINTENA</u>	117,500	469	117,969	116,730.19	1,238.10	.25	100.0%
<u>0119252 520402 REPAIRS:BUILDING</u>	125,000	810	125,810	119,941.46	5,868.68	.00	100.0%
<u>0119252 520700 RENTALS/LEASES</u>	42,000	0	42,000	16,383.30	3,516.70	22,100.00	47.4%
<u>0119252 530303 CONTRACTED</u>	1,037,500	-29,367	1,008,133	918,891.88	86,970.93	2,270.00	99.8%

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ACCOUNTS FOR: 192 PUBLIC BUILDINGS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0119252 530303 DOWN CONTRACTED</a>	0	50,000	50,000	28,759.72	8,941.93	12,298.35	75.4%
TOTAL PUBLIC BUILD CONTRACTUAL	2,322,000	42,966	2,364,966	2,057,656.06	270,641.08	36,668.60	98.4%
<hr/>							
0119254 PUBLIC BUILD EXPEND.							
<a href="#">0119254 540200 OFFICE SUPPLIES</a>	5,250	-1,250	4,000	3,169.31	830.69	.00	100.0%
<a href="#">0119254 540200 DOWN OFFICE SUPPL</a>	0	1,250	1,250	.00	.00	1,250.00	.0%
<a href="#">0119254 540300 MAINTENANCE SUPP</a>	4,000	0	4,000	4,000.00	.00	.00	100.0%
<a href="#">0119254 540500 CUSTODIAL SUPPLI</a>	199,500	0	199,500	182,096.41	16,853.08	550.51	99.7%
<a href="#">0119254 540800 VEHICULAR SUPPLI</a>	15,000	0	15,000	6,264.22	6,385.78	2,350.00	84.3%
<a href="#">0119254 550800 OTHER SUPPLIES</a>	165,000	2,256	167,256	148,042.61	19,193.55	19.47	100.0%
<a href="#">0119254 570300 DUES - SUBSCRIPT</a>	250	0	250	.00	.00	250.00	.0%
TOTAL PUBLIC BUILD EXPEND.	389,000	2,256	391,256	343,572.55	43,263.10	4,419.98	98.9%
TOTAL PUBLIC BUILDINGS	6,360,670	45,221	6,405,891	5,777,049.62	313,904.18	314,937.59	95.1%
TOTAL EXPENSES	6,360,670	45,221	6,405,891	5,777,049.62	313,904.18	314,937.59	

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ACCOUNTS FOR: 210 POLICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0121051 POLICE PERS SVCS							
<a href="#">0121051 510118 OVERTIME-POLICE</a>	0	0	0	-3,616.06	.00	3,616.06	100.0%
<a href="#">0121051 510130 OVERTIME</a>	950,000	200,000	1,150,000	1,403,146.39	.00	-253,146.39	122.0%*
<a href="#">0121051 510131 COURT TIME</a>	565,453	-200,000	365,453	172,934.69	.00	192,518.31	47.3%
<a href="#">0121051 510132 TRAINING TIME</a>	890,000	0	890,000	1,076,366.69	.00	-186,366.69	120.9%*
<a href="#">0121051 510134 CIVILIAN POLICE</a>	155,000	0	155,000	77,956.69	.00	77,043.31	50.3%
<a href="#">0121051 510135 POLICE MATRONS O</a>	55,584	0	55,584	24,750.00	.00	30,834.00	44.5%
<a href="#">0121051 510136 SUPERIOR OFFICER</a>	375,000	0	375,000	381,157.10	.00	-6,157.10	101.6%*
<a href="#">0121051 510139 UNIFORM ALLOWANC</a>	35,000	0	35,000	16,000.00	.00	19,000.00	45.7%
<a href="#">0121051 510140 LONGEVITY</a>	121,900	0	121,900	107,008.33	.00	14,891.67	87.8%
<a href="#">0121051 510141 SHIFT DIF</a>	2,584,159	0	2,584,159	1,852,467.15	.00	731,691.85	71.7%
<a href="#">0121051 510142 EDUCATION DIFFER</a>	3,888,405	0	3,888,405	2,861,446.80	.00	1,026,958.34	73.6%
<a href="#">0121051 510150 HOLIDAY(POLICE F</a>	1,397,113	0	1,397,113	642,379.47	.00	754,733.74	46.0%
<a href="#">0121051 510151 VACATION PD TERM</a>	475,000	0	475,000	215,639.06	.00	259,360.94	45.4%
<a href="#">0121051 510160 READING TIME</a>	900,304	0	900,304	660,439.30	.00	239,864.70	73.4%
<a href="#">0121051 510192 TOOL ALLOWANCE</a>	724	0	724	540.00	.00	184.00	74.6%
<a href="#">0121051 510193 PREMIUM PAY</a>	232,461	0	232,461	114,541.31	.00	117,919.26	49.3%
<a href="#">0121051 512091 OPERATIONS MANAG</a>	64,434	0	64,434	54,647.55	.00	9,786.45	84.8%
<a href="#">0121051 512092 LAW ENFORC. INFO</a>	128,868	0	128,868	109,295.10	.00	19,572.90	84.8%
<a href="#">0121051 512093 ADMIN. SECRETARY</a>	118,152	0	118,152	94,436.51	.00	23,715.49	79.9%
<a href="#">0121051 512104 POLICE CHIEF</a>	147,239	0	147,239	124,911.79	.00	22,327.21	84.8%
<a href="#">0121051 512123 PRINCIPAL CLERK</a>	50,513	0	50,513	36,860.85	.00	13,652.15	73.0%
<a href="#">0121051 512124 PRINCIPAL CLERK</a>	103,710	0	103,710	87,957.72	.00	15,752.28	84.8%
<a href="#">0121051 512129 SR.CLERK TYPIST</a>	139,543	0	139,543	106,075.19	.00	33,467.81	76.0%
<a href="#">0121051 512132 PRIN. BOOKKEEPER</a>	77,584	0	77,584	65,800.23	.00	11,783.77	84.8%
<a href="#">0121051 512135 TELEPHONE OPERAT</a>	474,457	0	474,457	260,143.03	.00	214,314.27	54.8%
<a href="#">0121051 512136 EXEC.SEC.-POLICE</a>	69,697	0	69,697	59,111.71	.00	10,585.21	84.8%
<a href="#">0121051 512142 D.P.SYSTEMS ANAL</a>	92,887	0	92,887	78,778.80	.00	14,108.20	84.8%
<a href="#">0121051 512153 BOOKKEEPER</a>	53,395	0	53,395	40,526.53	.00	12,868.47	75.9%
<a href="#">0121051 512302 TRAF.SIGNAL &amp; CO</a>	23,289	0	23,289	18,925.92	.00	4,363.54	81.3%
<a href="#">0121051 512311 POLICE CAPTAIN</a>	686,600	0	686,600	582,321.42	.00	104,278.23	84.8%
<a href="#">0121051 512312 POLICE LIEUTENAN</a>	1,519,644	0	1,519,644	1,248,644.48	.00	270,999.31	82.2%
<a href="#">0121051 512313 POLICE SERGEANT</a>	2,572,337	0	2,572,337	2,217,085.43	.00	355,251.23	86.2%
<a href="#">0121051 512315 TRAFFIC SUPERVIS</a>	531,856	0	531,856	405,826.11	.00	126,029.89	76.3%
<a href="#">0121051 512332 FINANCIAL MANAGE</a>	75,301	0	75,301	63,864.72	.00	11,436.39	84.8%
<a href="#">0121051 512361 PATROLMAN I I</a>	11,408,529	-686,969	10,721,560	8,529,075.76	.00	2,192,484.06	79.6%
<a href="#">0121051 512362 PATROLMAN I I</a>	0	686,969	686,969	832,940.33	.00	-145,970.91	121.2%*
<a href="#">0121051 512363 PATROLMAN I</a>	273,619	0	273,619	1,041.35	.00	272,578.00	.4%
<a href="#">0121051 512435 WKG.FOREMAN-M.E.</a>	67,131	0	67,131	56,935.08	.00	10,196.21	84.8%
<a href="#">0121051 512465 M.E.REPAIR I I</a>	64,495	0	64,495	54,699.48	.00	9,795.52	84.8%
TOTAL POLICE PERS SVCS	31,369,384	0	31,369,384	24,733,062.01	.00	6,636,321.68	78.8%



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ACCOUNTS FOR: 210 POLICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>0121052 POLICE CONTRACTUAL</u>							
<a href="#">0121052 520400 REPAIRS:MAINTENA</a>	175,000	8,584	183,584	117,852.34	22,545.73	43,186.25	76.5%
<a href="#">0121052 530000 PROFESSIONAL/TEC</a>	20,000	0	20,000	12,626.36	.00	7,373.64	63.1%
<a href="#">0121052 530207 TRAINING (POLICE</a>	85,000	0	85,000	64,931.78	5,026.33	15,041.89	82.3%
<a href="#">0121052 530303 CONTRACTED</a>	325,000	19,031	344,031	248,076.98	88,996.78	6,956.98	98.0%
<a href="#">0121052 530400 COMMUNICATION</a>	122,000	44,918	166,918	51,002.36	29,163.02	86,752.32	48.0%
TOTAL POLICE CONTRACTUAL	727,000	72,533	799,533	494,489.82	145,731.86	159,311.08	80.1%
<u>0121054 POLICE EXPEND.</u>							
<a href="#">0121054 540200 OFFICE SUPPLIES</a>	20,000	322	20,322	13,112.59	2,549.61	4,660.06	77.1%
<a href="#">0121054 540300 MAINTENANCE SUPP</a>	10,000	309	10,309	3,818.35	1,340.02	5,151.08	50.0%
<a href="#">0121054 540800 VEHICULAR SUPPLI</a>	60,000	890	60,890	47,822.87	4,674.15	8,392.90	86.2%
<a href="#">0121054 540900 FOOD SUPPLIES</a>	10,000	2,697	12,697	4,984.25	3,713.07	4,000.00	68.5%
<a href="#">0121054 550000 SUPPLY:HEALTH/ME</a>	500	0	500	.00	.00	500.00	.0%
<a href="#">0121054 550800 OTHER SUPPLIES</a>	25,000	1,697	26,697	20,052.48	5,310.62	1,333.58	95.0%
<a href="#">0121054 550805 RECRUIT UNIFORMS</a>	64,000	9,098	73,098	12,994.05	9,650.37	50,453.74	31.0%
TOTAL POLICE EXPEND.	189,500	15,014	204,514	102,784.59	27,237.84	74,491.36	63.6%
TOTAL POLICE	32,285,884	87,547	32,373,430	25,330,336.42	172,969.70	6,870,124.12	78.8%
TOTAL EXPENSES	32,285,884	87,547	32,373,430	25,330,336.42	172,969.70	6,870,124.12	

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ACCOUNTS FOR: 220	FIRE SAFETY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0122051 FIRE PERS SVCS								
<a href="#">0122051 510130</a>	<a href="#">OVERTIME</a>	2,260,335	0	2,260,335	3,076,292.16	.00	-815,957.16	136.1%*
<a href="#">0122051 510140</a>	<a href="#">LONGEVITY</a>	80,000	0	80,000	84,100.00	.00	-4,100.00	105.1%*
<a href="#">0122051 510141</a>	<a href="#">SHIFT DIFF</a>	3,532,200	0	3,532,200	2,997,681.55	.00	534,518.45	84.9%
<a href="#">0122051 510142</a>	<a href="#">EDUCATION DIFFER</a>	831,334	0	831,334	799,532.49	.00	31,801.51	96.2%
<a href="#">0122051 510143</a>	<a href="#">ENHANCED LONGEVI</a>	23,000	0	23,000	22,915.16	.00	84.84	99.6%
<a href="#">0122051 510146</a>	<a href="#">EMT(FIRE)</a>	382,940	0	382,940	339,331.04	.00	43,608.96	88.6%
<a href="#">0122051 510147</a>	<a href="#">HDF(FIRE)</a>	1,288,436	0	1,288,436	1,093,346.40	.00	195,089.60	84.9%
<a href="#">0122051 510150</a>	<a href="#">HOLIDAY(POLICE F</a>	1,411,373	0	1,411,373	885,640.84	.00	525,732.16	62.8%
<a href="#">0122051 510157</a>	<a href="#">BUSINESS MANAGER</a>	90,665	0	90,665	77,939.89	.00	12,725.11	86.0%
<a href="#">0122051 510193</a>	<a href="#">PREMIUM PAY</a>	13,334	0	13,334	11,371.94	.00	1,962.06	85.3%
<a href="#">0122051 510198</a>	<a href="#">FIRE DETAIL</a>	35,000	0	35,000	22,035.62	.00	12,964.38	63.0%
<a href="#">0122051 512105</a>	<a href="#">FIRE CHIEF</a>	176,636	0	176,636	151,906.89	.00	24,729.11	86.0%
<a href="#">0122051 512175</a>	<a href="#">SECRETARY TO FIR</a>	69,698	0	69,698	59,685.85	.00	10,012.15	85.6%
<a href="#">0122051 512320</a>	<a href="#">DEPUTY FIRE CHIE</a>	661,703	0	661,703	560,874.85	.00	100,828.15	84.8%
<a href="#">0122051 512321</a>	<a href="#">FIRE CAPTAIN</a>	1,413,484	0	1,413,484	1,210,510.97	.00	202,973.03	85.6%
<a href="#">0122051 512322</a>	<a href="#">FIRE LIEUTENANT</a>	3,350,000	0	3,350,000	2,912,614.06	.00	437,385.94	86.9%
<a href="#">0122051 512323</a>	<a href="#">FIREFIGHTER 3</a>	10,711,635	0	10,711,635	8,709,251.69	.00	2,002,383.31	81.3%
<a href="#">0122051 512326</a>	<a href="#">MASTER MECHANIC</a>	105,465	0	105,465	90,255.22	.00	15,209.78	85.6%
<a href="#">0122051 512334</a>	<a href="#">PC TECHNICIAN</a>	63,000	0	63,000	.00	.00	63,000.00	.0%
<a href="#">0122051 512417</a>	<a href="#">MOTOR EQUIP.REPA</a>	84,637	0	84,637	72,430.23	.00	12,206.77	85.6%
TOTAL FIRE PERS SVCS		26,584,875	0	26,584,875	23,177,716.85	.00	3,407,158.15	87.2%
0122052 FIRE CONTRACTUAL								
<a href="#">0122052 520400</a>	<a href="#">REPAIRS:MAINTENA</a>	150,000	3,814	153,814	116,410.27	27,414.97	9,989.00	93.5%
<a href="#">0122052 520507</a>	<a href="#">FIRE-HAZARDOUS W</a>	2,000	0	2,000	2,000.00	.00	.00	100.0%
<a href="#">0122052 530001</a>	<a href="#">PROF.SERV.:MEDIC</a>	50,000	0	50,000	49,906.45	.00	93.55	99.8%
<a href="#">0122052 530204</a>	<a href="#">TRAINING &amp; RESEA</a>	20,000	4,697	24,697	17,475.77	722.02	6,498.79	73.7%
<a href="#">0122052 530303</a>	<a href="#">CONTRACTED</a>	126,700	11,257	137,957	89,999.69	21,807.16	26,150.63	81.0%
<a href="#">0122052 530400</a>	<a href="#">COMMUNICATION</a>	100,000	17,536	117,536	96,332.51	1,256.08	19,947.84	83.0%
TOTAL FIRE CONTRACTUAL		448,700	37,305	486,005	372,124.69	51,200.23	62,679.81	87.1%
0122054 FIRE EXPEND.								
<a href="#">0122054 540200</a>	<a href="#">OFFICE SUPPLIES</a>	6,000	604	6,604	4,192.10	723.65	1,688.63	74.4%

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ACCOUNTS FOR: 220 FIRE SAFETY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0122054 540300 MAINTENANCE SUPP</a>	65,000	8,644	73,644	43,407.33	5,643.14	24,593.23	66.6%
<a href="#">0122054 550100 EDUCATIONAL SUPP</a>	5,000	1,623	6,623	3,942.73	1,506.05	1,173.82	82.3%
<a href="#">0122054 550801 FIREFIGHTING</a>	181,000	103,316	284,316	247,890.93	8,845.90	27,579.34	90.3%
<a href="#">0122054 570300 DUES - SUBSCRIPT</a>	12,000	-3,315	8,685	8,685.00	.00	.00	100.0%
TOTAL FIRE EXPEND.	269,000	110,872	379,872	308,118.09	16,718.74	55,035.02	85.5%
TOTAL FIRE SAFETY	27,302,575	148,177	27,450,752	23,857,959.63	67,918.97	3,524,872.98	87.2%
TOTAL EXPENSES	27,302,575	148,177	27,450,752	23,857,959.63	67,918.97	3,524,872.98	

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ACCOUNTS FOR: 240	INSPECTIONAL SERVICES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0124051 INSPECTIONS PERS SVCS								
<a href="#">0124051 510130</a>	<a href="#">OVERTIME</a>	16,427	10,000	26,427	27,513.49	.00	-1,086.49	104.1%*
<a href="#">0124051 510140</a>	<a href="#">LONGEVITY</a>	10,075	0	10,075	8,350.00	.00	1,725.00	82.9%
<a href="#">0124051 510142</a>	<a href="#">EDUCATION PAY</a>	2,400	0	2,400	2,400.00	.00	.00	100.0%
<a href="#">0124051 510149</a>	<a href="#">UNIFORM</a>	500	0	500	500.00	.00	.00	100.0%
<a href="#">0124051 510193</a>	<a href="#">PREMIUM PAY</a>	3,132	0	3,132	2,604.00	.00	528.00	83.1%
<a href="#">0124051 512071</a>	<a href="#">COMPLIANCE OFFIC</a>	75,319	0	75,319	62,172.10	.00	13,146.90	82.5%
<a href="#">0124051 512093</a>	<a href="#">ADMIN. SECRETARY</a>	57,897	0	57,897	49,579.73	.00	8,317.27	85.6%
<a href="#">0124051 512100</a>	<a href="#">INSPECTOR OF BUI</a>	91,012	0	91,012	77,938.59	.00	13,073.41	85.6%
<a href="#">0124051 512101</a>	<a href="#">ASSISTANT BUILDI</a>	97,909	36,500	134,409	145,237.76	.00	-10,828.76	108.1%*
<a href="#">0124051 512102</a>	<a href="#">LOCAL BUILDING I</a>	321,270	-30,000	291,270	247,205.45	.00	44,064.55	84.9%
<a href="#">0124051 512107</a>	<a href="#">PLAN EXAMINER</a>	69,502	0	69,502	.00	.00	69,501.79	.0%
<a href="#">0124051 512111</a>	<a href="#">ASSISTANT WIRE I</a>	105,684	0	105,684	69,746.35	.00	35,937.94	66.0%
<a href="#">0124051 512116</a>	<a href="#">SECRETARY</a>	56,179	0	56,179	48,109.34	.00	8,069.66	85.6%
<a href="#">0124051 512121</a>	<a href="#">INSP.WEIGHTS &amp; M</a>	79,519	0	79,519	68,396.58	.00	11,122.42	86.0%
<a href="#">0124051 512122</a>	<a href="#">CODE ENFORCEMENT</a>	61,643	0	61,643	52,788.72	.00	8,854.28	85.6%
<a href="#">0124051 512123</a>	<a href="#">PRINCIPAL CLERK</a>	50,513	-1,500	49,013	41,172.28	.00	7,840.72	84.0%
<a href="#">0124051 512129</a>	<a href="#">SR.CLERK TYPIST</a>	48,198	0	48,198	41,274.70	.00	6,923.30	85.6%
<a href="#">0124051 512140</a>	<a href="#">CLERK TYPIST</a>	41,712	0	41,712	35,720.37	.00	5,991.63	85.6%
<a href="#">0124051 512145</a>	<a href="#">ELECT DOC LIAISO</a>	41,834	0	41,834	35,391.16	.00	6,442.84	84.6%
<a href="#">0124051 512146</a>	<a href="#">PLUMBING &amp; GAS F</a>	108,610	0	108,610	92,969.15	.00	15,640.85	85.6%
<a href="#">0124051 512330</a>	<a href="#">CHIEF WIRE INSPE</a>	90,559	0	90,559	77,799.93	.00	12,759.07	85.9%
<a href="#">0124051 512331</a>	<a href="#">CHIEF PLUMBING/G</a>	97,909	0	97,909	84,157.40	.00	13,751.60	86.0%
<a href="#">0124051 512698</a>	<a href="#">BOARD CLERK/ZBA</a>	57,911	0	57,911	30,166.75	.00	27,744.25	52.1%
<a href="#">0124051 512730</a>	<a href="#">DIRECTOR OF INSP</a>	119,689	-15,000	104,689	102,496.05	.00	2,192.95	97.9%
TOTAL INSPECTIONS PERS SVCS		1,705,403	0	1,705,403	1,403,689.90	.00	301,713.18	82.3%
0124052 INSPECTIONS CONTRACTUAL								
<a href="#">0124052 520406</a>	<a href="#">REPAIRS:VEHICLES</a>	6,392	0	6,392	5,864.85	.00	527.15	91.8%
<a href="#">0124052 520500</a>	<a href="#">COMPUTER EQUIP</a>	1,692	0	1,692	.00	.00	1,692.00	.0%
<a href="#">0124052 530000</a>	<a href="#">PROFESSIONAL/TEC</a>	3,008	0	3,008	2,959.99	.00	48.01	98.4%
<a href="#">0124052 530303</a>	<a href="#">CONTRACTED</a>	74,725	7,500	82,225	65,353.13	.00	16,871.87	79.5%
TOTAL INSPECTIONS CONTRACTUAL		85,817	7,500	93,317	74,177.97	.00	19,139.03	79.5%
0124054 INSPECTIONS EXPEND.								
<a href="#">0124054 540200</a>	<a href="#">OFFICE SUPPLIES</a>	9,814	0	9,814	8,133.18	304.36	1,376.46	86.0%

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<a href="#">0124054 570100</a>	<a href="#">TRAVEL IN STATE</a>	10,800	0	10,800	3,439.00	.00	7,361.00	31.8%
<a href="#">0124054 570300</a>	<a href="#">DUES - SUBSCRIPT</a>	6,388	0	6,388	5,898.73	.00	489.27	92.3%
	TOTAL INSPECTIONS EXPEND.	27,002	0	27,002	17,470.91	304.36	9,226.73	65.8%
	TOTAL INSPECTIONAL SERVICES	1,818,222	7,500	1,825,722	1,495,338.78	304.36	330,078.94	81.9%
	TOTAL EXPENSES	1,818,222	7,500	1,825,722	1,495,338.78	304.36	330,078.94	

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ACCOUNTS FOR: 245 ELECTRICAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0124551 ELECTRICAL PERS SVCS							
<u>0124551 512330 CHIEF WIRE INSPE</u>	0	0	0	38.46	.00	-38.46	100.0%*
TOTAL ELECTRICAL PERS SVCS	0	0	0	38.46	.00	-38.46	100.0%
TOTAL ELECTRICAL	0	0	0	38.46	.00	-38.46	100.0%
TOTAL EXPENSES	0	0	0	38.46	.00	-38.46	

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
260 TRAFFIC PARKING ALARM LIGHTING							
0126051 T. P. A. L. PERS SVCS							
<a href="#">0126051 510120 SALARY/WAGE TEMP</a>	19,000	0	19,000	13,211.10	.00	5,788.90	69.5%
<a href="#">0126051 510130 OVERTIME</a>	167,200	0	167,200	145,389.55	.00	21,810.45	87.0%
<a href="#">0126051 510140 LONGEVITY</a>	2,525	0	2,525	2,350.00	.00	175.00	93.1%
<a href="#">0126051 510141 SHIFT DIFFERENTI</a>	22,465	0	22,465	13,716.58	.00	8,748.42	61.1%
<a href="#">0126051 510142 EDUCATION PAY</a>	7,110	0	7,110	6,140.82	.00	969.18	86.4%
<a href="#">0126051 510147 HAZARDOUS DUTY</a>	12,530	0	12,530	10,176.00	.00	2,354.00	81.2%
<a href="#">0126051 510149 UNIFORM</a>	3,000	0	3,000	2,500.00	.00	500.00	83.3%
<a href="#">0126051 510150 HOLIDAY(POLICE F</a>	30,042	0	30,042	11,591.39	.00	18,450.74	38.6%
<a href="#">0126051 510153 TRAVEL ALLOWANCE</a>	4,340	0	4,340	3,600.00	.00	740.00	82.9%
<a href="#">0126051 510189 CLOTHING</a>	6,000	0	6,000	5,500.00	.00	500.00	91.7%
<a href="#">0126051 510193 PREMIUM PAY</a>	1,566	0	1,566	207.00	.00	1,359.00	13.2%
<a href="#">0126051 510196 POLICE DETAILS</a>	20,000	0	20,000	11,342.92	.00	8,657.08	56.7%
<a href="#">0126051 512030 OPERATIONS MANAG</a>	78,935	0	78,935	55,347.99	.00	23,587.01	70.1%
<a href="#">0126051 512069 TRAFFIC ENGINEER</a>	111,502	0	111,502	93,644.21	.00	17,857.79	84.0%
<a href="#">0126051 512070 JR. TRAFFIC ENGI</a>	153,996	0	153,996	117,284.45	.00	36,711.55	76.2%
<a href="#">0126051 512155 ADMIN ASSISTANT</a>	62,564	0	62,564	56,092.37	.00	6,471.63	89.7%
<a href="#">0126051 512246 DIRECTOR</a>	120,380	0	120,380	99,336.33	.00	21,043.44	82.5%
<a href="#">0126051 512306 PARKING CONTROL</a>	273,944	0	273,944	191,670.18	.00	82,273.82	70.0%
<a href="#">0126051 512307 PKG CONTROLLER S</a>	140,067	0	140,067	80,355.18	.00	59,711.82	57.4%
<a href="#">0126051 512316 TRAFFIC MAINTENA</a>	45,318	0	45,318	39,381.31	.00	5,936.69	86.9%
<a href="#">0126051 512325 SUPT. OF FIRE AL</a>	110,908	0	110,908	90,085.58	.00	20,822.42	81.2%
<a href="#">0126051 512328 ELECTRICIAN</a>	356,282	0	356,282	289,108.33	.00	67,173.67	81.1%
<a href="#">0126051 512402 GENERAL FOREMAN</a>	80,973	0	80,973	620.48	.00	80,352.52	.8%
<a href="#">0126051 512443 WKG FORM-LABORER</a>	60,443	0	60,443	49,948.46	.00	10,494.54	82.6%
<a href="#">0126051 512467 SIGN PAINTER</a>	62,197	0	62,197	32,890.23	.00	29,306.77	52.9%
<a href="#">0126051 512988 PARKING RECPT OF</a>	-900,000	0	-900,000	.00	.00	-900,000.00	.0%*
TOTAL T. P. A. L. PERS SVCS	1,053,287	0	1,053,287	1,421,490.46	.00	-368,203.56	135.0%
0126052 T. P. A. L. CONTRACTUAL							
<a href="#">0126052 520009 PARK LIGHTING</a>	55,000	1,452	56,452	41,830.87	3,046.44	11,574.21	79.5%
<a href="#">0126052 520103 STREET LIGHTING</a>	700,000	3,170	703,170	596,367.39	29,279.99	77,522.40	89.0%
<a href="#">0126052 520415 STREET-LONG LINE</a>	60,000	0	60,000	.00	60,000.00	.00	100.0%
<a href="#">0126052 520416 STREET SIGNAGE</a>	35,000	1,750	36,750	36,312.80	435.60	1.55	100.0%
<a href="#">0126052 520428 FIRE ALARM REPAI</a>	31,000	11,931	42,931	34,084.11	2,627.07	6,220.12	85.5%
<a href="#">0126052 520430 TRAFFIC SIGNAL M</a>	187,500	46,620	234,120	187,014.50	21,260.38	25,844.75	89.0%
<a href="#">0126052 520431 SIGNAL &amp; ACCESSI</a>	200,000	64,992	264,992	128,458.00	82,090.00	54,443.80	79.5%

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ACCOUNTS FOR: 260	TRAFFIC PARKING ALARM LIGHTING	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0126052 520432</a>	<a href="#">PARKING TICKET P</a>	50,000	23,034	73,034	36,367.79	.00	36,666.39	49.8%
<a href="#">0126052 520433</a>	<a href="#">DETECTION/INTERC</a>	75,000	30,500	105,500	98,650.00	6,810.00	40.00	100.0%
<a href="#">0126052 520700</a>	<a href="#">RENTALS/LEASES</a>	28,000	500	28,500	26,650.69	408.64	1,440.67	94.9%
<a href="#">0126052 530000</a>	<a href="#">PROFESSIONAL/TEC</a>	15,000	4,106	19,106	14,977.01	2,949.51	1,179.47	93.8%
<a href="#">0126052 530343</a>	<a href="#">PARKING GARGAGE</a>	300,000	0	300,000	164,008.77	42,471.57	93,519.66	68.8%
TOTAL T. P. A. L. CONTRACTUAL		1,736,500	188,054	1,924,554	1,364,721.93	251,379.20	308,453.02	84.0%
0126054 T. P. A. L. EXPENDITURES								
<a href="#">0126054 540200</a>	<a href="#">OFFICE SUPPLIES</a>	5,000	25	5,025	4,152.90	771.50	100.34	98.0%
<a href="#">0126054 540300</a>	<a href="#">MAINTENANCE SUPP</a>	60,500	1,034	61,534	58,733.42	2,797.67	2.49	100.0%
<a href="#">0126054 540303</a>	<a href="#">CROSSWALK PAINTI</a>	90,000	4,371	94,371	50,773.16	34,302.00	9,296.33	90.1%
<a href="#">0126054 540800</a>	<a href="#">VEHICULAR SUPPLI</a>	22,500	570	23,070	20,222.79	2,815.93	31.24	99.9%
<a href="#">0126054 550300</a>	<a href="#">PUB WORKS SUPPLI</a>	40,000	5,055	45,055	42,769.41	2,277.63	8.28	100.0%
TOTAL T. P. A. L. EXPENDITURES		218,000	11,055	229,055	176,651.68	42,964.73	9,438.68	95.9%
0126058 T. P. A. L. CAPITAL								
<a href="#">0126058 580408</a>	<a href="#">BIKE LANE IMPROV</a>	50,000	11,750	61,750	10,009.20	1,740.80	50,000.00	19.0%
TOTAL T. P. A. L. CAPITAL		50,000	11,750	61,750	10,009.20	1,740.80	50,000.00	19.0%
TOTAL TRAFFIC PARKING ALARM LIGHTING		3,057,787	210,859	3,268,646	2,972,873.27	296,084.73	-311.86	100.0%
TOTAL EXPENSES		3,057,787	210,859	3,268,646	2,972,873.27	296,084.73	-311.86	



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ACCOUNTS FOR: 291	EMERGENCY MANAGEMENT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0129151 EMERGENCY MANAGEMENT PERS SVCS								
<a href="#">0129151 510014</a>	DIRECTOR OF EMER	88,434	0	88,434	76,022.48	.00	12,411.52	86.0%
<a href="#">0129151 512030</a>	OPERATIONS MANAG	56,179	0	56,179	48,109.34	.00	8,069.66	85.6%
TOTAL EMERGENCY MANAGEMENT PERS SVCS		144,613	0	144,613	124,131.82	.00	20,481.18	85.8%
0129152 EMERGENCY MANAGEME CONTRACTUAL								
<a href="#">0129152 520400</a>	REPAIRS:MAINTENA	2,000	497	2,497	2,496.69	.00	.00	100.0%
<a href="#">0129152 530400</a>	COMMUNICATION	2,000	558	2,558	2,557.70	.00	.00	100.0%
<a href="#">0129152 530800</a>	OTHER PURCHASED	2,000	62	2,062	2,062.05	.00	.00	100.0%
<a href="#">0129152 530806</a>	EMERGENCY PREP.	25,600	0	25,600	20,289.43	5,310.57	.00	100.0%
TOTAL EMERGENCY MANAGEME CONTRACTUAL		31,600	1,116	32,716	27,405.87	5,310.57	.00	100.0%
0129154 EMERGENCY MANAGEMENT EXPEND.								
<a href="#">0129154 540200</a>	OFFICE SUPPLIES	1,000	0	1,000	1,000.00	.00	.00	100.0%
<a href="#">0129154 540300</a>	MAINTENANCE SUPP	3,000	0	3,000	3,000.00	.00	.00	100.0%
<a href="#">0129154 540800</a>	VEHICULAR SUPPLI	1,500	0	1,500	1,500.00	.00	.00	100.0%
<a href="#">0129154 540900</a>	FOOD SUPPLIES	3,000	0	3,000	3,000.00	.00	.00	100.0%
<a href="#">0129154 570304</a>	CONFERENCES	5,000	0	5,000	1,053.00	2,804.34	1,142.66	77.1%
<a href="#">0129154 570400</a>	INSURANCE PREMIU	466	0	466	466.00	.00	.00	100.0%
TOTAL EMERGENCY MANAGEMENT EXPEND.		13,966	0	13,966	10,019.00	2,804.34	1,142.66	91.8%
TOTAL EMERGENCY MANAGEMENT		190,179	1,116	191,295	161,556.69	8,114.91	21,623.84	88.7%
TOTAL EXPENSES		190,179	1,116	191,295	161,556.69	8,114.91	21,623.84	

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ACCOUNTS FOR: 292 ANIMAL CONTROL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0129251 ANIMAL PERS SVCS							
<a href="#">0129251 510130 OVERTIME</a>	2,120	0	2,120	2,559.15	.00	-439.15	120.7%*
<a href="#">0129251 510140 LONGEVITY</a>	1,700	0	1,700	1,700.00	.00	.00	100.0%
<a href="#">0129251 510141 SHIFT DIFF</a>	517	0	517	296.00	.00	221.08	57.2%
<a href="#">0129251 510149 UNIFORM</a>	1,000	0	1,000	1,000.00	.00	.00	100.0%
<a href="#">0129251 512309 ANIMAL CONTROL O</a>	66,674	0	66,674	56,547.38	.00	10,126.62	84.8%
<a href="#">0129251 512310 ASST. ANIMAL CON</a>	49,643	0	49,643	42,103.10	.00	7,539.90	84.8%
TOTAL ANIMAL PERS SVCS	121,654	0	121,654	104,205.63	.00	17,448.45	85.7%
0129252 ANIMAL CONTRACTUAL							
<a href="#">0129252 520400 REPAIRS:MAINTENA</a>	1,600	374	1,974	1,008.22	965.78	.00	100.0%
<a href="#">0129252 530000 PROFESSIONAL/TEC</a>	1,500	0	1,500	202.80	97.20	1,200.00	20.0%
TOTAL ANIMAL CONTRACTUAL	3,100	374	3,474	1,211.02	1,062.98	1,200.00	65.5%
0129254 ANIMAL EXPEND.							
<a href="#">0129254 540200 OFFICE SUPPLIES</a>	1,000	0	1,000	6.40	27.22	966.38	3.4%
<a href="#">0129254 540300 MAINTENANCE SUPP</a>	4,000	0	4,000	1,336.50	180.00	2,483.50	37.9%
TOTAL ANIMAL EXPEND.	5,000	0	5,000	1,342.90	207.22	3,449.88	31.0%
TOTAL ANIMAL CONTROL	129,754	374	130,128	106,759.55	1,270.20	22,098.33	83.0%
TOTAL EXPENSES	129,754	374	130,128	106,759.55	1,270.20	22,098.33	

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ACCOUNTS FOR: 300 EDUCATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
01300 EDUCATION							
<u>01300 590700 EDUCATION</u>	114,290,181	680,000	114,970,181	114,970,181.00	.00	.00	100.0%
TOTAL EDUCATION	114,290,181	680,000	114,970,181	114,970,181.00	.00	.00	100.0%
TOTAL EDUCATION	114,290,181	680,000	114,970,181	114,970,181.00	.00	.00	100.0%
TOTAL EXPENSES	114,290,181	680,000	114,970,181	114,970,181.00	.00	.00	

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ACCOUNTS FOR: 411 ENGINEER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0141151 ENGINEER PERS SVCS							
<a href="#">0141151 510120 SALARY/WAGE TEMP</a>	2,810	-360	2,450	736.00	.00	1,714.00	30.0%
<a href="#">0141151 510130 OVERTIME</a>	55,000	-3,500	51,500	46,677.13	.00	4,822.87	90.6%
<a href="#">0141151 510140 LONGEVITY</a>	2,575	500	3,075	3,075.00	.00	.00	100.0%
<a href="#">0141151 510142 EDUCATION PAY</a>	3,000	0	3,000	3,000.00	.00	.00	100.0%
<a href="#">0141151 510319 PROJECT MANAGER</a>	16,865	0	16,865	14,252.07	.00	2,612.93	84.5%
<a href="#">0141151 510320 GIS ADMINISTRATO</a>	17,064	0	17,064	14,330.94	.00	2,733.06	84.0%
<a href="#">0141151 510910 TUITION REIMBURS</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
<a href="#">0141151 512034 STUDENT INTERN</a>	5,000	3,360	8,360	6,608.00	.00	1,752.00	79.0%
<a href="#">0141151 512093 ADMIN. SECRETARY</a>	65,009	0	65,009	54,581.66	.00	10,427.34	84.0%
<a href="#">0141151 512112 CITY ENGINEER</a>	30,000	0	30,000	25,680.39	.00	4,319.61	85.6%
<a href="#">0141151 512113 ENGINEER IN TRAI</a>	60,344	0	60,344	55,616.69	.00	4,727.31	92.2%
<a href="#">0141151 512177 DRAFTSPERSON</a>	85,424	0	85,424	71,467.32	.00	13,956.68	83.7%
<a href="#">0141151 512459 JR.CIVIL ENGINEE</a>	237,070	0	237,070	194,215.87	.00	42,854.13	81.9%
<a href="#">0141151 512461 SR.CIVIL ENGINEE</a>	252,022	0	252,022	210,848.85	.00	41,173.15	83.7%
TOTAL ENGINEER PERS SVCS	833,183	0	833,183	701,089.92	.00	132,093.08	84.1%
0141152 ENGINEER CONTRACTUAL							
<a href="#">0141152 520400 REPAIRS/MAINTENA</a>	4,200	0	4,200	2,422.21	118.33	1,659.46	60.5%
<a href="#">0141152 530000 PROFESSIONAL/TEC</a>	20,000	0	20,000	15,375.08	4,317.40	307.52	98.5%
<a href="#">0141152 530303 CONTRACTED</a>	40,000	100,600	140,600	17,482.99	119,344.76	3,771.78	97.3%
<a href="#">0141152 530400 COMMUNICATION</a>	750	0	750	.00	250.00	500.00	33.3%
<a href="#">0141152 530800 OTHER PURCHASED</a>	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL ENGINEER CONTRACTUAL	65,950	100,600	166,550	35,280.28	124,030.49	7,238.76	95.7%
0141154 ENGINEER EXPEND.							
<a href="#">0141154 540200 OFFICE SUPPLIES</a>	2,500	0	2,500	1,687.16	793.88	18.96	99.2%
<a href="#">0141154 540800 VEHICULAR SUPPLI</a>	1,500	0	1,500	987.81	512.19	.00	100.0%
TOTAL ENGINEER EXPEND.	4,000	0	4,000	2,674.97	1,306.07	18.96	99.5%
TOTAL ENGINEER	903,133	100,600	1,003,733	739,045.17	125,336.56	139,350.80	86.1%
TOTAL EXPENSES	903,133	100,600	1,003,733	739,045.17	125,336.56	139,350.80	

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ACCOUNTS FOR: 421 PUBLIC WORKS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0142151 ADMIN PERS SVCS							
<a href="#">0142151 510120 SALARY/WAGE TEMP</a>	15,000	0	15,000	6,831.54	.00	8,168.46	45.5%
<a href="#">0142151 510130 OVERTIME</a>	190,000	200,000	390,000	249,830.16	.00	140,169.84	64.1%
<a href="#">0142151 510140 LONGEVITY</a>	1,313	0	1,313	562.50	.00	750.50	42.8%
<a href="#">0142151 510141 SHIFT DIFFERENTI</a>	78,553	0	78,553	39,198.77	.00	39,354.23	49.9%
<a href="#">0142151 510142 EDUCATION PAY</a>	600	0	600	.00	.00	600.00	.0%
<a href="#">0142151 510149 UNIFORM</a>	6,000	0	6,000	4,000.00	.00	2,000.00	66.7%
<a href="#">0142151 510153 TRAVEL ALLOWANCE</a>	1,080	0	1,080	900.00	.00	180.00	83.3%
<a href="#">0142151 510155 1139 PENSION FUN</a>	143,329	0	143,329	143,329.00	.00	.00	100.0%
<a href="#">0142151 510188 MEALS ALLOWANCE</a>	5,000	0	5,000	.00	.00	5,000.00	.0%
<a href="#">0142151 510189 CLOTHING</a>	51,000	-15,000	36,000	33,000.00	.00	3,000.00	91.7%
<a href="#">0142151 510192 TOOL ALLOWANCE</a>	2,652	0	2,652	1,110.00	.00	1,542.00	41.9%
<a href="#">0142151 510193 PREMIUM PAY</a>	1,762	0	1,762	996.00	.00	766.00	56.5%
<a href="#">0142151 510194 LICENSE ALLOWANC</a>	520	0	520	.00	.00	520.00	.0%
<a href="#">0142151 510195 PAYMENT-OUT-OF-G</a>	20,683	0	20,683	11,741.82	.00	8,941.18	56.8%
<a href="#">0142151 510196 POLICE DETAILS</a>	10,084	20,000	30,084	22,469.03	.00	7,614.97	74.7%
<a href="#">0142151 510319 PROJECT MANAGER</a>	16,865	0	16,865	14,251.88	.00	2,613.12	84.5%
<a href="#">0142151 510320 GIS ADMINISTRATO</a>	17,064	0	17,064	14,331.11	.00	2,732.89	84.0%
<a href="#">0142151 510322 GIS TECHNICIAN</a>	12,500	0	12,500	9,903.20	.00	2,596.80	79.2%
<a href="#">0142151 512016 PUBLIC WORKS COM</a>	127,448	0	127,448	106,624.47	.00	20,823.22	83.7%
<a href="#">0142151 512030 OPERATIONS MANAG</a>	23,228	0	23,228	19,506.97	.00	3,721.03	84.0%
<a href="#">0142151 512031 PROGRAM MANAGER</a>	92,909	0	92,909	78,029.14	.00	14,879.86	84.0%
<a href="#">0142151 512075 PRINTER/BANK MES</a>	42,818	0	42,818	34,490.30	.00	8,327.70	80.6%
<a href="#">0142151 512096 ADMIN SECRETARY</a>	65,250	0	65,250	54,590.00	.00	10,660.00	83.7%
<a href="#">0142151 512112 CITY ENGINEER</a>	30,000	0	30,000	25,680.25	.00	4,319.75	85.6%
<a href="#">0142151 512129 SR.CLERK TYPIST</a>	15,152	-15,000	152	.00	.00	152.00	.0%
<a href="#">0142151 512402 GENERAL FOREMAN</a>	80,973	0	80,973	67,743.83	.00	13,229.17	83.7%
<a href="#">0142151 512403 SUPERINTENDENT</a>	31,518	0	31,518	26,470.15	.00	5,048.17	84.0%
<a href="#">0142151 512405 GEN FOREMAN-M.E.</a>	80,973	0	80,973	67,743.82	.00	13,229.18	83.7%
<a href="#">0142151 512410 MASON</a>	58,010	0	58,010	48,532.32	.00	9,477.68	83.7%
<a href="#">0142151 512413 LABORER, MEO</a>	333,552	0	333,552	273,174.82	.00	60,377.18	81.9%
<a href="#">0142151 512415 LAB,HVY MEO I</a>	258,064	-30,000	228,064	165,239.53	.00	62,824.47	72.5%
<a href="#">0142151 512422 SPECIAL MEO,LABO</a>	515,040	-100,000	415,040	276,058.13	.00	138,981.87	66.5%
<a href="#">0142151 512437 WKG.FOREMAN,SP.M</a>	242,540	0	242,540	178,916.96	.00	63,623.04	73.8%
<a href="#">0142151 512443 WKG FORM-LABORER</a>	60,676	0	60,676	5,928.48	.00	54,747.52	9.8%
<a href="#">0142151 512447 CARPENTER</a>	58,010	0	58,010	46,720.84	.00	11,289.16	80.5%
<a href="#">0142151 512451 FOREMAN</a>	223,212	-20,000	203,212	148,574.14	.00	54,637.86	73.1%
<a href="#">0142151 512452 FOREMAN, MOTOR E</a>	74,404	0	74,404	54,614.03	.00	19,789.97	73.4%
<a href="#">0142151 512465 M.E.REPAIR II</a>	193,485	0	193,485	159,951.65	.00	33,533.35	82.7%
<a href="#">0142151 512473 LABORER/MEO/MASO</a>	58,010	0	58,010	48,532.32	.00	9,477.68	83.7%
<a href="#">0142151 512478 MASON, HVY MEO</a>	173,632	-40,000	133,632	55,185.00	.00	78,447.00	41.3%

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ACCOUNTS FOR: 421 PUBLIC WORKS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>0142151 512491 HVY MEO/HIGH PRE</u>	64,495	0	64,495	52,035.33	.00	12,459.67	80.7%
<u>0142151 512600 LABORER, GARDENE</u>	220,999	0	220,999	177,974.22	.00	43,024.78	80.5%
TOTAL ADMIN PERS SVCS	3,698,403	0	3,698,403	2,724,771.71	.00	973,631.30	73.7%
<u>0142152 ADMIN CONTRACTUAL</u>							
<u>0142152 520414 POT HOLE REPAIR</u>	30,000	5,850	35,850	32,575.00	3,275.00	.00	100.0%
<u>0142152 530000 PROFESSIONAL/TEC</u>	3,500	0	3,500	2,978.94	.00	521.06	85.1%
<u>0142152 530303 CONTRACTED</u>	395,500	39,804	435,304	179,625.60	115,560.54	140,117.84	67.8%
<u>0142152 530306 LICENSE FOR SOFT</u>	10,000	0	10,000	.00	.00	10,000.00	.0%
<u>0142152 530321 TUB GRINDER/RECY</u>	25,000	6,320	31,320	6,320.00	5,000.00	20,000.00	36.1%
<u>0142152 530400 COMMUNICATION</u>	3,900	0	3,900	738.20	.00	3,161.80	18.9%
TOTAL ADMIN CONTRACTUAL	467,900	51,974	519,874	222,237.74	123,835.54	173,800.70	66.6%
<u>0142154 ADMIN EXPEND.</u>							
<u>0142154 540000 SUPPLIES</u>	6,600	0	6,600	1,367.96	20.64	5,211.40	21.0%
<u>0142154 540100 TRANSP.SUPPLIES</u>	615,000	47,895	662,895	335,068.40	181,808.65	146,018.31	78.0%
<u>0142154 540200 OFFICE SUPPLIES</u>	2,400	252	2,652	2,646.09	.00	5.45	99.8%
<u>0142154 540300 MAINTENANCE SUPP</u>	60,500	0	60,500	26,075.00	.00	34,425.00	43.1%
<u>0142154 540301 CROSSWALK IMPROV</u>	23,000	0	23,000	.00	.00	23,000.00	.0%
<u>0142154 540302 STREET SWEEPING</u>	64,000	538	64,538	53,223.16	11,314.86	.00	100.0%
<u>0142154 540800 VEHICULAR SUPPLI</u>	100,000	309	100,309	70,660.38	29,386.73	262.13	99.7%
<u>0142154 550000 SUPPLY:HEALTH/ME</u>	3,000	0	3,000	2,266.63	733.37	.00	100.0%
<u>0142154 550300 PUB WORKS SUPPLI</u>	189,000	1,139	190,139	117,283.39	57,113.40	15,741.75	91.7%
<u>0142154 570100 TRAVEL IN STATE</u>	1,080	0	1,080	.00	.00	1,080.00	.0%
<u>0142154 570300 DUES - SUBSCRIPT</u>	1,500	0	1,500	1,500.00	.00	.00	100.0%
TOTAL ADMIN EXPEND.	1,066,080	50,133	1,116,213	610,091.01	280,377.65	225,744.04	79.8%
TOTAL PUBLIC WORKS	5,232,383	102,107	5,334,490	3,557,100.46	404,213.19	1,373,176.04	74.3%
TOTAL EXPENSES	5,232,383	102,107	5,334,490	3,557,100.46	404,213.19	1,373,176.04	

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ACCOUNTS FOR: 423	SNOW AND ICE REMOVAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0142351 SNOW/ICE PERS SVCS								
<a href="#">0142351</a>	<a href="#">510130</a> OVERTIME	313,500	0	313,500	383,597.53	.00	-70,097.53	122.4%*
<a href="#">0142351</a>	<a href="#">510188</a> MEALS ALLOWANCE	10,000	0	10,000	5,210.00	.00	4,790.00	52.1%
<a href="#">0142351</a>	<a href="#">510195</a> PAYMENT-OUT-OF-G	15,000	0	15,000	.00	.00	15,000.00	.0%
<a href="#">0142351</a>	<a href="#">510196</a> POLICE DETAILS	15,000	0	15,000	73,454.83	.00	-58,454.83	489.7%*
TOTAL SNOW/ICE PERS SVCS		353,500	0	353,500	462,262.36	.00	-108,762.36	130.8%
0142352 SNOW/ICE CONTRACTUAL								
<a href="#">0142352</a>	<a href="#">520400</a> REPAIRS:MAINTENA	190,000	0	190,000	61,500.22	40,480.19	88,019.59	53.7%
<a href="#">0142352</a>	<a href="#">530303</a> CONTRACTED	1,990,000	0	1,990,000	2,679,966.15	268,623.93	-958,590.08	148.2%*
<a href="#">0142352</a>	<a href="#">539030</a> POLICE SERVICES	5,000	0	5,000	.00	.00	5,000.00	.0%
TOTAL SNOW/ICE CONTRACTUAL		2,185,000	0	2,185,000	2,741,466.37	309,104.12	-865,570.49	139.6%
0142354 SNOW/ICE EXPEND.								
<a href="#">0142354</a>	<a href="#">540000</a> SUPPLIES	10,000	0	10,000	.00	.00	10,000.00	.0%
<a href="#">0142354</a>	<a href="#">540100</a> TRANSP.SUPPLIES	50,000	0	50,000	50,000.00	.00	.00	100.0%
TOTAL SNOW/ICE EXPEND.		60,000	0	60,000	50,000.00	.00	10,000.00	83.3%
0142358 SNOW/ICE CAPITAL								
<a href="#">0142358</a>	<a href="#">580500</a> ACQ.:EQUIPMENT	125,000	0	125,000	123,888.65	1,111.35	.00	100.0%
TOTAL SNOW/ICE CAPITAL		125,000	0	125,000	123,888.65	1,111.35	.00	100.0%
TOTAL SNOW AND ICE REMOVAL		2,723,500	0	2,723,500	3,377,617.38	310,215.47	-964,332.85	135.4%
TOTAL EXPENSES		2,723,500	0	2,723,500	3,377,617.38	310,215.47	-964,332.85	

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ACCOUNTS FOR: 433	COLLECTION & DISPOSAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0143352 COLLECT/DISP CONTRACTUAL								
<a href="#">0143352</a>	<a href="#">530310</a>	<a href="#">SOLID WASTE DISP</a>	2,643,150	279,419	2,922,569	2,127,305.19	795,263.51	.00 100.0%
<a href="#">0143352</a>	<a href="#">530311</a>	<a href="#">COLLECTION SOLID</a>	4,772,147	366,256	5,138,403	3,938,288.25	1,200,115.00	.00 100.0%
<a href="#">0143352</a>	<a href="#">530314</a>	<a href="#">30 YARD CONTAINERS</a>	10,000	0	10,000	6,829.97	2,617.18	552.85 94.5%
<a href="#">0143352</a>	<a href="#">530316</a>	<a href="#">ELECTRONIC DISPO</a>	70,000	10,719	80,719	29,877.19	17,341.72	33,500.00 58.5%
<a href="#">0143352</a>	<a href="#">530317</a>	<a href="#">HOUSEHOLD HAZ MA</a>	75,000	44,836	119,836	37,151.18	36,684.89	46,000.00 61.6%
<a href="#">0143352</a>	<a href="#">530318</a>	<a href="#">RECYCLE BINS</a>	15,000	3,450	18,450	3,450.00	1,125.00	13,875.00 24.8%
<a href="#">0143352</a>	<a href="#">530320</a>	<a href="#">PROMO/ADVERTISING</a>	45,000	423	45,423	22,380.29	13,563.24	9,479.45 79.1%
<a href="#">0143352</a>	<a href="#">530326</a>	<a href="#">RECYCLABLE MATER</a>	710,000	102,743	812,743	227,135.17	93,607.62	492,000.00 39.5%
<a href="#">0143352</a>	<a href="#">530327</a>	<a href="#">STREET SWEEPINGS</a>	10,000	0	10,000	4,314.56	5,685.44	.00 100.0%
TOTAL COLLECT/DISP CONTRACTUAL			8,350,297	807,846	9,158,143	6,396,731.80	2,166,003.60	595,407.30 93.5%
TOTAL COLLECTION & DISPOSAL			8,350,297	807,846	9,158,143	6,396,731.80	2,166,003.60	595,407.30 93.5%
TOTAL EXPENSES			8,350,297	807,846	9,158,143	6,396,731.80	2,166,003.60	595,407.30



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ACCOUNTS FOR: 450	DRAIN DEPARTMENT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0145051 WATER DISTR PERS SVCS								
0145051	510117	HEAD CLERK	0	12,003	10,041.22	.00	1,961.78	83.7%
0145051	510120	SALARY/WAGE TEMP	0	13,237	4,846.00	.00	8,391.00	36.6%
0145051	510130	OVERTIME	0	94,574	85,668.67	.00	8,905.33	90.6%
0145051	510140	LONGEVITY	0	1,200	272.50	.00	927.50	22.7%
0145051	510141	SHIFT DIFF	0	7,206	7,187.25	.00	18.75	99.7%
0145051	510142	EDUCATION PAY	0	150	.00	.00	150.00	.0%
0145051	510147	HAZARDOUS DUTY	0	1,000	.00	.00	1,000.00	.0%
0145051	510153	TRAVEL ALLOWANCE	0	2,000	.00	.00	2,000.00	.0%
0145051	510155	1139 PENSION FUN	0	33,273	29,531.52	.00	3,741.48	88.8%
0145051	510188	MEALS ALLOWANCE	0	5,000	430.00	.00	4,570.00	8.6%
0145051	510189	CLOTHING	4,120	14,120	14,120.00	.00	.00	100.0%
0145051	510193	PREMIUM PAY	0	196	169.00	.00	27.00	86.2%
0145051	510195	PAYMENT-OUT-OF-G	0	5,171	3,416.74	.00	1,754.26	66.1%
0145051	510196	POLICE DETAILS	0	10,348	5,266.08	.00	5,081.92	50.9%
0145051	510319	PROJECT MANAGER	0	16,865	14,252.07	.00	2,612.93	84.5%
0145051	510320	GIS ADMINISTRATO	0	17,064	14,331.11	.00	2,732.89	84.0%
0145051	510322	GIS TECHNICIAN	0	12,500	9,904.00	.00	2,596.00	79.2%
0145051	512030	OPERATIONS MANAG	0	23,228	19,507.39	.00	3,720.61	84.0%
0145051	512082	HEAD PUMPING STA	0	14,575	12,193.11	.00	2,381.89	83.7%
0145051	512112	CITY ENGINEER	0	30,000	25,680.25	.00	4,319.75	85.6%
0145051	512402	GENERAL FOREMAN	0	53,442	43,613.50	.00	9,828.50	81.6%
0145051	512403	SUPERINTENDENT	0	31,518	26,470.32	.00	5,048.00	84.0%
0145051	512409	LABORER	0	19,216	15,166.47	.00	4,049.53	78.9%
0145051	512413	LABORER, MEO	0	28,589	23,010.07	.00	5,578.93	80.5%
0145051	512415	LAB,HVY MEO I	0	40,522	26,468.36	.00	14,053.64	65.3%
0145051	512418	VIDEO TECHNICIAN	0	10,158	.00	.00	10,158.00	.0%
0145051	512419	PIPELAYER, BRACE	0	8,872	7,422.54	.00	1,449.46	83.7%
0145051	512422	SPECIAL MEO LABO	0	134,124	111,591.96	.00	22,532.04	83.2%
0145051	512425	W/S MAINT.CRAFTS	0	41,290	31,059.78	.00	10,230.22	75.2%
0145051	512428	W/S MAINT.MAN	0	9,709	8,122.99	.00	1,586.01	83.7%
0145051	512437	WKG.FOREMAN,SP.M	0	12,136	10,152.68	.00	1,983.32	83.7%
0145051	512440	W.F.W/S MAINT.CR	0	35,672	17,303.98	.00	18,368.02	48.5%
0145051	512442	W.F.-W/S MAINT.M	0	11,818	3,590.90	.00	8,227.10	30.4%
0145051	512448	DISPATCHER	0	33,585	27,247.00	.00	6,338.00	81.1%
0145051	512449	PUMPING STATION	0	20,023	16,751.46	.00	3,271.54	83.7%
0145051	512450	PUMPING STATION	0	16,857	14,102.32	.00	2,754.68	83.7%
0145051	512451	FOREMAN	0	24,554	16,566.39	.00	7,987.61	67.5%
0145051	512792	WKG. FOREMAN-TOO	-4,120	8,157	1,915.50	.00	6,241.50	23.5%
TOTAL WATER DISTR PERS SVCS		853,952	0	853,952	657,373.13	.00	196,579.19	77.0%

0145052 WATER DISTR CONTRACTUAL

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ACCOUNTS FOR: 450	DRAIN DEPARTMENT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0145052 520100</a>	ENERGY	38,500	0	38,500	38,500.00	.00	.00	100.0%
<a href="#">0145052 520401</a>	REPAIRS:OTHER	3,750	0	3,750	842.01	2,907.99	.00	100.0%
<a href="#">0145052 520403</a>	REPAIRS/PUMP STA	35,000	0	35,000	25,000.00	10,000.00	.00	100.0%
<a href="#">0145052 520409</a>	REPAIRS:CATCH BA	48,500	38,500	87,000	38,500.00	.00	48,500.00	44.3%
<a href="#">0145052 520411</a>	REPAIRS:TIDE GAT	75,000	46,000	121,000	73,176.26	9,664.00	38,159.74	68.5%
<a href="#">0145052 520412</a>	CATCH BASIN CLEA	135,000	55,000	190,000	71,904.00	78,096.00	40,000.00	78.9%
<a href="#">0145052 520413</a>	DISPOSAL CATCH B	35,000	4,406	39,406	38,015.81	1,390.25	.00	100.0%
<a href="#">0145052 520421</a>	MS4 COMPLIANCE	120,000	2,150	122,150	77,757.20	41,552.50	2,840.30	97.7%
<a href="#">0145052 520422</a>	STREET SWEEPING	20,000	0	20,000	.00	.00	20,000.00	.0%
<a href="#">0145052 520700</a>	RENTALS/LEASES	15,000	573	15,573	573.48	.00	15,000.00	3.7%
<a href="#">0145052 530000</a>	PROFESSIONAL/TEC	105,000	10,488	115,488	86,432.70	24,431.60	4,623.54	96.0%
<a href="#">0145052 530003</a>	INFRASTRUCTURE/T	5,000	0	5,000	5,000.00	.00	.00	100.0%
<a href="#">0145052 530202</a>	SAFETY TRAINING	10,000	4,355	14,355	5,704.76	.00	8,650.50	39.7%
<a href="#">0145052 530303</a>	CONTRACTED	90,000	1,350,357	1,440,357	1,403,813.34	29,325.20	7,218.55	99.5%
<a href="#">0145052 530400</a>	COMMUNICATION	2,500	0	2,500	.00	.00	2,500.00	.0%
<a href="#">0145052 530805</a>	MOSQUITO CONTROL	20,000	24,605	44,605	43,818.59	.00	786.21	98.2%
TOTAL WATER DISTR CONTRACTUAL		758,250	1,536,435	2,294,685	1,909,038.15	197,367.54	188,278.84	91.8%
0145054 WATER DISTR EXPEND.								
<a href="#">0145054 540200</a>	OFFICE SUPPLIES	2,000	0	2,000	24.55	1,975.45	.00	100.0%
<a href="#">0145054 540800</a>	VEHICULAR SUPPLI	5,000	0	5,000	1,336.25	3,663.75	.00	100.0%
<a href="#">0145054 550000</a>	SUPPLY:HEALTH/ME	1,000	0	1,000	.00	1,000.00	.00	100.0%
<a href="#">0145054 550300</a>	PUB WORKS SUPPLI	35,000	1,684	36,684	28,036.62	8,647.86	.00	100.0%
<a href="#">0145054 570100</a>	TRAVEL IN STATE	500	0	500	.00	.00	500.00	.0%
<a href="#">0145054 570200</a>	TRAVEL OUT OF ST	500	0	500	.00	.00	500.00	.0%
<a href="#">0145054 570300</a>	DUES - SUBSCRIPT	500	0	500	.00	.00	500.00	.0%
<a href="#">0145054 570400</a>	INSURANCE PREMIU	1,500	0	1,500	.00	.00	1,500.00	.0%
TOTAL WATER DISTR EXPEND.		46,000	1,684	47,684	29,397.42	15,287.06	3,000.00	93.7%
TOTAL DRAIN DEPARTMENT		1,658,202	1,538,119	3,196,321	2,595,808.70	212,654.60	387,858.03	87.9%
TOTAL EXPENSES		1,658,202	1,538,119	3,196,321	2,595,808.70	212,654.60	387,858.03	

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ACCOUNTS FOR: 491 CEMETERY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0149151 CEMETERY PERS SVCS							
<a href="#">0149151 510130 OVERTIME</a>	115,699	0	115,699	123,532.53	.00	-7,833.53	106.8%*
<a href="#">0149151 510140 LONGEVITY</a>	700	0	700	1,000.00	.00	-300.00	142.9%*
<a href="#">0149151 510189 CLOTHING</a>	6,000	4,000	10,000	10,000.00	.00	.00	100.0%
<a href="#">0149151 510192 TOOL ALLOWANCE</a>	362	0	362	300.00	.00	62.00	82.9%
<a href="#">0149151 512072 SUMMER HELP</a>	9,336	15,000	24,336	21,720.00	.00	2,616.00	89.3%
<a href="#">0149151 512118 HEAD CLERK</a>	60,011	0	60,011	50,206.69	.00	9,804.31	83.7%
<a href="#">0149151 512169 SPECIAL HEAVY ME</a>	56,440	-50,000	6,440	432.49	.00	6,007.51	6.7%
<a href="#">0149151 512404 GEN.FOREMAN-TIME</a>	80,973	0	80,973	67,743.83	.00	13,229.17	83.7%
<a href="#">0149151 512410 MASON</a>	55,733	0	55,733	36,295.68	.00	19,437.32	65.1%
<a href="#">0149151 512416 LAB,HVY MEO II</a>	0	50,000	50,000	43,590.95	.00	6,409.05	87.2%
<a href="#">0149151 512438 WKG.FOREMAN-HVY.</a>	56,440	0	56,440	40,091.78	.00	16,348.22	71.0%
<a href="#">0149151 512451 FOREMAN</a>	148,808	0	148,808	125,417.28	.00	23,390.72	84.3%
<a href="#">0149151 512465 M.E.REPAIR II</a>	64,495	0	64,495	53,958.16	.00	10,536.84	83.7%
<a href="#">0149151 512600 LABORER, GARDENE</a>	0	31,000	31,000	33,810.32	.00	-2,810.32	109.1%*
<a href="#">0149151 512601 CEMETERY MAINT.M</a>	278,285	0	278,285	170,833.54	.00	107,451.46	61.4%
<a href="#">0149151 512706 LAB/SPRAYER OPER</a>	50,780	-50,000	780	.00	.00	780.02	.0%
TOTAL CEMETERY PERS SVCS	984,062	0	984,062	778,933.25	.00	205,128.77	79.2%
0149152 CEMETERY CONTRACTUAL							
<a href="#">0149152 520400 REPAIRS:MAINTENA</a>	17,500	58	17,558	10,083.44	2,265.18	5,209.29	70.3%
TOTAL CEMETERY CONTRACTUAL	17,500	58	17,558	10,083.44	2,265.18	5,209.29	70.3%
0149154 CEMETERY EXPEND.							
<a href="#">0149154 540200 OFFICE SUPPLIES</a>	1,200	22	1,222	447.95	473.95	300.00	75.4%
<a href="#">0149154 540800 VEHICULAR SUPPLI</a>	15,000	156	15,156	6,644.22	3,515.28	4,996.48	67.0%
<a href="#">0149154 570300 DUES - SUBSCRIPT</a>	120	0	120	.00	.00	120.00	.0%
TOTAL CEMETERY EXPEND.	16,320	178	16,498	7,092.17	3,989.23	5,416.48	67.2%
TOTAL CEMETERY	1,017,882	236	1,018,118	796,108.86	6,254.41	215,754.54	78.8%
TOTAL EXPENSES	1,017,882	236	1,018,118	796,108.86	6,254.41	215,754.54	

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ACCOUNTS FOR: 510	HEALTH INSPECTION SVCS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0151051 HEALTH INSP PERS SVCS								
<a href="#">0151051 510130</a>	<a href="#">OVERTIME</a>	1,000	0	1,000	1,509.74	.00	-509.74	151.0%*
<a href="#">0151051 510140</a>	<a href="#">LONGEVITY</a>	2,850	0	2,850	2,850.00	.00	.00	100.0%
<a href="#">0151051 510142</a>	<a href="#">EDUCATION INCENT</a>	2,900	0	2,900	2,900.00	.00	.00	100.0%
<a href="#">0151051 510149</a>	<a href="#">UNIFORM</a>	1,500	0	1,500	1,500.00	.00	.00	100.0%
<a href="#">0151051 510153</a>	<a href="#">TRAVEL ALLOWANCE</a>	16,260	0	16,260	14,300.00	.00	1,960.00	87.9%
<a href="#">0151051 512017</a>	<a href="#">COMM. OF PUBLIC</a>	105,283	0	105,283	90,158.37	.00	15,124.25	85.6%
<a href="#">0151051 512093</a>	<a href="#">ADMIN. SECRETARY</a>	73,165	0	73,165	71,629.85	.00	1,535.15	97.9%
<a href="#">0151051 512123</a>	<a href="#">PRINCIPAL CLERK</a>	48,079	0	48,079	40,982.55	.00	7,096.45	85.2%
<a href="#">0151051 512607</a>	<a href="#">NURSE</a>	101,731	0	101,731	92,878.80	.00	8,852.20	91.3%
<a href="#">0151051 512608</a>	<a href="#">FOOD INSPECTOR</a>	144,553	0	144,553	123,788.96	.00	20,764.04	85.6%
<a href="#">0151051 512609</a>	<a href="#">NURSE COORDINATO</a>	68,903	0	68,903	59,003.39	.00	9,899.61	85.6%
<a href="#">0151051 512612</a>	<a href="#">HEALTH INSPECTOR</a>	61,279	0	61,279	48,929.96	.00	12,349.04	79.8%
<a href="#">0151051 512616</a>	<a href="#">SANITARIAN</a>	158,775	0	158,775	122,182.72	.00	36,592.28	77.0%
<a href="#">0151051 512790</a>	<a href="#">OUTREACH/TRANSLA</a>	30,436	0	30,436	28,227.17	.00	2,208.83	92.7%
<a href="#">0151051 512887</a>	<a href="#">CHIEF SANITARIAN</a>	91,012	0	91,012	77,938.59	.00	13,073.41	85.6%
TOTAL HEALTH INSP PERS SVCS		907,726	0	907,726	778,780.10	.00	128,945.52	85.8%
0151052 HEALTH INSP CONTRACTUAL								
<a href="#">0151052 520008</a>	<a href="#">PUMP-OUT BOAT:EN</a>	8,000	0	8,000	.00	.00	8,000.00	.0%
<a href="#">0151052 530000</a>	<a href="#">PROFESSIONAL/TEC</a>	30,000	393	30,393	12,963.33	11,095.11	6,334.22	79.2%
<a href="#">0151052 530803</a>	<a href="#">ANIMAL/PEST CONT</a>	300,000	15,550	315,550	175,210.00	31,465.00	108,875.00	65.5%
TOTAL HEALTH INSP CONTRACTUAL		338,000	15,943	353,943	188,173.33	42,560.11	123,209.22	65.2%
0151054 HEALTH INSP EXPEND.								
<a href="#">0151054 540200</a>	<a href="#">OFFICE SUPPLIES</a>	1,100	0	1,100	712.66	223.59	163.75	85.1%
<a href="#">0151054 550000</a>	<a href="#">SUPPLY:HEALTH/ME</a>	10,000	0	10,000	5,672.69	1,517.51	2,809.80	71.9%
<a href="#">0151054 550100</a>	<a href="#">EDUCATIONAL SUPP</a>	6,000	476	6,476	5,135.89	.00	1,340.58	79.3%
<a href="#">0151054 570300</a>	<a href="#">DUES - SUBSCRIPT</a>	3,000	0	3,000	595.00	.00	2,405.00	19.8%
<a href="#">0151054 570400</a>	<a href="#">INSURANCE PREMIU</a>	300	0	300	.00	.00	300.00	.0%
TOTAL HEALTH INSP EXPEND.		20,400	476	20,876	12,116.24	1,741.10	7,019.13	66.4%
TOTAL HEALTH INSPECTION SVCS		1,266,126	16,419	1,282,545	979,069.67	44,301.21	259,173.87	79.8%
TOTAL EXPENSES		1,266,126	16,419	1,282,545	979,069.67	44,301.21	259,173.87	

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ACCOUNTS FOR: 541 COUNCIL ON AGING	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0154151 AGING PERS SVCS							
<a href="#">0154151 510110 SALARY/WAGE PERM</a>	12,648	0	12,648	9,648.45	.00	2,999.55	76.3%
<a href="#">0154151 510130 OVERTIME</a>	1,568	0	1,568	764.90	.00	803.10	48.8%
<a href="#">0154151 510140 LONGEVITY</a>	6,700	0	6,700	5,000.00	.00	1,700.00	74.6%
<a href="#">0154151 510193 PREMIUM PAY</a>	783	0	783	651.00	.00	132.00	83.1%
<a href="#">0154151 510729 SR. CLERK TYPIST</a>	28,919	0	28,919	24,763.80	.00	4,155.20	85.6%
<a href="#">0154151 512119 HEAD ADMINISTRAT</a>	75,319	0	75,319	64,499.78	.00	10,819.22	85.6%
<a href="#">0154151 512246 DIRECTOR-COUNCIL</a>	98,753	0	98,753	83,040.69	.00	15,712.31	84.1%
<a href="#">0154151 512483 MANAGER OF TRANS</a>	64,434	0	64,434	55,178.32	.00	9,255.68	85.6%
<a href="#">0154151 512610 SOCIAL SERVICES</a>	99,476	0	99,476	42,495.43	.00	56,980.57	42.7%
<a href="#">0154151 512611 SOCIAL SERVICE A</a>	65,000	0	65,000	55,877.50	.00	9,122.50	86.0%
<a href="#">0154151 512800 SOCIAL SERVICES</a>	320,958	0	320,958	302,767.20	.00	18,190.80	94.3%
<a href="#">0154151 512900 SWAP PROGRAM</a>	15,000	0	15,000	2,214.00	.00	12,786.00	14.8%
TOTAL AGING PERS SVCS	789,558	0	789,558	646,901.07	.00	142,656.93	81.9%
0154152 AGING CONTRACTUAL							
<a href="#">0154152 520000 PURCHASE SERVICE</a>	1,500	0	1,500	1,499.06	.03	.91	99.9%
<a href="#">0154152 520400 REPAIRS/MAINTENA</a>	1,500	0	1,500	1,310.78	50.00	139.22	90.7%
<a href="#">0154152 520406 REPAIRS:VEHICLES</a>	8,000	0	8,000	8,000.00	.00	.00	100.0%
<a href="#">0154152 530303 CONTRACTUAL</a>	48,800	4,761	53,561	48,185.01	5,327.85	47.80	99.9%
TOTAL AGING CONTRACTUAL	59,800	4,761	64,561	58,994.85	5,377.88	187.93	99.7%
0154154 AGING EXPEND.							
<a href="#">0154154 540200 OFFICE SUPPLIES</a>	3,000	0	3,000	3,000.00	.00	.00	100.0%
<a href="#">0154154 540202 POSTAGE/STATIONE</a>	220	0	220	220.00	.00	.00	100.0%
<a href="#">0154154 570300 DUES-SUBSCRIPTIO</a>	400	0	400	400.00	.00	.00	100.0%
<a href="#">0154154 570303 MEMBERSHIPS</a>	125	0	125	.00	125.00	.00	100.0%
TOTAL AGING EXPEND.	3,745	0	3,745	3,620.00	125.00	.00	100.0%
TOTAL COUNCIL ON AGING	853,103	4,761	857,864	709,515.92	5,502.88	142,844.86	83.3%
TOTAL EXPENSES	853,103	4,761	857,864	709,515.92	5,502.88	142,844.86	

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ACCOUNTS FOR: 543	VETERANS SERVICES	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0154351 VETERANS PERS SVCS								
<a href="#">0154351</a>	<a href="#">510110</a>	<a href="#">SALARY/WAGE PERM</a>	27,500	0	27,500	.00	.00	27,500.00 .0%
<a href="#">0154351</a>	<a href="#">510130</a>	<a href="#">OVERTIME</a>	7,500	0	7,500	5,654.09	.00	1,845.91 75.4%
<a href="#">0154351</a>	<a href="#">510140</a>	<a href="#">LONGEVITY</a>	2,000	0	2,000	1,804.16	.00	195.84 90.2%
<a href="#">0154351</a>	<a href="#">510142</a>	<a href="#">EDUCATION PAY</a>	600	0	600	.00	.00	600.00 .0%
<a href="#">0154351</a>	<a href="#">510153</a>	<a href="#">TRAVEL ALLOWANCE</a>	1,506	0	1,506	875.00	.00	631.00 58.1%
<a href="#">0154351</a>	<a href="#">510193</a>	<a href="#">PREMIUM PAY</a>	789	0	789	.00	.00	789.03 .0%
<a href="#">0154351</a>	<a href="#">512093</a>	<a href="#">ADMIN. SECRETARY</a>	118,137	0	118,137	118,616.49	.00	-479.49 100.4%*
<a href="#">0154351</a>	<a href="#">512103</a>	<a href="#">DIRECTOR OF VETE</a>	98,753	0	98,753	79,051.82	.00	19,700.82 80.1%
<a href="#">0154351</a>	<a href="#">512141</a>	<a href="#">CLERK TYPIST II</a>	45,485	0	45,485	.00	.00	45,485.00 .0%
<a href="#">0154351</a>	<a href="#">512614</a>	<a href="#">VET.GRAVES REG.O</a>	58,650	0	58,650	50,225.51	.00	8,424.49 85.6%
TOTAL VETERANS PERS SVCS			360,920	0	360,920	256,227.07	.00	104,692.60 71.0%
0154352 VETERANS CONTRACTUAL								
<a href="#">0154352</a>	<a href="#">520400</a>	<a href="#">REPAIRS:MAINTENA</a>	960	0	960	.00	.00	960.00 .0%
TOTAL VETERANS CONTRACTUAL			960	0	960	.00	.00	960.00 .0%
0154354 VETERANS EXPEND.								
<a href="#">0154354</a>	<a href="#">540000</a>	<a href="#">SUPPLIES</a>	950	5,745	6,695	2,384.78	.00	4,310.65 35.6%
<a href="#">0154354</a>	<a href="#">540200</a>	<a href="#">OFFICE SUPPLIES</a>	800	0	800	678.61	41.54	80.29 90.0%
<a href="#">0154354</a>	<a href="#">570300</a>	<a href="#">DUES - SUBSCRIPT</a>	1,000	0	1,000	535.00	35.00	430.00 57.0%
<a href="#">0154354</a>	<a href="#">570304</a>	<a href="#">CONFERENCES</a>	2,600	0	2,600	15.00	138.91	2,446.09 5.9%
<a href="#">0154354</a>	<a href="#">570700</a>	<a href="#">VETERANS' BENEFI</a>	1,276,994	63,011	1,340,005	719,762.40	58,257.78	561,985.17 58.1%
<a href="#">0154354</a>	<a href="#">570705</a>	<a href="#">VETERANS' MEMORI</a>	90,000	2,510	92,510	39,228.78	14,682.58	38,598.39 58.3%
<a href="#">0154354</a>	<a href="#">570706</a>	<a href="#">QUINCY VETERANS</a>	8,000	0	8,000	1,420.66	64.20	6,515.14 18.6%
TOTAL VETERANS EXPEND.			1,380,344	71,267	1,451,611	764,025.23	73,220.01	614,365.73 57.7%
TOTAL VETERANS SERVICES			1,742,224	71,267	1,813,491	1,020,252.30	73,220.01	720,018.33 60.3%
TOTAL EXPENSES			1,742,224	71,267	1,813,491	1,020,252.30	73,220.01	720,018.33

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ACCOUNTS FOR: 599	OFFICE OF SUBSTANCE ABUSE PREV	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0159951 DRUG PREVENTION PERS SVCS								
<a href="#">0159951 510318</a>	<a href="#">SUBSTANCE ABUSE</a>	82,294	0	82,294	69,148.88	.00	13,144.74	84.0%
TOTAL DRUG PREVENTION PERS SVCS		82,294	0	82,294	69,148.88	.00	13,144.74	84.0%
0159952 DRUG PREVENTION CONTRACTUAL								
<a href="#">0159952 530303</a>	<a href="#">CONTRACTED</a>	33,000	0	33,000	28,000.00	5,000.00	.00	100.0%
<a href="#">0159952 530400</a>	<a href="#">COMMUNICATION</a>	2,000	0	2,000	1,150.79	243.21	606.00	69.7%
TOTAL DRUG PREVENTION CONTRACTUAL		35,000	0	35,000	29,150.79	5,243.21	606.00	98.3%
0159954 DRUG PREVENTION EXPENDITURES								
<a href="#">0159954 540200</a>	<a href="#">OFFICE SUPPLIES</a>	1,000	2,000	3,000	715.00	1,402.02	882.98	70.6%
<a href="#">0159954 550100</a>	<a href="#">EDUCATIONAL SUPP</a>	10,000	0	10,000	6,473.18	546.00	2,980.82	70.2%
<a href="#">0159954 570100</a>	<a href="#">TRAVEL IN STATE</a>	1,000	-1,000	0	.00	.00	.00	.0%
<a href="#">0159954 570304</a>	<a href="#">CONFERENCES</a>	1,000	-1,000	0	.00	.00	.00	.0%
TOTAL DRUG PREVENTION EXPENDITURES		13,000	0	13,000	7,188.18	1,948.02	3,863.80	70.3%
TOTAL OFFICE OF SUBSTANCE ABUSE PREV		130,294	0	130,294	105,487.85	7,191.23	17,614.54	86.5%
TOTAL EXPENSES		130,294	0	130,294	105,487.85	7,191.23	17,614.54	

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ACCOUNTS FOR: 610 LIBRARY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>0161051 LIBRARY PERS SVCS</u>							
<a href="#">0161051 510130 OVERTIME</a>	11,133	0	11,133	16,049.46	.00	-4,916.46	144.2%*
<a href="#">0161051 510140 LONGEVITY</a>	10,650	0	10,650	10,991.67	.00	-341.67	103.2%*
<a href="#">0161051 510141 SHIFT DIFF</a>	83,138	0	83,138	61,718.90	.00	21,419.10	74.2%
<a href="#">0161051 510185 SUNDAY OPENING</a>	61,090	0	61,090	45,465.91	.00	15,624.09	74.4%
<a href="#">0161051 510193 PREMIUM PAY</a>	18,995	0	18,995	16,847.76	.00	2,147.24	88.7%
<a href="#">0161051 512019 DIRECTOR OF LIBR</a>	111,932	0	111,932	99,386.54	.00	12,545.46	88.8%
<a href="#">0161051 512035 ASSISTANT DIRECT</a>	88,870	0	88,870	76,397.46	.00	12,472.54	86.0%
<a href="#">0161051 512036 SUPERVISOR CHILD</a>	80,008	0	80,008	69,146.19	.00	10,861.81	86.4%
<a href="#">0161051 512038 CHIEF CATALOGER</a>	70,118	0	70,118	60,599.49	.00	9,518.51	86.4%
<a href="#">0161051 512039 SCHEDULE SUPERVI</a>	61,733	0	61,733	53,351.91	.00	8,381.09	86.4%
<a href="#">0161051 512040 ACQUISITION LIBR</a>	72,501	0	72,501	62,086.74	.00	10,414.26	85.6%
<a href="#">0161051 512042 REFERENCE LIBRAR</a>	418,235	0	418,235	318,870.57	.00	99,364.43	76.2%
<a href="#">0161051 512045 CHILDREN'S LIBRA</a>	173,453	0	173,453	145,992.48	.00	27,460.52	84.2%
<a href="#">0161051 512046 BRANCH LIBRARIAN</a>	199,482	0	199,482	172,009.75	.00	27,472.25	86.2%
<a href="#">0161051 512048 ORDER LIBRARIAN</a>	51,827	0	51,827	44,791.21	.00	7,035.79	86.4%
<a href="#">0161051 512049 TECHNICAL LIBRAR</a>	51,261	0	51,261	44,200.80	.00	7,060.20	86.2%
<a href="#">0161051 512050 SENIOR LIBRARY A</a>	797,231	0	797,231	662,572.57	.00	134,658.43	83.1%
<a href="#">0161051 512061 ADMIN LIBRARY AS</a>	61,733	0	61,733	52,864.67	.00	8,868.33	85.6%
<a href="#">0161051 512185 LITERACY PROJECT</a>	66,494	0	66,494	56,942.97	.00	9,551.03	85.6%
<a href="#">0161051 512454 BUILDING CUSTODI</a>	88,601	0	88,601	76,162.36	.00	12,438.64	86.0%
<a href="#">0161051 512457 SENIOR BUILDING</a>	50,773	0	50,773	43,479.85	.00	7,293.15	85.6%
<a href="#">0161051 512476 SUPERVISOR OF CU</a>	60,709	0	60,709	52,467.16	.00	8,241.84	86.4%
<a href="#">0161051 512765 CHIEF TECH SERV</a>	77,625	0	77,625	66,474.47	.00	11,150.53	85.6%
<a href="#">0161051 512767 COORDINATOR ADUL</a>	72,501	0	72,501	62,086.74	.00	10,414.26	85.6%
<a href="#">0161051 512859 SECURITY GUARD</a>	45,280	0	45,280	26,821.96	.00	18,458.04	59.2%
TOTAL LIBRARY PERS SVCS	2,885,373	0	2,885,373	2,397,779.59	.00	487,593.41	83.1%
<u>0161052 LIBRARY CONTRACTUAL</u>							
<a href="#">0161052 520400 REPAIRS:MAINTENA</a>	10,000	0	10,000	7,987.01	2,012.99	.00	100.0%
<a href="#">0161052 520406 REPAIRS:VEHICLES</a>	1,000	0	1,000	1,000.00	.00	.00	100.0%
<a href="#">0161052 520700 RENTALS/LEASES</a>	8,000	30	8,030	7,962.80	59.50	7.45	99.9%
<a href="#">0161052 530200 TUITION</a>	7,500	0	7,500	5,801.21	.00	1,698.79	77.3%
TOTAL LIBRARY CONTRACTUAL	26,500	30	26,530	22,751.02	2,072.49	1,706.24	93.6%
<u>0161054 LIBRARY EXPEND.</u>							
<a href="#">0161054 540200 OFFICE SUPPLIES</a>	12,500	0	12,500	12,213.43	286.57	.00	100.0%



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ACCOUNTS FOR: 610 LIBRARY	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0161054 540202 POSTAGE/STATIONE</a>	250	0	250	250.00	.00	.00	100.0%
<a href="#">0161054 540300 MAINTENANCE SUPP</a>	5,000	155	5,155	4,095.25	674.73	384.77	92.5%
<a href="#">0161054 550103 SUPPLY:LIB.BKS/P</a>	422,300	756	423,056	306,432.49	63,801.32	52,821.79	87.5%
<a href="#">0161054 570100 TRAVEL IN STATE</a>	1,000	0	1,000	172.00	.00	828.00	17.2%
<a href="#">0161054 570302 OLD COLONY NETWO</a>	88,419	0	88,419	88,419.00	.00	.00	100.0%
<a href="#">0161054 570303 MEMBERSHIPS</a>	400	0	400	75.00	.00	325.00	18.8%
<a href="#">0161054 570400 INSURANCE PREMIU</a>	58,705	0	58,705	58,705.00	.00	.00	100.0%
TOTAL LIBRARY EXPEND.	588,574	910	589,484	470,362.17	64,762.62	54,359.56	90.8%
TOTAL LIBRARY	3,500,447	940	3,501,387	2,890,892.78	66,835.11	543,659.21	84.5%
TOTAL EXPENSES	3,500,447	940	3,501,387	2,890,892.78	66,835.11	543,659.21	

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ACCOUNTS FOR: 630 RECREATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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0163051 RECREATION PERS SVCS							
<u>0163051 510110 SALARY/WAGE PERM</u>	593,137	0	593,137	579,557.41	.00	13,579.59	97.7%
<u>0163051 510130 OVERTIME</u>	0	0	0	5,626.18	.00	-5,626.18	100.0%*
<u>0163051 510140 LONGEVITY</u>	1,175	0	1,175	250.00	.00	925.00	21.3%
<u>0163051 510153 TRAVEL ALLOWANCE</u>	2,000	0	2,000	2,000.00	.00	.00	100.0%
<u>0163051 510193 PREMIUM PAY</u>	783	0	783	651.00	.00	132.00	83.1%
<u>0163051 512018 DIRECTOR OF RECR</u>	93,057	0	93,057	79,689.78	.00	13,367.22	85.6%
<u>0163051 512072 SUMMER HELP</u>	0	0	0	435.00	.00	-435.00	100.0%*
<u>0163051 512143 ADMIN. ASSISTANT</u>	64,736	0	64,736	55,423.81	.00	9,312.19	85.6%
<u>0163051 512205 SCHOOL CUSTODIAL</u>	56,345	0	56,345	16,952.37	.00	39,392.89	30.1%
<u>0163051 512760 REC. PROGRAM COO</u>	60,231	0	60,231	9,507.68	.00	50,723.32	15.8%
TOTAL RECREATION PERS SVCS	871,464	0	871,464	750,093.23	.00	121,371.03	86.1%
<hr/>							
0163052 RECREATION CONTRACTUAL							
<u>0163052 520400 REPAIRS:MAINTENA</u>	1,500	0	1,500	209.12	1,200.00	90.88	93.9%
<u>0163052 520700 RENTALS/LEASES</u>	6,000	0	6,000	.00	.00	6,000.00	.0%
<u>0163052 530300 PUPIL TRANSPORTA</u>	5,000	0	5,000	3,284.75	.00	1,715.25	65.7%
<u>0163052 530500 RECREATIONAL</u>	42,000	5,404	47,404	23,661.30	23,609.44	133.47	99.7%
TOTAL RECREATION CONTRACTUAL	54,500	5,404	59,904	27,155.17	24,809.44	7,939.60	86.7%
<hr/>							
0163054 RECREATION EXPEND.							
<u>0163054 540200 OFFICE SUPPLIES</u>	3,500	1,005	4,505	1,954.54	2,550.72	.00	100.0%
<u>0163054 540300 MAINTENANCE SUPP</u>	2,000	480	2,480	640.68	1,839.64	.00	100.0%
<u>0163054 540900 FOOD SUPPLIES</u>	200	0	200	65.20	134.80	.00	100.0%
<u>0163054 550000 SUPPLY:HEALTH/ME</u>	1,500	0	1,500	58.92	1,441.08	.00	100.0%
<u>0163054 550800 OTHER SUPPLIES</u>	10,000	0	10,000	1,764.59	8,000.00	235.41	97.6%
<u>0163054 570300 DUES - SUBSCRIPT</u>	1,000	0	1,000	380.00	620.00	.00	100.0%
TOTAL RECREATION EXPEND.	18,200	1,486	19,686	4,863.93	14,586.24	235.41	98.8%
TOTAL RECREATION	944,164	6,890	951,054	782,112.33	39,395.68	129,546.04	86.4%
TOTAL EXPENSES	944,164	6,890	951,054	782,112.33	39,395.68	129,546.04	

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ACCOUNTS FOR: 650	FOR: PARKS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED		
0165051 PARKS PERS SVCS										
<a href="#">0165051</a>	<a href="#">510016</a>	<a href="#">COMMISSIONER NAT</a>		155,096	129,756.21	.00	25,339.55	83.7%		
<a href="#">0165051</a>	<a href="#">510127</a>	<a href="#">FORESTRY OVERTIM</a>		20,981	29,848.94	.00	-357.94	101.2%*		
<a href="#">0165051</a>	<a href="#">510130</a>	<a href="#">OVERTIME</a>		212,751	202,241	.00	63,040.99	68.8%		
<a href="#">0165051</a>	<a href="#">510140</a>	<a href="#">LONGEVITY</a>		700	1,200	.00	.00	100.0%		
<a href="#">0165051</a>	<a href="#">510155</a>	<a href="#">1139 PENSION FUN</a>		34,524	34,524	.00	13,277.84	61.5%		
<a href="#">0165051</a>	<a href="#">510189</a>	<a href="#">CLOTHING</a>		24,000	25,500	.00	.00	100.0%		
<a href="#">0165051</a>	<a href="#">510192</a>	<a href="#">TOOL ALLOWANCE</a>		724	724	.00	154.00	78.7%		
<a href="#">0165051</a>	<a href="#">510193</a>	<a href="#">PREMIUM PAY</a>		1,578	1,578	.00	1,578.06	.0%		
<a href="#">0165051</a>	<a href="#">510402</a>	<a href="#">DOWNTOWN COORDIN</a>		50,474	50,474	.00	8,246.57	83.7%		
<a href="#">0165051</a>	<a href="#">512031</a>	<a href="#">PROGRAM MANAGER</a>		92,701	101,701	.00	23,847.39	76.6%		
<a href="#">0165051</a>	<a href="#">512037</a>	<a href="#">CONTRACT/PROJECT</a>		80,662	80,662	.00	-5,765.17	107.1%*		
<a href="#">0165051</a>	<a href="#">512072</a>	<a href="#">SUMMER HELP</a>		52,102	92,102	.00	-2,229.35	102.4%*		
<a href="#">0165051</a>	<a href="#">512074</a>	<a href="#">MECHANICAL TECHN</a>		75,280	75,280	.00	-19,576.26	126.0%*		
<a href="#">0165051</a>	<a href="#">512093</a>	<a href="#">ADMIN. SECRETARY</a>		60,240	60,240	.00	9,841.66	83.7%		
<a href="#">0165051</a>	<a href="#">512109</a>	<a href="#">CPA ADMINISTRATO</a>		50,284	50,284	.00	8,215.14	83.7%		
<a href="#">0165051</a>	<a href="#">512169</a>	<a href="#">SPECIAL HEAVY ME</a>		0	45,000	.00	-975.17	102.2%*		
<a href="#">0165051</a>	<a href="#">512338</a>	<a href="#">PARK MAINTENANCE</a>		347,298	-15,000	.00	85,068.60	74.4%		
<a href="#">0165051</a>	<a href="#">512404</a>	<a href="#">GEN.FOREMAN-TIME</a>		161,946	161,946	.00	26,458.34	83.7%		
<a href="#">0165051</a>	<a href="#">512410</a>	<a href="#">MASON</a>		56,440	-25,000	.00	10,948.65	65.2%		
<a href="#">0165051</a>	<a href="#">512411</a>	<a href="#">HORTICULTURAL/LA</a>		36,000	36,000	.00	5,761.93	84.0%		
<a href="#">0165051</a>	<a href="#">512412</a>	<a href="#">HANDYMAN/LABORER</a>		36,000	36,000	.00	36,000.00	.0%		
<a href="#">0165051</a>	<a href="#">512414</a>	<a href="#">HEAVY MEO I</a>		49,371	0	.00	8,126.91	83.5%		
<a href="#">0165051</a>	<a href="#">512416</a>	<a href="#">LAB.HVY MEO II</a>		110,408	0	.00	17,780.59	83.9%		
<a href="#">0165051</a>	<a href="#">512438</a>	<a href="#">WKG.FOREMAN-HVY.</a>		244,052	-54,000	.00	85,064.51	55.2%		
<a href="#">0165051</a>	<a href="#">512443</a>	<a href="#">WKG FORM-LABORER</a>		54,006	0	.00	8,830.27	83.6%		
<a href="#">0165051</a>	<a href="#">512451</a>	<a href="#">FOREMAN</a>		77,014	0	.00	12,550.88	83.7%		
<a href="#">0165051</a>	<a href="#">512465</a>	<a href="#">MOTOR EQUIP REPA</a>		64,495	0	.00	10,536.84	83.7%		
<a href="#">0165051</a>	<a href="#">512605</a>	<a href="#">PARK MAINTENANCE</a>		197,043	0	.00	34,681.65	82.4%		
<a href="#">0165051</a>	<a href="#">512620</a>	<a href="#">GOLF COURSE SUPE</a>		0	41,500	.00	15,961.60	61.5%		
<a href="#">0165051</a>	<a href="#">512621</a>	<a href="#">GOLF COURSE PRO</a>		0	41,500	.00	17,120.81	58.7%		
<a href="#">0165051</a>	<a href="#">512622</a>	<a href="#">GOLF COURSE ADMI</a>		0	26,000	.00	8,695.36	66.6%		
<a href="#">0165051</a>	<a href="#">512623</a>	<a href="#">GOLF COURSE SEAS</a>		0	33,500	.00	25,681.25	23.3%		
<a href="#">0165051</a>	<a href="#">512702</a>	<a href="#">TREE WARDEN</a>		90,347	0	.00	14,760.94	83.7%		
<a href="#">0165051</a>	<a href="#">512703</a>	<a href="#">EARTH SCIENTIST</a>		90,347	0	.00	14,760.94	83.7%		
<a href="#">0165051</a>	<a href="#">512706</a>	<a href="#">LAB/SPRAYER OPER</a>		106,072	0	.00	17,329.29	83.7%		
<a href="#">0165051</a>	<a href="#">512708</a>	<a href="#">CARPENTER,PARK M</a>		54,640	0	.00	8,927.29	83.7%		
<a href="#">0165051</a>	<a href="#">512984</a>	<a href="#">CPA ADMIN OFFSET</a>		-50,477	0	.00	-50,476.70	.0%*		
TOTAL PARKS PERS SVCS		2,637,099	142,500	2,779,599	2,240,392.06	.00	539,207.26	80.6%		
0165052 PARKS CONTRACTUAL										
<a href="#">0165052</a>	<a href="#">520000</a>	<a href="#">PURCHASE SERVICE</a>		5,000	10	5,010	3,015.85	548.47	1,446.11	71.1%

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ACCOUNTS FOR: 650 PARKS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<a href="#">0165052 520400 REPAIRS:MAINTENA</a>	110,000	166	110,166	85,482.21	12,579.92	12,103.73	89.0%
<a href="#">0165052 520406 REPAIRS:VEHICLES</a>	90,000	245	90,245	53,215.69	12,717.77	24,311.54	73.1%
<a href="#">0165052 520700 RENTALS/LEASES</a>	15,000	1,279	16,279	8,779.30	2,543.27	4,956.69	69.6%
<a href="#">0165052 530210 GOLF COURSE MAIN</a>	0	144,000	144,000	41,021.24	66,103.01	36,875.75	74.4%
<a href="#">0165052 530303 CONTRACTED</a>	189,150	-43,084	146,066	142,633.54	3,345.96	86.55	99.9%
<a href="#">0165052 530303 DOWNP CONTRACTED</a>	0	50,000	50,000	9,867.91	25,409.50	14,722.59	70.6%
<a href="#">0165052 530340 TREE PRUNING REM</a>	60,000	0	60,000	60,000.00	.00	.00	100.0%
<a href="#">0165052 530804 INVASIVE SPECIES</a>	45,000	0	45,000	3,300.00	.00	41,700.00	7.3%
TOTAL PARKS CONTRACTUAL	514,150	152,617	666,767	407,315.74	123,247.90	136,202.96	79.6%
0165054 PARKS EXPEND.							
<a href="#">0165054 540200 OFFICE SUPPLIES</a>	3,750	-800	2,950	1,364.05	835.48	750.47	74.6%
<a href="#">0165054 540200 DOWNP OFFICE SUPP</a>	0	800	800	.00	.00	800.00	.0%
<a href="#">0165054 540210 GOLF COURSE MAIN</a>	0	114,500	114,500	26,417.05	25,353.12	62,729.83	45.2%
<a href="#">0165054 540600 GROUNDSKPNG SUPP</a>	140,000	497	140,497	132,038.53	8,413.97	44.45	100.0%
<a href="#">0165054 550203 SCH ATHLETIC EQU</a>	10,000	0	10,000	5,867.68	480.00	3,652.32	63.5%
TOTAL PARKS EXPEND.	153,750	114,997	268,747	165,687.31	35,082.57	67,977.07	74.7%
0165058 PARKS CAPITAL							
<a href="#">0165058 530342 TREE OFFSET</a>	-400,000	0	-400,000	.00	.00	-400,000.00	.0%*
<a href="#">0165058 580404 IMPROVEMENTS:TRE</a>	400,000	49,725	449,725	409,578.81	.00	40,146.19	91.1%
TOTAL PARKS CAPITAL	0	49,725	49,725	409,578.81	.00	-359,853.81	823.7%
TOTAL PARKS	3,304,999	459,839	3,764,838	3,222,973.92	158,330.47	383,533.48	89.8%
TOTAL EXPENSES	3,304,999	459,839	3,764,838	3,222,973.92	158,330.47	383,533.48	

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ACCOUNTS FOR: 692 CELEBRATIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0169254 CELEBRATION EXPEND.							
<u>0169254 570800 CELEBRATIONS</u>	200,000	0	200,000	131,221.80	14,427.44	54,350.76	72.8%
TOTAL CELEBRATION EXPEND.	200,000	0	200,000	131,221.80	14,427.44	54,350.76	72.8%
TOTAL CELEBRATIONS	200,000	0	200,000	131,221.80	14,427.44	54,350.76	72.8%
TOTAL EXPENSES	200,000	0	200,000	131,221.80	14,427.44	54,350.76	

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ACCOUNTS FOR: 700	DEBT SERVICE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
0170059 DEBT SERVICE									
<a href="#">0170059</a>	<a href="#">590101</a>	PRINCIPAL LONG-T	3,947,363	0	3,947,363	2,355,066.38	.00	1,592,297.00	59.7%
<a href="#">0170059</a>	<a href="#">590103</a>	PRINCIPAL LONG-T	9,920,114	0	9,920,114	5,720,887.50	.00	4,199,226.15	57.7%
<a href="#">0170059</a>	<a href="#">590109</a>	PENSION OBLIGATI	9,500,000	0	9,500,000	.00	.00	9,500,000.00	.0%
<a href="#">0170059</a>	<a href="#">590151</a>	INTEREST LONG-TE	3,992,968	0	3,992,968	2,814,826.21	.00	1,178,142.12	70.5%
<a href="#">0170059</a>	<a href="#">590153</a>	INTEREST LONG-TE	5,476,121	0	5,476,121	3,539,187.62	.00	1,936,933.13	64.6%
TOTAL DEBT SERVICE			32,836,566	0	32,836,566	14,429,967.71	.00	18,406,598.40	43.9%
TOTAL DEBT SERVICE			32,836,566	0	32,836,566	14,429,967.71	.00	18,406,598.40	43.9%
TOTAL EXPENSES			32,836,566	0	32,836,566	14,429,967.71	.00	18,406,598.40	

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ACCOUNTS FOR: 752	INTEREST SHORT TERM DEBT	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0175259 INTEREST ON SHORT-TERM DEBT								
<a href="#">0175259 590205</a>	<a href="#">INTEREST ON NOTE</a>	4,281,789	0	4,281,789	227,800.56	.00	4,053,988.68	5.3%
	TOTAL INTEREST ON SHORT-TERM DEBT	4,281,789	0	4,281,789	227,800.56	.00	4,053,988.68	5.3%
	TOTAL INTEREST SHORT TERM DEBT	4,281,789	0	4,281,789	227,800.56	.00	4,053,988.68	5.3%
	TOTAL EXPENSES	4,281,789	0	4,281,789	227,800.56	.00	4,053,988.68	

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ACCOUNTS FOR: 800 INTERGOVERNMENTAL	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0180054 INTERGOV EXPEND.							
<a href="#">0180054 560201 COUNTY TAX (A.1)</a>	0	728,801	728,801	728,801.34	.00	- .34	100.0%*
<a href="#">0180054 560301 SPECIAL EDUCATIO</a>	0	33,254	33,254	24,948.00	.00	8,306.00	75.0%
<a href="#">0180054 560309 MOSQUITO CONTROL</a>	0	176,582	176,582	132,453.00	.00	44,129.00	75.0%
<a href="#">0180054 560400 AIR POLLUTION CO</a>	0	32,974	32,974	24,732.00	.00	8,242.00	75.0%
<a href="#">0180054 560401 BOSTON MET.TRANS</a>	0	52,045	52,045	39,042.00	.00	13,003.00	75.0%
<a href="#">0180054 560403 SCHOOL CHOICE AS</a>	0	164,624	164,624	103,931.00	.00	60,693.00	63.1%
<a href="#">0180054 560404 NON-RENEWAL EXCI</a>	0	124,700	124,700	92,212.00	.00	32,488.00	73.9%
<a href="#">0180054 560405 CHARTER SCHOOL</a>	0	1,062,337	1,062,337	622,350.00	.00	439,987.00	58.6%
<a href="#">0180054 560601 MBTA</a>	0	2,139,579	2,139,579	1,604,691.00	.00	534,888.00	75.0%
TOTAL INTERGOV EXPEND.	0	4,514,896	4,514,896	3,373,160.34	.00	1,141,735.66	74.7%
TOTAL INTERGOVERNMENTAL	0	4,514,896	4,514,896	3,373,160.34	.00	1,141,735.66	74.7%
TOTAL EXPENSES	0	4,514,896	4,514,896	3,373,160.34	.00	1,141,735.66	



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ACCOUNTS FOR: 911	RETIREMENT & PENSIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191154 RETIRE/PENS EXPEND.								
<a href="#">0191154</a>	<a href="#">570900</a> PENSIONS	7,502,340	0	7,502,340	7,502,340.00	.00	.00	100.0%
	TOTAL RETIRE/PENS EXPEND.	7,502,340	0	7,502,340	7,502,340.00	.00	.00	100.0%
	TOTAL RETIREMENT & PENSIONS	7,502,340	0	7,502,340	7,502,340.00	.00	.00	100.0%
	TOTAL EXPENSES	7,502,340	0	7,502,340	7,502,340.00	.00	.00	

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ACCOUNTS FOR: 912	WORKER'S COMPENSATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191251 WORKER COMP PERS SVCS								
<a href="#">0191251 510173</a>	<a href="#">INJURED PAY</a>	650,000	0	650,000	648,835.21	.00	1,164.79	99.8%
TOTAL WORKER COMP PERS SVCS		650,000	0	650,000	648,835.21	.00	1,164.79	99.8%
0191252 WORKER COMP CONTRACTUAL								
<a href="#">0191252 530303</a>	<a href="#">ALL OTHERS</a>	61,200	0	61,200	45,900.00	15,300.00	.00	100.0%
TOTAL WORKER COMP CONTRACTUAL		61,200	0	61,200	45,900.00	15,300.00	.00	100.0%
0191254 WORKER COMP EXPEND.								
<a href="#">0191254 570703</a>	<a href="#">WORKINGMAN'S COM</a>	653,800	64,798	718,598	580,566.96	630.96	137,400.56	80.9%
TOTAL WORKER COMP EXPEND.		653,800	64,798	718,598	580,566.96	630.96	137,400.56	80.9%
TOTAL WORKER'S COMPENSATION		1,365,000	64,798	1,429,798	1,275,302.17	15,930.96	138,565.35	90.3%
TOTAL EXPENSES		1,365,000	64,798	1,429,798	1,275,302.17	15,930.96	138,565.35	

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ACCOUNTS FOR: 913	UNEMPLOYMENT COMPENSATION	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191354 UNEMPLOYMENT COMPENSATION								
<a href="#">0191354</a>	<a href="#">570702</a>	100,000	0	100,000	49,731.80	.00	50,268.20	49.7%
	TOTAL UNEMPLOYMENT COMPENSATION	100,000	0	100,000	49,731.80	.00	50,268.20	49.7%
	TOTAL UNEMPLOYMENT COMPENSATION	100,000	0	100,000	49,731.80	.00	50,268.20	49.7%
	TOTAL EXPENSES	100,000	0	100,000	49,731.80	.00	50,268.20	

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ACCOUNTS FOR: 914	HEALTH INSURANCE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED	
0191454 HEALTH INS EXPEND.									
<a href="#">0191454</a>	<a href="#">539209</a>	TUITION REIMBURS	1,000	0	1,000	1,000.00	.00	.00	100.0%
<a href="#">0191454</a>	<a href="#">570707</a>	MEDICARE REFUNDS	2,217,966	0	2,217,966	2,141,832.01	.00	76,133.99	96.6%
<a href="#">0191454</a>	<a href="#">570806</a>	MEDICAL INSURANC	49,233,127	-2,420,621	46,812,506	4,218,955.91	.00	42,593,550.13	9.0%
<a href="#">0191454</a>	<a href="#">570807</a>	DENTAL INSURANCE	1,852,173	0	1,852,173	1,532,811.15	.00	319,361.85	82.8%
<a href="#">0191454</a>	<a href="#">570808</a>	LIFE INSURANCE	540,354	0	540,354	353,405.90	.00	186,948.10	65.4%
<a href="#">0191454</a>	<a href="#">570809</a>	MISC EMPLOYEE SC	105,785	5,105	110,890	79,525.46	18,155.00	13,209.66	88.1%
<a href="#">0191454</a>	<a href="#">570811</a>	FLEX SPENDING	53,250	0	53,250	33,865.50	.00	19,384.50	63.6%
TOTAL HEALTH INS EXPEND.		54,003,655	-2,415,516	51,588,139	8,361,395.93	18,155.00	43,208,588.23	16.2%	
TOTAL HEALTH INSURANCE		54,003,655	-2,415,516	51,588,139	8,361,395.93	18,155.00	43,208,588.23	16.2%	
TOTAL EXPENSES		54,003,655	-2,415,516	51,588,139	8,361,395.93	18,155.00	43,208,588.23		

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ACCOUNTS FOR: 916	FOR: MEDICARE	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0191654 MEDICARE EXPEND.								
<a href="#">0191654</a>	<a href="#">560900</a>							
	F.I.C.A.ASSESSME	2,592,900	0	2,592,900	2,336,147.37	.00	256,752.63	90.1%
	TOTAL MEDICARE EXPEND.	2,592,900	0	2,592,900	2,336,147.37	.00	256,752.63	90.1%
	TOTAL MEDICARE	2,592,900	0	2,592,900	2,336,147.37	.00	256,752.63	90.1%
	TOTAL EXPENSES	2,592,900	0	2,592,900	2,336,147.37	.00	256,752.63	

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ACCOUNTS FOR: 941	COURT JUDGMENTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
0194154 COURT JUDG EXPEND.								
<a href="#">0194154 570600</a>	JUDGMENTS	50,000	0	50,000	.00	.00	50,000.00	.0%
<a href="#">0194154 570601</a>	SETTLEMENTS	300,000	0	300,000	254,652.80	.00	45,347.20	84.9%
	TOTAL COURT JUDG EXPEND.	350,000	0	350,000	254,652.80	.00	95,347.20	72.8%
	TOTAL COURT JUDGMENTS	350,000	0	350,000	254,652.80	.00	95,347.20	72.8%
	TOTAL EXPENSES	350,000	0	350,000	254,652.80	.00	95,347.20	

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENC/REQ	AVAILABLE	PCT
970 INTERFUND TRANSFERS	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
<hr/>							
0197059 INTERFUND TRANSFERS							
<a href="#">0197059 590705 TRANSFER TO TRUS</a>	0	750,000	750,000	750,000.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS	0	750,000	750,000	750,000.00	.00	.00	100.0%
TOTAL INTERFUND TRANSFERS	0	750,000	750,000	750,000.00	.00	.00	100.0%
TOTAL EXPENSES	0	750,000	750,000	750,000.00	.00	.00	

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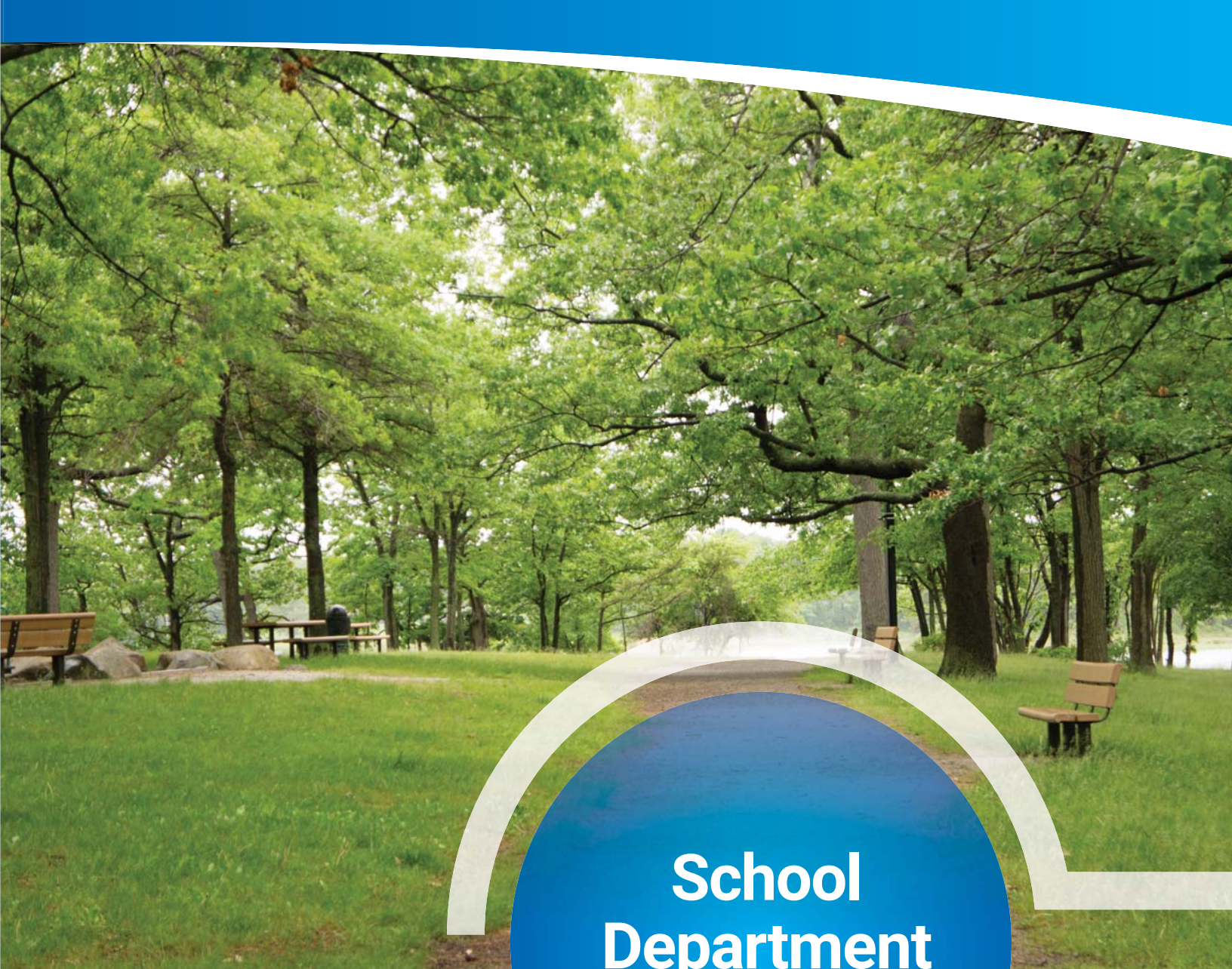
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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	345,984,733	7,646,060	353,630,793	251,617,748.81	5,648,331.41	96,364,712.95	72.7%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD ACTUAL	ENC/REQ	AVAILABLE	PCT
0500 SCHOOL GENERAL FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
0500 497000 INTERFUND TRANSFERS	0	0	0	-114,970,181.00	.00	114,970,181.00	100.0%
05010101 519101 DW ACAD TALENT	267,994	0	267,994	218,578.17	.00	49,415.83	81.6%
05010104 559140 DW HERITAGE ED	0	0	0	-987,390.50	.00	987,390.50	100.0%
05010403 519101 DW ART PROF SAL	1,324,402	0	1,324,402	1,088,326.75	.00	236,075.25	82.2%
05010405 529405 DW ART REPAIRS	1,000	0	1,000	.00	.00	1,000.00	.0%
05010405 559140 DW ART ED SUPPL	50,000	0	50,000	43,838.06	374.57	5,787.37	88.4%
05010501 519115 DW ATHL DEPART	141,831	0	141,831	118,025.26	.00	23,805.74	83.2%
05010501 519123 DW ATHL BUS DRI	81,877	0	81,877	6,598.48	.00	75,278.52	8.1%
05010501 519126 DW ATHL FIELD H	43,955	0	43,955	13,690.59	.00	30,264.41	31.1%
05010501 519129 DW ATHL COACHES	423,123	0	423,123	357,753.50	.00	65,369.50	84.6%
05010501 529701 DW ATHL ICE REN	14,950	0	14,950	14,950.00	.00	.00	100.0%
05010501 539570 DW ATHL OFFICIA	42,900	0	42,900	42,889.20	.00	10.80	100.0%
05010501 559230 DW ATHL EQUIPME	26,650	120	26,770	26,584.90	101.79	83.19	99.7%
05010501 579300 DW ATHL DUES	10,400	0	10,400	10,400.00	.00	.00	100.0%
05010506 579400 DW ATHL INSURAN	9,750	0	9,750	9,750.00	.00	.00	100.0%
05010701 579300 DW S.S. COLLAB	17,850	0	17,850	15,600.00	.00	2,250.00	87.4%
05010703 519102 DW IT SEC/CLERI	472,224	0	472,224	408,556.98	.00	63,667.02	86.5%
05010703 589500 DW COMP ED INST	97,400	0	97,400	97,400.00	.00	.00	100.0%
05010705 529405 DW COMP ED REPA	13,500	0	13,500	13,386.54	113.46	.00	100.0%
05010705 559140 DW COMP ED ED S	11,000	0	11,000	6,424.27	75.73	4,500.00	59.1%
05010705 559150 DW COMP ED SOFT	230,000	0	230,000	230,000.00	.00	.00	100.0%
05011001 519115 DW ESL/TBE DEPA	198,243	0	198,243	112,476.90	.00	85,766.10	56.7%
05011002 519101 DW ESL/TBE PROF	3,399,349	0	3,399,349	2,843,671.13	.00	555,677.87	83.7%
05011003 519129 DW PROF TUTORS	220,855	0	220,855	397,872.80	.00	-177,017.80	180.2%*
05011004 519121 DW GENERAL ESL	226,525	0	226,525	378.49	.00	226,146.51	.2%
05011004 519129 PART TIME PROFE	75,000	0	75,000	81,843.82	.00	-6,843.82	109.1%*
05011101 519129 DW ACTIVE/STIP	32,565	0	32,565	.00	.00	32,565.00	.0%
05011301 519121 DW AIDES	24,054	0	24,054	46,350.34	.00	-22,296.34	192.7%*
05011301 519140 DW AIDES LONGEV	9,300	0	9,300	.00	.00	9,300.00	.0%
05011302 519121 AIDES	383,410	0	383,410	378,499.20	.00	4,910.80	98.7%
05011304 529405 DW OFFICE REPAI	2,000	0	2,000	125.00	625.00	1,250.00	37.5%
05011402 579100 DW COORDINATORS	14,000	0	14,000	6,428.90	.00	7,571.10	45.9%
05011403 519140 DW INSTRUCTORS	287,000	0	287,000	194,900.00	.00	92,100.00	67.9%
05011404 579810 DW COURSE APPRO	20,000	0	20,000	12,472.20	.00	7,527.80	62.4%
05011406 559140 DW RES ED SUPPL	11,600	0	11,600	1,044.86	.00	10,555.14	9.0%
05011406 559141 DW RES ED SUPPL	190,213	669,918	860,131	570,139.27	149,491.59	140,500.05	83.7%
05011407 549220 DW POSTAGE	40,000	68	40,068	16,439.78	457.32	23,170.72	42.2%
05011407 559160 DW DISCR FUND P	287,000	0	287,000	74,792.65	.00	212,207.35	26.1%
05011408 589300 ACQUISITION PLA	30,000	0	30,000	24,617.23	5,382.77	.00	100.0%
05011502 519101 DW HEALTH PROF	739,603	0	739,603	563,193.15	.00	176,409.85	76.1%
05011601 539001 DW HIST. SOC. S	25,000	0	25,000	20,000.00	.00	5,000.00	80.0%
05011702 559140 DW IN-SERVICE E	11,936	0	11,936	33.98	.00	11,902.02	.3%
05011901 519101 DW LITERACY PRO	2,110,799	0	2,110,799	1,551,343.79	.00	559,455.21	73.5%

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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05012103	519101	DW MUSIC PROF S		1,550,284	1,248,619.32	.00	301,664.68	80.5%
05012105	529405	DW MUSIC REPAIR		10,000	9,418.04	325.00	256.96	97.4%
05012303	519101	DW PHYS ED PROF		1,379,195	1,107,149.95	.00	272,045.05	80.3%
05012304	539001	DW PHYS ED STAF		40,000	.00	.00	40,000.00	.0%
05012305	529405	DW PHYS ED REPA		900	.00	.00	900.00	.0%
05012306	559140	DW PHYS ED ED S	73	3,573	2,600.99	138.58	833.65	76.7%
05012403	529405	DW SCIENCE REPA		2,000	.00	.00	2,000.00	.0%
05012403	559140	DW SCIENCE ED S	459	40,459	25,392.98	8,933.45	6,132.13	84.8%
05012601	519121	DW SPED AIDES		1,326,093	1,326,093	.00	1,017,358.24	23.3%
05012602	589500	DW SPED INSTR E	2,946	78,946	36,041.49	11,929.41	30,974.95	60.8%
05012603	519101	DW SPED PROF SA		8,101,955	-1,346,181.03	.00	9,448,136.03	-16.6%
05012603	519127	DW SPED WORK ST		5,000	.00	.00	5,000.00	.0%
05012604	519129	DW SPED PROF TU		336,175	286,289.00	.00	49,886.00	85.2%
05012605	519128	DW SPED SUBS CL		43,721	18,478.93	.00	25,242.07	42.3%
05012607	559200	DW SPED TEXTBOO		5,000	.00	.00	5,000.00	.0%
05012608	529405	DW SPED REPAIRS		1,500	650.00	.00	850.00	43.3%
05012609	559140	DW SPED ED SUPP	150	8,150	7,311.61	692.64	145.60	98.2%
05012610	539200	DW SPED TUITION		10,901,492	10,392,054.01	12,300.00	497,137.99	95.4%
05012611	539200	DW RS HOSPITALS		30,000	30,000.00	.00	.00	100.0%
05012701	519101	DW SPEECH/HEAR		988,501	758,239.43	.00	230,261.57	76.7%
05012801	519101	DW SUBSTITUTES		1,139,800	678,503.69	.00	461,296.31	59.5%
05012902	539001	DW TECH ED STAF	111,250	111,250	64,950.00	17,850.00	28,450.00	74.4%
05012903	559140	DW TECH ED ED S	304,083	304,083	158,149.60	39,848.64	106,085.16	65.1%
05013001	559200	DW RES TEXTBOOK	29,719	461,931	270,431.51	31,565.85	159,933.38	65.4%
05013101	519101	DW WINTER/SUMME		56,100	.00	.00	56,100.00	.0%
05015002	519101	DW ATTENDANCE P		182,038	147,844.97	.00	34,193.03	81.2%
05015002	519153	DW ATTENDANCE T		10,200	13,000.00	.00	-2,800.00	127.5%*
05015103	529405	DW AUDIO/VISUAL		4,000	.00	.00	4,000.00	.0%
05015104	559140	DW AUDIO/VISUAL		8,000	5,131.74	2,868.26	.00	100.0%
05015201	519115	DW QUINCY PARTN	310,000	310,000	256,958.68	.00	53,041.32	82.9%
05015301	559140	DW COPY MACHINE	1,487	301,487	179,479.40	26,062.73	95,945.12	68.2%
05015401	519114	DW CURRICULUM D		241,371	174,787.63	.00	66,583.37	72.4%
05015501	519102	DW ADM. PPS SEC		53,072	42,057.02	.00	11,014.98	79.2%
05015501	519114	DW PUPIL PERSON		135,155	112,469.78	.00	22,685.22	83.2%
05015501	519115	DEPARTMENT HEAD		85,000	.00	.00	85,000.00	.0%
05015503	519101	DW GUIDANCE PRO		4,012,598	3,392,900.42	.00	619,697.58	84.6%
05015503	519129	DW GUID SUMMER		46,402	.00	.00	46,402.00	.0%
05015503	559110	DW TESTING	57	89,057	89,001.48	.00	55.14	99.9%
05015504	559110	DW PSYCH TESTIN		12,000	11,188.03	81.15	730.82	93.9%
05015602	519129	DW COTA ASSISTA		150,062	373,142.27	.00	-223,080.27	248.7%*
05015603	519101	DW THERAP. OT/P		96,248	55,109.41	.00	41,138.59	57.3%
05015605	519101	DW NURSES PROF		2,047,522	1,395,959.83	.00	651,562.17	68.2%
05015605	519115	DW HEALTH SVCS		105,982	88,193.35	.00	17,788.65	83.2%
05015605	519129	DW SUBSTITUTES		17,633	17,633	.00	-16,057.94	191.1%*

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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05015605	559000 DW MED SUPPLIES	18,750	786	19,536	16,880.24	2,655.33	.19	100.0%
05015605	559581 DW NURSES UNIFO	3,200	0	3,200	1,000.00	2,200.00	.00	100.0%
05015605	579100 DW NURSES TRAVE	750	0	750	.00	.00	750.00	.0%
05015806	559130 DW LIBRARY BOOK	30,000	160	30,160	14,301.29	1,700.01	14,158.64	53.1%
05015807	559140 DW LIBRARY ED S	5,000	152	5,152	3,150.75	.00	2,001.52	61.2%
05015901	559580 DW DATA PROCESS	8,500	0	8,500	7,384.59	724.71	390.70	95.4%
05015902	519128 DW INT PRIN CLE	65,582	0	65,582	79,826.97	.00	-14,244.97	121.7%*
05015902	539020 DW DIPLOMAS PRI	4,500	66	4,566	65.55	2,250.00	2,250.00	50.7%
05015902	579100 DW PRINCIPALS T	5,500	0	5,500	.00	.00	5,500.00	.0%
05015903	539110 DW WORK INC PRO	550,000	0	550,000	100,982.53	.00	449,017.47	18.4%
05015904	539001 DW PRINCIPALS S	8,000	0	8,000	2,872.61	.00	5,127.39	35.9%
05016001	519129 PART TIME PROFE	125,693	0	125,693	285,692.98	.00	-159,999.98	227.3%*
05016002	539110 DW MANET HEALTH	3,000	0	3,000	2,100.00	700.00	200.00	93.3%
05016102	539130 DW PSYCH SCREEN	58,500	0	58,500	45,151.25	3,325.00	10,023.75	82.9%
05016103	519101 DW PSYCH PROF S	873,975	0	873,975	670,000.53	.00	203,974.47	76.7%
05016202	539010 DW SPED LEGAL F	25,000	0	25,000	11,815.92	.00	13,184.08	47.3%
05016203	519102 DW SPED SEC/CLE	98,171	0	98,171	91,193.07	.00	6,977.93	92.9%
05016203	519114 DW SPED DIRECTO	128,719	0	128,719	99,862.39	.00	28,856.61	77.6%
05016204	519129 DW SUMMER CORE	3,479	0	3,479	30,488.02	.00	-27,009.02	876.3%*
05016205	519140 DW SECRETARY LO	0	0	0	480.00	.00	-480.00	100.0%*
05016207	519153 DW SUPERVISION	21,600	0	21,600	16,900.00	.00	4,700.00	78.2%
05016902	559140 DW PPS ED SUPPL	3,500	0	3,500	.00	.00	3,500.00	.0%
05017001	519102 DW SUPER ADMIN	92,909	0	92,909	75,801.37	.00	17,107.63	81.6%
05017001	519112 DW SUPERINTENDE	209,230	0	209,230	169,938.42	.00	39,291.58	81.2%
05017001	519125 DW ADM. MESSENG	40,136	0	40,136	27,093.89	.00	13,042.11	67.5%
05017001	539020 DW ADVERTISING/	28,000	1,048	29,048	7,988.33	6,000.00	15,059.83	48.2%
05017001	579100 DW MESSENGERS T	4,200	0	4,200	4,037.50	.00	162.50	96.1%
05017002	519102 DW ASST SUPER S	56,047	0	56,047	44,238.71	.00	11,808.29	78.9%
05017002	519113 DW ASST SUPER	158,319	0	158,319	127,873.20	.00	30,445.80	80.8%
05017004	519140 DW DIRECTORS LO	10,100	0	10,100	15,000.00	.00	-4,900.00	148.5%*
05017005	519153 DW ADMIN TRAVEL	0	0	0	1,800.00	.00	-1,800.00	100.0%*
05017007	539001 DW ADMIN STAFF	30,000	0	30,000	4,318.00	2,000.00	23,682.00	21.1%
05017009	559140 DW ADMIN ED SUP	2,000	0	2,000	930.02	569.98	500.00	75.0%
05017101	519104 DW GENERAL MAIN	129,561	0	129,561	106,868.11	.00	22,692.89	82.5%
05017101	519130 OVERTIME	6,757	0	6,757	.00	.00	6,757.00	.0%
05017201	519103 DW GENERAL CUST	104,622	0	104,622	298,621.59	.00	-193,999.59	285.4%*
05017201	519115 DEPARTMENT HEAD	79,420	0	79,420	56,199.88	.00	23,220.12	70.8%
05017201	519130 DW OVERTIME CUS	197,060	0	197,060	206,644.21	.00	-9,584.21	104.9%*
05017201	559581 UNIFORMS	4,000	0	4,000	3,680.13	319.87	.00	100.0%
05017304	519102 DW DIR. OF BUSI	301,050	0	301,050	249,635.21	.00	51,414.79	82.9%
05017304	519114 DW BUSINESS DIR	133,920	0	133,920	111,442.13	.00	22,477.87	83.2%
05017501	519122 DW LUNCH ATT.	0	0	0	17,202.23	.00	-17,202.23	100.0%*
05017601	519102 DW HR SEC/CLERI	197,865	0	197,865	168,004.60	.00	29,860.40	84.9%
05017601	519114 DW HUMAN RESOUR	120,000	0	120,000	99,116.66	.00	20,883.34	82.6%

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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05017701	519102 DW IT SEC/CLERI	315,334	0	315,334	240,577.38	.00	74,756.62	76.3%
05017801	579400 DW INSURANCE	36,500	0	36,500	36,500.00	.00	.00	100.0%
05018401	519101 DW SCHL COMM PR	54,000	0	54,000	45,000.00	.00	9,000.00	83.3%
05018401	579300 DW SCHL COMM DU	5,616	0	5,616	5,616.00	.00	.00	100.0%
05018402	539020 DW R/S LEGAL FE	50,000	0	50,000	325.00	.00	49,675.00	.7%
05018502	519115 DW SECURITY/TRA	118,206	0	118,206	98,365.62	.00	19,840.38	83.2%
05018502	519130 DW OVERTIME SEC	22,521	0	22,521	26,968.75	.00	-4,447.75	119.7%*
05018502	519140 DW SECURITY LON	1,000	0	1,000	1,350.00	.00	-350.00	135.0%*
05018502	559581 UNIFORMS	3,000	0	3,000	300.00	1,500.00	1,200.00	60.0%
05018601	519102 DW TRANS SEC/CL	50,540	0	50,540	40,544.93	.00	9,995.07	80.2%
05018601	519115 DEPARTMENT HEAD	64,044	0	64,044	44,586.84	.00	19,457.16	69.6%
05018601	519123 DW BUS DRIVERS	330,556	0	330,556	760,838.96	.00	-430,282.96	230.2%*
05018601	519130 OVERTIME	103,034	0	103,034	64,221.92	.00	38,812.08	62.3%
05018601	529401 DW RS TRANS. RE	65,000	145	65,145	44,147.26	19,566.73	1,431.30	97.8%
05018601	529731 DW RS TRANS.REN	177,390	0	177,390	.00	.00	177,390.00	.0%
05018601	539310 DW TRANS GASOLI	56,078	0	56,078	106,018.31	.00	-49,940.31	189.1%*
05018602	519122 DW SPED TRANS A	177,257	0	177,257	67,260.89	.00	109,996.11	37.9%
05018602	519123 DW SPED BUS DRI	1,238,640	0	1,238,640	111,426.46	.00	1,127,213.54	9.0%
05018602	529401 DW SPED TRANS R	15,000	179	15,179	10,140.12	5,025.36	13.02	99.9%
05018602	529731 DW SPED RENTAL	2,609,716	203,223	2,812,939	2,213,626.79	.00	599,311.87	78.7%
05018602	539310 DW SPED TRANS G	91,000	0	91,000	.00	.00	91,000.00	.0%
05018606	579400 DW TRANS INSURA	17,125	0	17,125	17,125.00	.00	.00	100.0%
05018607	579400 DW SPED TRANS I	75,000	0	75,000	75,000.00	.00	.00	100.0%
05018701	529110 DW NAT. GAS	1,223,500	139,494	1,362,994	1,019,582.28	316,797.75	26,614.00	98.0%
05018702	529120 DW ELECTRICITY	1,259,555	200,000	1,459,555	1,054,356.05	405,149.66	49.29	100.0%
05018702	539450 DW TELEPHONE	132,000	5,066	137,066	61,877.51	8,688.60	66,500.00	51.5%
05041101	519129 BEECHWOOD KNOLL	13,485	0	13,485	7,043.10	.00	6,441.90	52.2%
05041301	519121 BEECHWOOD KNOLL	0	0	0	13,093.21	.00	-13,093.21	100.0%*
05041401	519101 BEECHWOOD KNOLL	1,598,638	0	1,598,638	1,324,895.33	.00	273,742.67	82.9%
05041402	559140 BEECHWOOD KNOLL	6,384	0	6,384	3,431.11	589.55	2,363.34	63.0%
05042601	519121 BEECHWOOD KNOLL	40,833	0	40,833	13,455.29	.00	27,377.71	33.0%
05043001	559200 BEECHWOOD KNOLL	4,810	0	4,810	988.24	758.16	3,063.60	36.3%
05045901	519102 BEECHWOOD KNOLL	45,263	0	45,263	30,141.55	.00	15,121.45	66.6%
05045901	519116 BEECHWOOD KNOLL	114,076	0	114,076	89,433.59	.00	24,642.41	78.4%
05047201	519103 BEECHWOOD KNOLL	107,117	0	107,117	102,221.94	.00	4,895.06	95.4%
05047501	519122 BEECHWOOD KNOLL	20,873	0	20,873	15,376.10	.00	5,496.90	73.7%
05061101	519129 BERNAZZANI EXTR	11,577	0	11,577	7,843.69	.00	3,733.31	67.8%
05061301	519121 BERNAZZANI AIDE	19,323	0	19,323	15,874.96	.00	3,448.04	82.2%
05061401	519101 BERNAZZANI PROF	1,719,361	0	1,719,361	1,394,865.85	.00	324,495.15	81.1%
05061402	559140 BERNAZZANI ED S	6,328	359	6,687	2,225.60	775.05	3,686.69	44.9%
05062601	519121 BERNAZZANI SPED	0	0	0	771.16	.00	-771.16	100.0%*
05063001	559200 BERNAZZANI TEXT	4,550	11	4,561	4,074.71	390.91	95.08	97.9%
05065901	519102 BERNAZZANI SEC/	44,576	0	44,576	35,551.98	.00	9,024.02	79.8%
05065901	519116 BERNAZZANI PRIN	111,541	0	111,541	92,278.74	.00	19,262.26	82.7%

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CITY of QUINCY, MA  
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 10

ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05067201	519103	BERNAZZANI CUST	0	107,117	92,745.50	.00	14,371.50	86.6%
05067501	519122	BERNAZZANI LUNC	0	13,723	9,177.57	.00	4,545.43	66.9%
05081101	519129	LINCOLN HANCOCK	0	18,482	1,683.50	.00	16,798.50	9.1%
05081301	519121	LINCOLN HANCOCK	0	19,323	30,195.93	.00	-10,872.93	156.3%*
05081401	519101	LINCOLN HANCOCK	0	2,335,740	1,743,052.66	.00	592,687.34	74.6%
05081402	559140	LINCOLN HANCOCK	574	11,308	6,488.52	3,913.96	905.21	92.0%
05082601	519121	LINCOLN HANCOCK	0	20,418	17,923.15	.00	2,494.85	87.8%
05083001	559200	LINCOLN HANCOCK	0	7,280	6,667.59	401.03	211.38	97.1%
05085901	519102	LINCOLN HANCOCK	0	45,899	31,479.97	.00	14,419.03	68.6%
05085901	519116	LINCOLN HANCOCK	0	182,001	182,001	.00	110,083.48	39.5%
05087201	519103	LINCOLN HANCOCK	0	195,585	226,825.39	.00	-31,240.39	116.0%*
05087501	519122	LINCOLN HANCOCK	0	24,370	25,493.99	.00	-1,123.99	104.6%*
05091301	519121	ECC AIDES	0	19,323	13,093.21	.00	6,229.79	67.8%
05092601	519121	ECC SPED AIDES	0	347,090	306,181.94	.00	40,908.06	88.2%
05095901	519102	DELLA CHIESA SE	0	46,817	46,817	.00	17,419.57	62.8%
05097201	519103	DELLA CHIESA CU	0	77,856	.00	.00	77,856.00	.0%
05097501	519122	ECC LUNCH ATT.	0	3,467	3,950.64	.00	-483.64	113.9%*
05101101	519129	ATHERTON HOUGH	0	10,319	4,940.34	.00	5,378.66	47.9%
05101301	519121	ATHERTON HOUGH	0	0	13,939.56	.00	-13,939.56	100.0%*
05101401	519101	ATHERTON HOUGH	0	1,014,458	807,730.39	.00	206,727.61	79.6%
05101402	559140	ATHERTON HOUGH	7	5,148	3,148.17	359.03	1,641.00	68.1%
05102601	519121	ATHERTON HOUGH	0	61,251	183,289.20	.00	-122,038.20	299.2%*
05103001	559200	ATHERTON HOUGH	0	3,770	2,965.50	.00	804.50	78.7%
05105901	519102	ATHERTON HOUGH	0	46,446	31,063.08	.00	15,382.92	66.9%
05105901	519116	ATHERTON HOUGH	0	111,134	89,761.98	.00	21,372.02	80.8%
05107201	519103	ATHERTON HOUGH	0	102,852	91,381.93	.00	11,470.07	88.8%
05107501	519122	ATHERTON HOUGH	0	24,369	14,729.12	.00	9,639.88	60.4%
05121001	519121	MARSHALL ESL AI	0	0	16,969.75	.00	-16,969.75	100.0%*
05121102	519129	MARSHALL EXTRA	0	21,392	14,014.11	.00	7,377.89	65.5%
05121301	519121	MARSHALL AIDES	0	19,323	47,925.72	.00	-28,602.72	248.0%*
05121401	519101	MARSHALL PROF S	0	2,681,702	2,102,414.52	.00	579,287.48	78.4%
05121402	559140	MARSHALL ED SUP	0	9,152	5,062.38	3,525.16	564.46	93.8%
05122601	519121	MARSHALL SPED A	0	0	14,345.34	.00	-14,345.34	100.0%*
05123001	559200	MARSHALL TEXTBO	1,101	8,121	6,479.44	.00	1,642.02	79.8%
05125901	519102	MARSHALL SEC/CL	0	46,345	34,784.41	.00	11,560.59	75.1%
05125901	519116	MARSHALL PRINCI	0	181,588	162,536.45	.00	19,051.55	89.5%
05127201	519103	MARSHALL CUSTOD	0	122,506	75,524.35	.00	46,981.65	61.6%
05127501	519122	MARSHALL LUNCH	0	17,334	14,106.43	.00	3,227.57	81.4%
05132601	519121	MERRYMOUNT SPED	0	0	59,330.98	.00	-59,330.98	100.0%*
05141101	519129	MERRYMOUNT EXTR	0	13,987	5,428.99	.00	8,558.01	38.8%
05141401	519101	MERRYMOUNT PROF	0	1,706,331	1,323,920.72	.00	382,410.28	77.6%
05141402	559140	MERRYMOUNT ED S	0	6,101	1,907.88	1,570.87	2,622.25	57.0%
05143001	559200	MERRYMOUNT TEXT	96	4,776	2,098.01	.00	2,678.34	43.9%
05145901	519102	MERRYMOUNT SEC/	0	46,633	29,397.43	.00	17,235.57	63.0%

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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED	
05145901	519116	MERRYMOUNT PRIN	113,441	0	113,441	90,624.94	.00	22,816.06	79.9%
05147201	519103	MERRYMOUNT CUST	103,009	0	103,009	29,738.34	.00	73,270.66	28.9%
05147501	519122	MERRYMOUNT LUNC	12,279	0	12,279	4,235.64	.00	8,043.36	34.5%
05161001	519121	MONTCLAIR ESL A	0	0	0	29,380.73	.00	-29,382.73	100.0%*
05161101	519129	MONTCLAIR EXTRA	15,281	0	15,281	7,310.17	.00	7,970.83	47.8%
05161301	519121	MONTCLAIR AIDES	19,323	0	19,323	12,313.93	.00	7,009.07	63.7%
05161401	519101	MONTCLAIR PROF	2,051,604	0	2,051,604	1,655,085.82	.00	396,518.18	80.7%
05161402	559140	MONTCLAIR ED SU	8,361	122	8,483	7,925.51	556.92	.08	100.0%
05162601	519121	MONTCLAIR SPED	0	0	0	27,207.51	.00	-27,207.51	100.0%*
05163001	559200	MONTCLAIR TEXTB	5,720	885	6,605	4,125.45	1,814.48	665.07	89.9%
05165901	519102	MONTCLAIR SEC/C	47,504	0	47,504	34,740.01	.00	12,763.99	73.1%
05165901	519116	MONTCLAIR PRINC	112,647	0	112,647	93,193.71	.00	19,453.29	82.7%
05167201	519103	MONTCLAIR CUSTO	96,016	0	96,016	90,830.46	.00	5,185.54	94.6%
05167501	519122	MONTCLAIR LUNCH	20,873	0	20,873	32,249.57	.00	-11,376.57	154.5%*
05181101	519129	PARKER EXTRA CU	11,039	0	11,039	3,284.03	.00	7,754.97	29.7%
05181401	519101	PARKER PROF SAL	1,398,411	0	1,398,411	987,918.15	.00	410,492.85	70.6%
05181402	559140	PARKER ED SUPPL	6,271	90	6,361	3,377.38	3,509.95	-526.43	108.3%*
05182601	519121	PARKER SPED AID	61,251	0	61,251	92,555.34	.00	-31,304.34	151.1%*
05183001	559200	PARKER TEXTBOOK	4,290	1,537	5,827	1,536.78	1,071.55	3,218.45	44.8%
05185901	519102	PARKER SEC/CLER	44,986	0	44,986	32,931.61	.00	12,054.39	73.2%
05185901	519116	PARKER PRINCIPA	113,441	0	113,441	89,433.61	.00	24,007.39	78.8%
05187201	519103	PARKER CUSTODIA	109,485	0	109,485	91,518.74	.00	17,966.26	83.6%
05187501	519122	PARKER LUNCH AT	24,370	0	24,370	11,758.75	.00	12,611.25	48.3%
05201101	519129	SNUG HARBOR EXT	13,411	0	13,411	6,317.63	.00	7,093.37	47.1%
05201301	519121	SNUG HARBOR AID	19,322	0	19,322	.00	.00	19,322.00	.0%
05201401	519101	SNUG HARBOR PRO	1,191,812	0	1,191,812	973,887.43	.00	217,924.57	81.7%
05201402	559140	SNUG HARBOR ED	5,254	0	5,254	2,265.82	202.90	2,785.28	47.0%
05202601	519121	SNUG HARBOR SPE	306,256	0	306,256	451,807.98	.00	-145,551.98	147.5%*
05203001	559200	SNUG HARBOR TEX	4,290	0	4,290	2,314.94	579.98	1,395.08	67.5%
05205901	519102	SNUG HARBOR SEC	43,493	0	43,493	32,931.61	.00	10,561.39	75.7%
05205901	519116	SNUG HARBOR PRI	178,036	0	178,036	159,688.61	.00	18,347.39	89.7%
05207201	519103	SNUG HARBOR CUS	134,483	0	134,483	219,876.32	.00	-85,393.32	163.5%*
05207501	519122	SNUG HARBOR LUN	24,370	0	24,370	10,562.18	.00	13,807.82	43.3%
05221101	519129	SQUANTUM EXTRA	12,153	0	12,153	7,472.31	.00	4,680.69	61.5%
05221301	519121	SQUANTUM AIDES	0	0	0	4,013.68	.00	-4,013.68	100.0%*
05221401	519101	SQUANTUM PROF S	1,585,032	0	1,585,032	1,114,276.70	.00	470,755.30	70.3%
05221402	559140	SQUANTUM ED SUP	6,384	314	6,698	3,020.13	1,294.03	2,384.00	64.4%
05222601	519121	SQUANTUM SPED A	183,753	0	183,753	192,435.03	.00	-8,682.03	104.7%*
05223001	559200	SQUANTUM TEXTBO	4,810	0	4,810	2,951.38	101.64	1,756.98	63.5%
05225901	519102	SQUANTUM SEC/CL	46,476	0	46,476	27,242.79	.00	19,233.21	58.6%
05225901	519116	SQUANTUM PRINCI	112,234	0	112,234	92,852.85	.00	19,381.15	82.7%
05227201	519103	SQUANTUM CUSTOD	106,403	0	106,403	88,206.76	.00	18,196.24	82.9%
05227501	519122	SQUANTUM LUNCH	24,370	0	24,370	19,025.93	.00	5,344.07	78.1%
05241101	519129	WOLLASTON EXTRA	12,369	0	12,369	2,997.71	.00	9,371.29	24.2%

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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05241401	519101	WOLLASTON PROF		1,574,526	1,292,548.48	.00	281,977.52	82.1%
05241402	559140	WOLLASTON ED_SU		6,101	6,058.20	390.50	-144.70	102.3%*
05242601	519121	WOLLASTON SPED		0	50,570.90	.00	-50,570.90	100.0%*
05243001	559200	WOLLASTON TEXTB		4,680	2,000.00	.00	2,680.00	42.7%
05245901	519102	WOLLASTON SEC/C		46,817	35,118.15	.00	11,698.85	75.0%
05245901	519116	WOLLASTON PRINC		112,234	92,852.86	.00	19,381.14	82.7%
05247201	519103	WOLLASTON CUSTO		109,360	84,999.64	.00	24,360.36	77.7%
05247501	519122	WOLLASTON LUNCH		20,873	17,216.03	.00	3,656.97	82.5%
05301101	519129	ATLANTIC MS EXT		27,532	18,411.20	.00	9,120.80	66.9%
05301301	519121	ATLANTIC MS AID		19,323	10,598.11	.00	8,724.89	54.8%
05301401	519101	ATLANTIC MS PRO		1,960,683	1,543,327.46	.00	417,355.54	78.7%
05301402	559140	ATLANTIC MS ED		11,808	12,091.33	2,347.89	-2,631.22	122.3%*
05302601	519121	ATLANTIC MS SPE		20,418	70,246.43	.00	-49,828.43	344.0%*
05303001	559200	ATLANTIC MS TEX		9,280	4,308.46	274.73	4,696.81	49.4%
05305801	519101	ATLANTIC MS MED		87,420	.00	.00	87,420.00	.0%
05305901	519102	ATLANTIC MS SEC		47,199	32,139.03	.00	15,059.97	68.1%
05305901	519116	ATLANTIC MS PRI		237,436	197,194.94	.00	40,241.06	83.1%
05307201	519103	ATLANTIC MS CUS		162,007	113,098.80	.00	48,908.20	69.8%
05321101	519129	BROAD MEADOWS M		17,173	9,163.35	.00	8,009.65	53.4%
05321401	519101	BROAD MEADOWS M		1,468,091	1,193,674.51	.00	274,416.49	81.3%
05321402	559140	BROAD MEADOWS M		6,101	6,279	102.89	2,802.22	55.4%
05322601	519121	BROAD MEADOWS M		61,251	83,279.13	.00	-22,028.13	136.0%*
05323001	559200	BROAD MEADOWS M		5,760	8,300	400.00	3,051.25	63.2%
05325801	519101	BROAD MEADOWS M		66,715	56,272.99	.00	10,442.01	84.3%
05325901	519102	BROAD MEADOWS M		44,194	31,750.31	.00	12,443.69	71.8%
05325901	519116	BROAD MEADOWS M		233,736	193,370.78	.00	40,365.22	82.7%
05327201	519103	BROAD MEADOWS M		157,368	150,496.25	.00	6,871.75	95.6%
05341101	519129	CENTRAL MS EXTR		34,513	15,673.81	.00	18,839.19	45.4%
05341301	519121	CENTRAL MS AIDE		19,323	13,007.37	.00	6,315.63	67.3%
05341401	519101	CENTRAL MS PROF		2,747,921	2,275,691.60	.00	472,229.40	82.8%
05341402	559140	CENTRAL MS ED_S		12,712	6,602.59	793.49	5,962.00	55.4%
05342601	519121	CENTRAL MS SPED		61,251	47,448.68	.00	13,802.32	77.5%
05343001	559200	CENTRAL MS TEXT		10,800	4,130.45	253.15	6,587.22	40.0%
05345801	519101	CENTRAL MS MEDI		87,420	72,323.35	.00	15,096.65	82.7%
05345901	519102	CENTRAL MS SEC/		46,953	34,949.73	.00	12,003.27	74.4%
05345901	519116	CENTRAL MS PRIN		228,558	99,341.49	.00	129,216.51	43.5%
05347201	519103	CENTRAL MS CUST		169,317	130,561.25	.00	38,755.75	77.1%
05361101	519129	STERLING MS EXT		20,437	15,219.41	.00	5,217.59	74.5%
05361301	519121	STERLING MS AID		19,323	23,830.22	.00	-4,507.22	123.3%*
05361401	519101	STERLING MS PRO		1,563,945	1,274,746.94	.00	289,198.06	81.5%
05361402	559140	STERLING MS ED		8,757	9,533	943.79	4,760.20	50.1%
05362601	519121	STERLING MS SPE		102,085	102,085	.00	-29,111.79	128.5%*
05363001	559200	STERLING MS TEX		6,400	6,400	65.83	3,418.94	46.6%
05365801	519101	STERLING MS MED		81,303	81,303	.00	14,547.31	82.1%



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ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
05365901	519102	STERLING MS SEC		47,923	46,782.69	.00	1,140.31	97.6%
05365901	519116	STERLING MS PRI		232,907	78,461.46	.00	154,445.54	33.7%
05367201	519103	STERLING MS CUS		181,047	189,861.64	.00	-8,814.64	104.9%*
05381101	519129	POINT WEBSTER M		20,325	10,810.09	.00	9,514.91	53.2%
05381301	519121	POINT WEBSTER M		19,323	17,873.01	.00	1,449.99	92.5%
05381401	519101	POINT WEBSTER M		1,564,365	1,245,696.62	.00	318,668.38	79.6%
05381402	559140	POINT WEBSTER M	194	8,361	8,555	3,623.63	1,861.00	78.2%
05382601	519121	POINT WEBSTER M		102,085	81,996.34	.00	20,088.66	80.3%
05383001	559200	POINT WEBSTER M	316	7,040	7,356	2,498.76	4,433.00	39.7%
05385801	519101	POINT WEBSTER M		77,067	63,251.52	.00	13,815.48	82.1%
05385901	519102	POINT WEBSTER M		51,800	35,503.74	.00	16,296.26	68.5%
05385901	519116	POINT WEBSTER M		231,311	99,341.49	.00	131,969.51	42.9%
05387201	519103	POINT WEBSTER M		164,234	123,620.27	.00	40,613.73	75.3%
05501001	519121	QUINCY HS ESL A		0	18,352.21	.00	-18,352.21	100.0%*
05501101	519129	QUINCY HS EXTRA		29,001	13,930.60	.00	15,070.40	48.0%
05501301	519121	QUINCY HS AIDES		57,963	92,176.48	.00	-34,213.48	159.0%*
05501401	519101	QUINCY HS PROF		6,852,735	5,493,621.99	.00	1,359,113.01	80.2%
05501402	559140	QUINCY HS ED SU	2,736	33,755	36,491	8,526.55	939.61	97.4%
05502601	519121	QUINCY HS SPED		20,418	90,920.11	.00	-70,502.11	445.3%*
05503001	559200	QUINCY HS TEXTB	1,350	33,600	34,950	4,461.00	16,828.32	51.8%
05505801	519101	QUINCY HS MEDIA		84,484	141,790.77	.00	-57,306.77	167.8%*
05505901	519102	QUINCY HS SEC/C		289,457	213,453.22	.00	76,003.78	73.7%
05505901	519116	QUINCY HS PRINC		256,313	229,004.67	.00	27,308.33	89.3%
05505901	519117	QUINCY HS DEANS		393,346	326,791.42	.00	66,554.58	83.1%
05507201	519103	QUINCY HS CUSTO		717,061	404,624.44	.00	312,436.56	56.4%
05508501	519105	QUINCY HS SEC.		199,628	180,050.27	.00	19,577.73	90.2%
05541301	519121	OCC ED CTE AIDE		0	14,942.19	.00	-14,942.19	100.0%*
05542202	519101	OCC ED PROF SAL		1,988,663	1,710,921.83	.00	277,741.17	86.0%
05542204	529405	OCC ED CTE SHOP	180	7,000	7,180	992.77	173.80	97.6%
05542206	559140	OCC ED ED SUPPL	1,671	71,000	72,671	4,729.15	2,134.83	97.1%
05542601	519121	OCC ED CTE SPED		31,151	31,151	.00	31,151.00	.0%
05546201	519102	OCC ED SEC/CLER		50,383	50,383	.00	50,383.00	.0%
05546201	519114	OCC ED DIRECTOR		137,154	137,154	.00	23,020.86	83.2%
05600201	519101	N. QUINCY HS RO		168,221	67,651.48	.00	100,569.52	40.2%
05601101	519129	N. QUINCY HS EX		29,001	9,024.14	.00	19,976.86	31.1%
05601301	519121	N. QUINCY HS AI		77,285	79,523.02	.00	-2,238.02	102.9%*
05601401	519101	N. QUINCY HS PR		5,406,121	4,361,372.69	.00	1,044,748.31	80.7%
05601402	559140	N. QUINCY HS ED	343	25,282	25,625	7,725.30	42.52	99.8%
05602601	519121	N. QUINCY HS SP		204,172	247,122.56	.00	-42,950.56	121.0%*
05603001	559200	N. QUINCY HS TE		27,300	20,292.15	2,267.76	4,740.09	82.6%
05605801	519101	N. QUINCY HS ME		96,248	139,179.06	.00	-42,931.06	144.6%*
05605902	519102	N. QUINCY HS SE		293,588	179,739.53	.00	113,848.47	61.2%
05605902	519116	N. QUINCY HS PR		357,687	283,302.75	.00	74,384.25	79.2%
05605902	519117	N. QUINCY HS DE		287,367	216,581.24	.00	70,785.76	75.4%

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CITY of QUINCY, MA  
YEAR-TO-DATE BUDGET REPORT

P 9  
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FOR 2022 10

ACCOUNTS FOR: 0500	SCHOOL GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED	
<a href="#">05607201</a>	<a href="#">519103</a>	<a href="#">N. QUINCY HS CU</a>	474,933	0	474,933	427,153.72	.00	47,779.28	89.9%
<a href="#">05608501</a>	<a href="#">519105</a>	<a href="#">N. QUINCY HS SE</a>	198,132	0	198,132	176,062.84	.00	22,069.16	88.9%
<a href="#">05620301</a>	<a href="#">519101</a>	<a href="#">PROFESSIONAL SA</a>	852,345	0	852,345	440,345.58	.00	411,999.42	51.7%
<a href="#">05620301</a>	<a href="#">519102</a>	<a href="#">GOALS SEC/CLERI</a>	22,973	0	22,973	27,215.11	.00	-4,242.11	118.5%*
<a href="#">05620302</a>	<a href="#">559140</a>	<a href="#">ALT PROGRAMS ED</a>	2,000	0	2,000	.00	.00	2,000.00	.0%
<a href="#">05620302</a>	<a href="#">559200</a>	<a href="#">TEXT BOOKS</a>	5,231	0	5,231	1,012.80	.00	4,218.20	19.4%
<a href="#">05623601</a>	<a href="#">519101</a>	<a href="#">ALT PROGRAMS PR</a>	0	0	0	329,514.28	.00	-329,514.28	100.0%*
<a href="#">05632601</a>	<a href="#">519121</a>	<a href="#">AIDES</a>	128,988	0	128,988	46,396.47	.00	82,591.53	36.0%
TOTAL SCHOOL GENERAL FUND		114,290,181	1,997,047	116,287,228	-30,961,151.77	1,150,203.30	146,098,176.40	-25.6%	
TOTAL REVENUES		0	0	0	-114,970,181.00	.00	114,970,181.00		
TOTAL EXPENSES		114,290,181	1,997,047	116,287,228	84,009,029.23	1,150,203.30	31,127,995.40		

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CITY of QUINCY, MA  
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 10

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	114,290,181	1,997,047	116,287,228	-30,961,151.77	1,150,203.30	146,098,176.40	-25.6%

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



**Most Recent  
Basic Financial  
Statement**

***CITY OF QUINCY, MASSACHUSETTS***

***REPORT ON EXAMINATION OF  
BASIC FINANCIAL STATEMENTS***

***YEAR ENDED JUNE 30, 2020***

CITY OF QUINCY, MASSACHUSETTS

REPORT ON EXAMINATION OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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## **Independent Auditors' Report**

To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

## **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of and for the year ended June 30, 2020 (except for the Quincy Contributory Retirement System which is as of and for the year ended December 31, 2019), and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Quincy Contributory Retirement System as of December 31, 2019 which is presented as a major fiduciary fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Quincy Contributory Retirement System is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of June 30, 2020 (except for the Quincy Contributory Retirement System which is as of December 31, 2019), and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2021 on our consideration of the City of Quincy, Massachusetts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Quincy, Massachusetts' internal control over financial reporting and compliance.



July 20, 2021

# ***Management's Discussion and Analysis***

## ***Management's Discussion and Analysis***

As management of the City of Quincy (City), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2020. We encourage readers to consider the information presented in this report. All amounts, unless otherwise indicated, are expressed in whole dollars.

The Governmental Accounting Standards Board (GASB) is the authoritative standard setting body that provides guidance on how to prepare financial statements in conformity with generally accepted accounting principles (GAAP). Users of these financial statements (such as investors and rating agencies) rely on the GASB to establish consistent reporting standards for all governments in the United States. This consistent application is the only way users (including citizens, the media, legislators and others) can assess the financial condition of one government compared to others.

### **Financial Highlights**

- The liabilities and deferred inflows of resources of the City exceeded its assets and deferred outflows of resources at the close of 2020 by \$621.7 million due to the unfunded long-term actuarially determined net pension liability of \$394 million and the actuarially determined net other postemployment liability of \$781.8 million.
- The accumulated governmental liability for net other postemployment benefits liability is \$753.3 million and the accumulated governmental net pension liability is \$355.3 million. This has created a negative balance of \$953 million for governmental activities unrestricted net position.
- The accumulated business-type liability for the net other postemployment benefits liability is \$28.5 million and the accumulated business-type net pension liability is \$38.7 million. This has created a negative balance of \$39.1 million for business-type activities unrestricted net position.
- At the close of the current year, the City's general fund reported an ending fund balance of \$23.2 million a decrease of \$1.7 million from the prior year.
- In 2020, the City incurred \$7.6 million of expenses related to the COVID-19 Pandemic, which were funded by grants received by the State and Federal governments (See Note 15).

### ***Overview of the Financial Statements***

This discussion and analysis is intended to serve as an introduction to the City of Quincy's basic financial statements. These basic financial statements comprise three components: 1) the government-wide financial statements, 2) the fund financial statements, and 3) the notes to the financial statements.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of finances, in a manner similar to private-sector business.

The *statement of net position* presents information on all assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change

occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities include general government, public safety, education, public works, human services, community preservation, culture and recreation, COVID-19, claims and judgments and interest. The business-type activities include the activities of the sewer, water, and Quincy College operations.

The government-wide financial statements include not only the City of Quincy itself (known as the *primary government*), but also a legally separate public employee retirement system for which the City of Quincy is financially accountable. Financial information for this *component unit* is reported within the fiduciary fund statements.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund statements focus on *near-term inflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Proprietary funds.** The City maintains one type of proprietary fund.

*Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sewer, water, and Quincy College activities.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$621.6 million at the close of 2020.

Net position of \$340.6 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in its capital assets is reported net of its related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional \$29.8 million of the net position represents resources that are subject to external restrictions on how they may be used. The remaining *unrestricted net position* deficit balance is not available to meet the City's ongoing obligations to citizens and creditors because the related non-capital liabilities exceed non-capital assets. The *unrestricted net position* deficit balance of \$992 million, which represents amounts that will need to be raised over the course of time, is mostly the result of recognizing the net OPEB liabilities of \$781.8 million and net pension liabilities of \$394 million.

The discussion and comparison of governmental and business-type activities of the City are presented on the pages that follow.

### **Governmental Activities**

The City's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources for governmental activities by \$650.6 million at the close of 2020.

Comparative information regarding the City's governmental activities assets, deferred outflows of resources, liabilities, and deferred inflows of resources, between the current and prior years, is presented in the following table:

	2020	2019
<b>Assets:</b>		
Current assets.....	\$ 194,619,709	\$ 156,406,421
Noncurrent assets (excluding capital).....	-	1,263,971
Capital assets, non depreciable.....	85,564,170	80,322,918
Capital assets, net of accumulated depreciation....	613,424,823	531,131,913
<b>Total assets.....</b>	<b>893,608,702</b>	<b>769,125,223</b>
<b>Deferred outflows of resources.....</b>	<b>192,211,895</b>	<b>42,800,071</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	41,170,241	36,542,845
Noncurrent liabilities (excluding debt).....	1,115,189,087	1,112,679,713
Current debt.....	239,161,947	151,373,918
Noncurrent debt.....	280,048,105	238,337,705
<b>Total liabilities.....</b>	<b>1,675,569,380</b>	<b>1,538,934,181</b>
<b>Deferred inflows of resources.....</b>	<b>60,877,285</b>	<b>70,349,872</b>
<b>Net position:</b>		
Net investment in capital assets.....	273,902,163	279,626,894
Restricted.....	28,507,334	29,968,302
Unrestricted.....	(953,035,565)	(1,106,953,955)
<b>Total net position.....</b>	<b>\$ (650,626,068)</b>	<b>\$ (797,358,759)</b>

The governmental net position increased \$146.7 million during the current year. This was mainly driven by a combined \$156.5 million decrease in the net pension and net other postemployment benefit liabilities.

Beginning net position has been restated to reflect a change in the measurement date associated with net other postemployment benefit liability. The change in measurement date is allowed per GASB Statement #75. Accordingly, previously reported net position of \$725.3 million has been restated to \$797.4 million (see Note 16 for additional information).

The governmental activities expenses totaled \$258.8 million of which \$122.8 million, or 47.5% of total governmental activities expenses, was directly supported by program revenues consisting of charges for services, operating and capital grants and contributions.

General revenues totaled \$282.5 million, primarily coming from property taxes, motor vehicle excise and unrestricted grants and contributions. General revenues increased \$16.5 million over the prior year and the increase is mainly attributable to real estate tax revenues being \$15.6 million higher than the prior year.

Capital grant revenues decreased \$4.6 million because of decreased grant reimbursements from the Massachusetts School Building Authority (MSBA). The MSBA reimburses the City based on a percentage of eligible reimbursable costs.

Comparative information regarding the City's governmental activities revenues and expenses, between the current and prior years, is presented below in the following table:

	2020	2019
<b>Program Revenues:</b>		
Charges for services.....	\$ 13,986,748	\$ 14,768,754
Operating grants and contributions.....	102,370,222	87,334,694
Capital grants and contributions.....	6,478,862	11,094,081
<b>General Revenues:</b>		
Real estate and personal property taxes, net of tax refunds payable.....	240,401,841	224,790,893
Tax and other liens.....	115,631	1,857,246
Motor vehicle and other excise taxes.....	11,527,847	11,355,353
Hotel/motel tax.....	1,322,127	1,210,084
Meals tax.....	1,818,971	1,953,953
Urban development corporation tax.....	-	626,090
Community preservation tax.....	1,986,710	1,847,369
Penalties and interest on taxes.....	1,242,912	1,382,842
Payments in lieu of taxes.....	1,141,295	1,113,855
Grants and contributions not restricted to specific programs.....	20,777,168	20,454,436
Unrestricted investment income.....	1,521,520	1,903,676
<b>Total revenues.....</b>	<b>404,691,854</b>	<b>381,693,326</b>
<b>Expenses:</b>		
General government.....	30,937,325	34,537,891
Public safety.....	52,437,893	116,157,509
Education.....	108,149,564	191,989,938
Public works.....	25,258,627	27,626,980
Human services.....	12,669,457	12,596,314
Culture and recreation.....	10,095,902	14,371,742
Community preservation.....	593,647	1,358,301
COVID-19.....	7,277,743	-
Claims and judgments.....	162,238	226,287
Interest.....	11,056,767	10,284,985
<b>Total expenses.....</b>	<b>258,639,163</b>	<b>409,149,947</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>146,052,691</b>	<b>(27,456,621)</b>
<b>Transfers.....</b>	<b>680,000</b>	<b>-</b>
<b>Change in net position.....</b>	<b>146,732,691</b>	<b>(27,456,621)</b>
<b>Net position, beginning of year (as restated).....</b>	<b>(797,358,759)</b>	<b>(769,902,138)</b>
<b>Net position, end of year.....</b>	<b>\$ (650,626,068)</b>	<b>\$ (797,358,759)</b>

The City experienced an unusual (\$150.5) change in Governmental activities expenses during fiscal 2020 compared to fiscal 2019. The fund based Governmental expenditures increased in line with the voted budget; however, during the financial statement conversion from the modified accrual basis of accounting to the full accrual basis of accounting the City was required by GAAP to recognize the change in the plan benefits for OPEB benefits that were implemented during fiscal year 2020 as an immediate reduction of expense. Among other benefit changes to the health care options offered to retirees, the City changed from premium based plans to a self-insured plan. These changes resulted in a decrease of \$197.4 million in the total OPEB liability during fiscal year, all of which is recognized in the current year. Offsetting that decrease in the OPEB liability was a \$187.6 million increase in the liability for changes in assumptions and differences between expected and actual results. GAAP requires that the expense related to these types of changes be amortized over several years and not recognized fully in the current year. These deferred expenses are recorded as Deferred Inflows/Outflows on the Statement of Net Position at year-end. The net effect of the reporting of OPEB expenses resulted in an (\$114 million) reduction in expenses in fiscal year 2020 while in fiscal year 2019 OPEB expenses were increased by \$34 million. The net effect of the change in OPEB accrued expenses, between the fiscal years, was a reduction of (\$148) million. This is the primary reason the functional expenses in the table above reported significant reductions in expenses between years. The changes are more fully described in Note 12 to the Financial Statements as well as the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds.

In March 2020, the Federal Government approved the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provides federal funding to assist communities in paying costs incurred between March 1, 2020 and December 31, 2021, that are directly related to the COVID-19 pandemic. The Commonwealth of Massachusetts was awarded \$2.7 million which is to be allocated amongst local governments based on population. The State has made a portion of these funds available as of June 30, 2020. In fiscal year 2020, the City incurred \$7.6 million of COVID related expenses. The City is relying on various federal and state grants to fund these costs. (See Note 15 for further information).

### **Business-type Activities**

The City's business-type activities assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$28.9 million at the close of 2020. Comparative information regarding the City's business-type activities assets, deferred outflows of resources, liabilities, and deferred inflows of resources, between the current and prior years, is presented in the table on the following page.



	2020	2019
<b>Assets:</b>		
Current assets.....	\$ 48,378,221	\$ 50,016,436
Noncurrent assets (excluding capital).....	1,162,365	1,168,409
Capital assets, non depreciable.....	1,562,894	362,004
Capital assets, net of accumulated depreciation....	90,570,971	86,182,356
<b>Total assets.....</b>	<b>141,674,451</b>	<b>137,729,205</b>
<b>Deferred outflows of resources.....</b>	<b>8,836,800</b>	<b>6,086,457</b>
<b>Liabilities:</b>		
Current liabilities (excluding debt).....	7,522,915	6,674,058
Noncurrent liabilities (excluding debt).....	69,022,513	71,993,021
Current debt.....	2,190,172	12,157,976
Noncurrent debt.....	38,161,951	25,379,119
<b>Total liabilities.....</b>	<b>116,897,551</b>	<b>116,204,174</b>
<b>Deferred inflows of resources.....</b>	<b>4,677,873</b>	<b>4,390,878</b>
<b>Net position:</b>		
Net investment in capital assets.....	66,690,407	64,942,505
Restricted.....	1,333,000	1,333,000
Unrestricted.....	(39,087,580)	(43,054,895)
<b>Total net position.....</b>	<b>\$ 28,935,827</b>	<b>\$ 23,220,610</b>

Business-type net position of \$66.7 million represents the net investment in capital assets, \$1.3 million is restricted for capital purposes and workers compensation financing and the remaining unrestricted net position is in a deficit of \$39.1 million.

Comparative information regarding the City's business-type activities revenues and expenses, between the current and prior year, is presented below in the following table:

	2020	2019
<b>Program Revenues:</b>		
Charges for services.....	\$ 79,035,984	\$ 77,220,926
Operating grants and contributions.....	551,297	1,436,948
Capital grants and contributions.....	1,402,209	2,777,279
<b>General Revenues:</b>		
Penalties and interest.....	363,363	415,215
Unrestricted investment income.....	234,958	244,927
<b>Total revenues.....</b>	<b>81,587,811</b>	<b>82,095,295</b>
<b>Expenses:</b>		
Water.....	19,258,619	20,928,709
Sewer.....	27,829,869	29,492,512
Quincy College.....	28,104,106	35,242,429
<b>Total expenses.....</b>	<b>75,192,594</b>	<b>85,663,650</b>
<b>Excess (Deficiency) before transfers.....</b>	<b>6,395,217</b>	<b>(3,568,355)</b>
<b>Transfers.....</b>	<b>(680,000)</b>	<b>(56,250)</b>
<b>Change in net position.....</b>	<b>5,715,217</b>	<b>(3,624,605)</b>
<b>Net position, beginning of year (as restated).....</b>	<b>23,220,610</b>	<b>26,845,215</b>
<b>Net position, end of year.....</b>	<b>\$ 28,935,827</b>	<b>\$ 23,220,610</b>

Beginning net position has been restated to reflect a change in the measurement date associated with net other postemployment benefit liability. The change in measurement date is allowed per GASB Statement #75. Accordingly, previously reported net position of \$26.5 million has been restated to \$23.2 million (see Note 16 for additional information).

The City's business-type activities net position increased \$5.7 million in the current year as discussed in the following paragraphs.

The water enterprise fund's net position increased \$2.4 million from the prior year. This is the result of principal payments on debt exceeding depreciation expense and decreased expenses associated with the fund's net pension and net other postemployment benefit liabilities. Beginning net position was restated from \$18.6 million to \$17.4 million.

The sewer enterprise net position increased \$2.8 million from the prior year. The increase is the result of the City receiving \$1.3 million of capital grants from MWRA and the decreased operating assessments from the MWRA and decreased contacted services costs. Beginning net position was restated from \$25.7 million to \$25.2 million.

The ending net position of the Quincy College enterprise fund increased \$465,000. Operating revenues increased over the previous year by \$1.8 million, or 7.1%. The increase in operating revenues is related to an increase of \$227,000 in operation grant revenue received from the Commonwealth to fund pension contribution made on behalf of the instructional staff of the College. Also, impacting the change in operating revenue is a net

increase of \$1.6 million in registration fees and other operating grant revenue. Registration fee revenue decreased \$668,000 as a result of course cancellations resulting from the COVID-19 pandemic. The decreased registration fees were offset by grants received under the CARES Act, and other grants meant to supplement existing revenues of the College.

Operating expenses decreased by \$2.5 million or 8%. The reason for the decrease in operating expense is as mainly due to the College having suspended its contribution to the OPEB Trust for 2020. A decrease in health insurance costs also occurred as a result of the College being able to have a large portion of health insurance costs get absorbed by the City of Quincy.

## ***Financial Analysis of the Government's Funds***

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. In particular *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year.

As of the end of the current year, governmental funds reported a combined net ending fund balance deficit of \$80.7 million. The ending net fund balance deficit is due to the Downtown Improvement Capital Fund and City Capital Plan fund deficits of \$116.5 million, and \$2.1 million, respectively. There are offsetting surpluses of \$23.2 million in the General Fund and \$8.7 million in the non-major governmental funds.

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$15.6 million and total fund balance was \$23.2 million. Assignments of fund balance for encumbrances and continuing appropriations totaled \$7.6 million. Unassigned fund balance represents 4.5% of total general fund expenditures, while total fund balance represents 6.6% of that same amount.

The general fund experienced a decrease of \$1.7 million. Some offsetting factors created this result: 1) the utilization of prudent cost controls that resulted in a budgetary appropriation turn-back of \$3.7 million and 2) the general fund absorbing, but not budgeting, the 100% of the \$2.3 million health insurance costs associated with the employees and retirees of the Quincy College Enterprise Fund. In previous years these costs were budgeted and paid for in the enterprise fund.

Fund balance of the Downtown Improvement Capital Fund decreased by \$50.3 million which was caused by unfunded expenditures in the amount of \$50.5 million. The current fund deficit balance of \$116.5 million will be funded through the issuance of additional long-term debt. The fund accounts for activity related to a major ongoing capital project to improve the downtown area.

Fund balance of the City Capital Plan Fund decreased by \$9.1 million. This was due total fund expenditures of \$45.8 million being offset by the issuance of long-term debt of \$28.8 million and the receipt of a bond premium of \$5.3 million. The fund expenditures were incurred under various contracts for library and parkland improvements, roadway and seawall infrastructure improvements, construction of a new police station and other public safety related projects. The fund began the year with a \$7 million surplus.

## ***General Fund Budgetary Highlights.***

The final budget of \$341.1 million is reflective of an increase of \$5.2 million, when compared to the original budget. The increased appropriation is due to additional appropriations to fund contributions to the OPEB Trust Fund, transfers to the weather and general stabilization funds, establishment of a budget for the City's public cable access operations, and to fund initial responses to the COVID pandemic. The City funded these measures prior to the creation of various federal and state grants to fund these costs.

Revenues were \$5.3 million lower than budgeted amounts due to various factors. License and permit revenues, real estate revenues, meals taxes, motor vehicle and other excise taxes, and corporate development taxes were \$6.7 million less than anticipated. This variance to the final budget is reflective of the impacts of the COVID-19 pandemic which led to less building permits being issued due to work stoppages in the building construction industry. The COVID-19 pandemic also contributed to delayed real estate and other tax collections. Offsetting these revenue categories was actual intergovernmental receipts being \$800,000 higher than budget. This is largely due to a receipt of federal and state grants to fund prior year storm damage. The City also realized \$830,000 in collections of prior year tax liens. This amount was unbudgeted.

Actual expenditures and encumbrances were lower than budgeted amounts by \$3.7 million due to appropriation turn-backs in the general government, public safety, education and public works functions. These reversions were largely drive by lower utility and other contractual service costs. The overall reversions were driven by less demand for services as a result of most governmental building and facilities being closed or unused for the fourth quarter of the fiscal year. Offsetting the reversions was an over-expenditure of \$2.3 million in the employee benefits budget. This was due to the general fund absorbing, but not budgeting, the health insurance costs associated with the employees and retirees of the Quincy College Enterprise Fund. In previous years these costs were budgeted and paid for in the enterprise fund.

## ***Capital Asset and Debt Administration***

**Capital Assets.** In conjunction with the annual operating budget, the City annually prepares a capital budget for the upcoming year and a five-year Capital Improvement Plan (CIP) that is used as a guide for future capital expenditures.

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2020, amounts to \$791.1 million (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and building improvements, machinery, vehicles and equipment, and infrastructure. The total increase in the City's investment in capital assets for the current year was \$94.8 million, net of \$24.9 million of depreciation expense.

The major reason for the increase in governmental capital asset activity includes the capitalization of final construction costs associated with the new Sterling Middle School construction project, Cottage Ave. and Hancock St. improvements, school building repairs, library repairs, park improvements and related projects funded through the Community Preservation Fund, fire department equipment, infrastructure costs associated with the downtown redevelopment project, as well as various roadway infrastructure upgrades and improvements.

The major reason for the increase in water and sewer fund capital assets is due to the City's ongoing investment in the infrastructure that supports the distribution and collection systems of both funds.

**Debt Administration.** The City maintains an S&P Bond Rating of AA+. The City continues to maintain strong market access for both note and bond sales.

Outstanding long-term debt of the general government, as of June 30, 2020, totaled approximately \$293.4 million. During fiscal year 2020 governmental funds issued \$49.1 million of general obligation bonds of which \$20.4 million was for the Sterling Middle School project, \$5.7 million was for Citywide road and sidewalk repair, \$9.5 million was for parkland improvements, \$4.5 million was for general capital improvements and \$9 million was for seawall & pump station repair.

Subsequent to the end of the fiscal year, the City issued \$20.8 million of long-term debt, respectively, which related to outstanding bond anticipation notes at year end. As such, the City has presented the debt as long-term in the financial statements.

At June 30, 2020, the water enterprise fund had \$26.3 million in long-term debt, and the sewer enterprise fund had \$13.5 million in long-term debt. During fiscal year 2020 the water enterprise fund issued \$5.7 million of zero interest bonds through the Massachusetts Water Resources Authority (MWRA) and \$8.0 million of general obligation bonds. The sewer enterprise fund issued \$445,000 of zero interest bonds through MWRA). As part of the MWRA bond issuance the Sewer fund received \$1.3 million in capital grants for the inflow and infiltration reduction projects. All of the debt carried by the water and sewer enterprise funds is supported by the user rates with no subsidy from the general fund.

At June 30, 2020, the City carried \$248.4 million of bond anticipation notes of which \$145.8 million relates to the Quincy Center Concourse downtown redevelopment project; \$69.9 million relates to various non-education related capital projects, \$25.7 million relates to capital projects that enhance the education system of the City, and \$7 million relates to water infrastructure projects.

Please refer to notes 4, 6, 7, and 9 in the financial statements for further discussion of the major capital and debt activity.

### ***Requests for Information***

This financial report is designed to provide a general overview of the City of Quincy's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Municipal Finance, City Hall, 1305 Hancock St., Quincy, Massachusetts 02169.

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# ***Basic Financial Statements***

## STATEMENT OF NET POSITION

JUNE 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
<b>CURRENT:</b>			
Cash and cash equivalents.....	\$ 157,826,463	\$ 32,102,826	\$ 189,929,289
Investments.....	4,004,624	-	4,004,624
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	9,420,914	-	9,420,914
Tax liens and deferrals.....	6,429,996	1,294,147	7,724,143
Community preservation fund surtax.....	60,330	-	60,330
Motor vehicle and other excise taxes.....	1,636,948	-	1,636,948
User fees.....	-	14,975,204	14,975,204
Departmental and other.....	594,112	-	594,112
Intergovernmental.....	12,584,919	-	12,584,919
Intergovernmental - subsidy.....	-	6,044	6,044
Community preservation state share.....	568,760	-	568,760
Loans.....	497,585	-	497,585
Tax foreclosures.....	995,058	-	995,058
<b>Total current assets.....</b>	<b>194,619,709</b>	<b>48,378,221</b>	<b>242,997,930</b>
<b>NONCURRENT:</b>			
Receivables, net of allowance for uncollectibles:			
Intergovernmental - subsidy.....	-	29,365	29,365
Deposit on purchase of property.....	-	1,133,000	1,133,000
Capital assets, nondepreciable.....	85,564,170	1,562,894	87,127,064
Capital assets, net of accumulated depreciation.....	613,424,823	90,570,971	703,995,794
<b>Total noncurrent assets.....</b>	<b>698,988,993</b>	<b>93,296,230</b>	<b>792,285,223</b>
<b>TOTAL ASSETS.....</b>	<b>893,608,702</b>	<b>141,674,451</b>	<b>1,035,283,153</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions.....	18,466,501	2,538,050	21,004,551
Deferred outflows related to other postemployment benefits.....	173,745,394	6,298,750	180,044,144
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<b>192,211,895</b>	<b>8,836,800</b>	<b>201,048,695</b>
<b>LIABILITIES</b>			
<b>CURRENT:</b>			
Warrants payable.....	8,767,865	4,362,609	13,130,474
Accrued payroll.....	12,385,374	474,207	12,859,581
Tax refunds payable.....	1,377,000	-	1,377,000
Accrued interest.....	7,058,171	133,515	7,191,686
Other liabilities.....	457,831	1,657,470	2,115,301
Fees collected in advance.....	-	38,402	38,402
Compensated absences.....	10,595,000	739,712	11,334,712
Workers' compensation.....	529,000	117,000	646,000
Notes payable.....	225,811,847	513,500	226,325,347
Bonds payable.....	13,350,100	1,676,672	15,026,772
<b>Total current liabilities.....</b>	<b>280,332,188</b>	<b>9,713,087</b>	<b>290,045,275</b>
<b>NONCURRENT:</b>			
Compensated absences.....	3,615,000	54,070	3,669,070
Workers' compensation.....	3,041,000	1,750,000	4,791,000
Net pension liability.....	355,256,578	38,743,391	393,999,969
Net other postemployment benefits liability.....	753,276,509	28,475,052	781,751,561
Bonds payable.....	280,048,105	38,161,951	318,210,056
<b>Total noncurrent liabilities.....</b>	<b>1,395,237,192</b>	<b>107,184,464</b>	<b>1,502,421,656</b>
<b>TOTAL LIABILITIES.....</b>	<b>1,675,569,380</b>	<b>116,897,551</b>	<b>1,792,466,931</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions.....	17,626,399	3,596,173	21,222,572
Deferred inflows related to other postemployment benefits.....	43,250,886	1,081,700	44,332,586
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>60,877,285</b>	<b>4,677,873</b>	<b>65,555,158</b>
<b>NET POSITION</b>			
Net investment in capital assets.....	273,902,163	66,690,407	340,592,570
Restricted for:			
Capital purposes.....	-	1,133,000	1,133,000
Workers compensation.....	-	200,000	200,000
Loans.....	497,585	-	497,585
Permanent funds:			
Expendable.....	2,448,608	-	2,448,608
Nonexpendable.....	264,484	-	264,484
Gifts and grants.....	18,212,536	-	18,212,536
Community preservation.....	7,084,121	-	7,084,121
Unrestricted.....	(953,035,565)	(39,087,580)	(992,123,145)
<b>TOTAL NET POSITION.....</b>	<b>\$ (650,626,068)</b>	<b>\$ 28,935,827</b>	<b>\$ (621,690,241)</b>

See notes to basic financial statements.



**STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary Government:</b>					
<i>Governmental Activities:</i>					
General government.....	\$ 30,937,325	\$ 6,809,079	\$ 11,267,514	\$ -	\$ (12,860,732)
Public safety.....	52,437,893	4,197,552	2,316,738	-	(45,923,603)
Education.....	108,149,564	1,390,600	72,810,687	1,222,427	(32,725,850)
Public works.....	25,258,627	1,056,632	2,201,509	4,505,646	(17,494,840)
Human services.....	12,669,457	76,522	6,157,422	-	(6,435,513)
Culture and recreation.....	10,095,902	456,363	193,898	-	(9,445,641)
Community preservation.....	593,647	-	-	750,789	157,142
COVID-19.....	7,277,743	-	7,277,743	-	-
Claims and judgments.....	162,238	-	-	-	(162,238)
Interest.....	11,056,767	-	144,711	-	(10,912,056)
<b>Total Governmental Activities.....</b>	<b>258,639,163</b>	<b>13,986,748</b>	<b>102,370,222</b>	<b>6,478,862</b>	<b>(135,803,331)</b>
<i>Business-Type Activities:</i>					
Water.....	19,258,619	21,164,872	447,116	-	2,353,369
Sewer.....	27,829,869	29,454,113	104,181	1,335,150	3,063,575
Quincy College.....	28,104,106	28,416,999	-	67,059	379,952
<b>Total Business-Type Activities.....</b>	<b>75,192,594</b>	<b>79,035,984</b>	<b>551,297</b>	<b>1,402,209</b>	<b>5,796,896</b>
<b>Total Primary Government.....</b>	<b>\$ 333,831,757</b>	<b>\$ 93,022,732</b>	<b>\$ 102,921,519</b>	<b>\$ 7,881,071</b>	<b>\$ (130,006,435)</b>

See notes to basic financial statements.

(Continued)

**STATEMENT OF ACTIVITIES (continued)**

YEAR ENDED JUNE 30, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Changes in net position:</b>			
Net (expense) revenue from previous page..... \$	<b>(135,803,331)</b>	\$ <b>5,796,896</b>	\$ <b>(130,006,435)</b>
<i>General revenues:</i>			
Real estate and personal property taxes, net of tax refunds payable.....	240,401,841	-	240,401,841
Tax and other liens.....	115,631	-	115,631
Motor vehicle and other excise taxes.....	11,527,847	-	11,527,847
Hotel/motel tax.....	1,322,127	-	1,322,127
Meals tax.....	1,818,971	-	1,818,971
Community preservation tax.....	1,986,710	-	1,986,710
Penalties and interest on taxes.....	1,242,912	363,363	1,606,275
Payments in lieu of taxes.....	1,141,295	-	1,141,295
Grants and contributions not restricted to specific programs.....	20,777,168	-	20,777,168
Unrestricted investment income.....	1,521,520	234,958	1,756,478
<i>Transfers, net</i> .....	680,000	(680,000)	-
Total general revenues and transfers.....	<u>282,536,022</u>	<u>(81,679)</u>	<u>282,454,343</u>
Change in net position.....	146,732,691	5,715,217	152,447,908
<i>Net position:</i>			
Beginning of year, as restated.....	<u>(797,358,759)</u>	<u>23,220,610</u>	<u>(774,138,149)</u>
End of year..... \$	<u><u>(650,626,068)</u></u>	<u><u>28,935,827</u></u>	<u><u>(621,690,241)</u></u>

See notes to basic financial statements.

(Concluded)

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2020

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents.....	\$ 40,425,460	\$ 32,298,227	\$ 61,164,510	\$ 23,938,266	\$ 157,826,463
Investments.....	-	-	-	4,004,624	4,004,624
Receivables, net of uncollectibles:					
Real estate and personal property taxes.....	9,420,914	-	-	-	9,420,914
Tax liens and deferrals.....	6,409,863	-	-	20,133	6,429,996
Community preservation fund surtax.....	-	-	-	60,330	60,330
Motor vehicle and other excise taxes.....	1,636,948	-	-	-	1,636,948
Departmental and other.....	518,062	-	-	76,050	594,112
Intergovernmental.....	791,420	-	-	11,793,499	12,584,919
Community preservation state share.....	-	-	-	568,760	568,760
Loans.....	-	-	-	497,585	497,585
Tax foreclosures.....	995,058	-	-	-	995,058
<b>TOTAL ASSETS.....</b>	<b>\$ 60,197,725</b>	<b>\$ 32,298,227</b>	<b>\$ 61,164,510</b>	<b>\$ 40,959,247</b>	<b>\$ 194,619,709</b>
<b>LIABILITIES</b>					
Warrants payable.....	\$ 2,127,383	\$ 3,015,646	\$ 2,878,609	\$ 746,227	\$ 8,767,865
Accrued payroll.....	12,385,374	-	-	-	12,385,374
Tax refunds payable.....	1,377,000	-	-	-	1,377,000
Accrued interest on notes payable.....	3,043,300	-	-	-	3,043,300
Other liabilities.....	451,776	-	-	6,055	457,831
Notes payable.....	-	145,800,000	60,386,468	19,625,379	225,811,847
<b>TOTAL LIABILITIES.....</b>	<b>19,384,833</b>	<b>148,815,646</b>	<b>63,265,077</b>	<b>20,377,661</b>	<b>251,843,217</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue.....	17,587,261	-	-	5,873,987	23,461,248
<b>FUND BALANCES</b>					
Nonspendable.....	-	-	-	264,484	264,484
Restricted.....	-	-	-	28,514,706	28,514,706
Assigned.....	7,578,953	-	-	-	7,578,953
Unassigned.....	15,646,678	(116,517,419)	(2,100,567)	(14,071,591)	(117,042,899)
<b>TOTAL FUND BALANCES.....</b>	<b>23,225,631</b>	<b>(116,517,419)</b>	<b>(2,100,567)</b>	<b>14,707,599</b>	<b>(80,684,756)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 60,197,725</b>	<b>\$ 32,298,227</b>	<b>\$ 61,164,510</b>	<b>\$ 40,959,247</b>	<b>\$ 194,619,709</b>

See notes to basic financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TOTAL FUND BALANCES TO THE STATEMENT OF NET POSITION**

JUNE 30, 2020

Total governmental fund balances.....		\$ (80,684,756)
Capital assets (net) used in governmental activities are not financial resources and, therefore, are not reported in the funds.....		698,988,993
Accounts receivable are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.....		23,461,248
The statement of net position includes certain deferred inflows of resources and deferred outflows of resources that will be amortized over future periods. In governmental funds, these amounts are not deferred.....		131,334,610
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.....		(4,014,871)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable.....	(293,398,205)	
Net pension liability.....	(355,256,578)	
Net other postemployment benefits liability.....	(753,276,509)	
Workers' compensation.....	(3,570,000)	
Compensated absences.....	<u>(14,210,000)</u>	
Net effect of reporting long-term liabilities.....		<u>(1,419,711,292)</u>
Net position of governmental activities.....		\$ <u>(650,626,068)</u>

See notes to basic financial statements.

**GOVERNMENTAL FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 2020

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 238,823,622	\$ -	\$ -	\$ -	\$ 238,823,622
Tax liens.....	830,407	-	-	-	830,407
Motor vehicle and other excise taxes.....	10,900,552	-	-	-	10,900,552
Hotel/motel tax.....	-	-	-	1,322,127	1,322,127
Meals tax.....	1,818,971	-	-	-	1,818,971
Charges for services.....	-	-	-	2,569,755	2,569,755
Penalties and interest on taxes.....	1,238,328	-	-	4,584	1,242,912
Fees and rentals.....	3,011,737	-	-	-	3,011,737
Payments in lieu of taxes.....	1,141,295	-	-	-	1,141,295
Licenses and permits.....	2,935,950	-	-	-	2,935,950
Fines and forfeitures.....	650,183	-	-	-	650,183
Intergovernmental - state aid.....	50,134,306	-	-	-	50,134,306
Intergovernmental - School Building Authority.....	385,483	-	-	1,174,614	1,560,097
Intergovernmental - Teachers Retirement.....	31,145,908	-	-	-	31,145,908
Intergovernmental - other.....	1,441,614	-	50,000	33,379,518	34,871,132
Intergovernmental - COVID-19 relief.....	-	-	-	7,277,743	7,277,743
Departmental and other.....	2,898,665	176,296	225,000	3,736,878	7,036,839
Community preservation taxes.....	-	-	-	1,967,531	1,967,531
Community preservation state match.....	-	-	-	441,760	441,760
Contributions and donations.....	-	-	-	2,935,245	2,935,245
Investment income.....	1,330,685	-	-	190,835	1,521,520
<b>TOTAL REVENUES.....</b>	<b>348,687,706</b>	<b>176,296</b>	<b>275,000</b>	<b>55,000,590</b>	<b>404,139,592</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	17,505,143	-	1,367,575	12,584,633	31,457,351
Public safety.....	62,186,816	-	21,211,229	2,304,106	85,702,151
Education.....	108,499,165	-	-	28,507,052	137,006,217
Public works.....	14,946,837	50,498,774	12,772,957	3,406,201	81,624,769
Human services.....	3,423,089	-	-	9,423,592	12,846,681
Culture and recreation.....	7,614,046	-	10,457,052	331,822	18,402,920
Community preservation.....	-	-	-	544,951	544,951
COVID-19.....	-	-	-	7,277,743	7,277,743
Pension benefits.....	29,111,719	-	-	-	29,111,719
Pension benefits - Teachers Retirement.....	31,145,908	-	-	-	31,145,908
Employee benefits.....	51,739,266	-	-	-	51,739,266
Claims and judgments.....	162,238	-	-	-	162,238
State and county charges.....	4,151,681	-	-	-	4,151,681
Debt service:					
Principal.....	10,341,341	-	-	5,000	10,346,341
Interest.....	9,778,954	-	-	801,397	10,580,351
<b>TOTAL EXPENDITURES.....</b>	<b>350,606,203</b>	<b>50,498,774</b>	<b>45,808,813</b>	<b>65,186,497</b>	<b>512,100,287</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(1,918,497)</b>	<b>(50,322,478)</b>	<b>(45,533,813)</b>	<b>(10,185,907)</b>	<b>(107,960,695)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Issuance of bonds.....	-	-	28,761,346	20,399,029	49,160,375
Premium from issuance of bonds.....	-	-	5,250,125	650,000	5,900,125
Transfers in.....	2,682,841	-	2,450,663	50,000	5,183,504
Transfers out.....	(2,450,663)	-	-	(2,052,841)	(4,503,504)
<b>TOTAL OTHER FINANCING SOURCES (USES)...</b>	<b>232,178</b>	<b>-</b>	<b>36,462,134</b>	<b>19,046,188</b>	<b>55,740,500</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>(1,686,319)</b>	<b>(50,322,478)</b>	<b>(9,071,679)</b>	<b>8,860,281</b>	<b>(52,220,195)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR.....</b>	<b>24,911,950</b>	<b>(66,194,941)</b>	<b>6,971,112</b>	<b>5,847,318</b>	<b>(28,464,561)</b>
<b>FUND BALANCES AT END OF YEAR.....</b>	<b>\$ 23,225,631</b>	<b>\$ (116,517,419)</b>	<b>\$ (2,100,567)</b>	<b>\$ 14,707,599</b>	<b>\$ (80,684,756)</b>

See notes to basic financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

YEAR ENDED JUNE 30, 2020

Net change in fund balances - total governmental funds.....		\$ (52,220,195)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay.....	109,765,757	
Depreciation expense.....	<u>(22,231,595)</u>	
Net effect of reporting capital assets.....		87,534,162
<p>Revenues in the Statement of Activities that do not provide current financial resources are unavailable in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable differ between the two statements. This amount represents the net change in unavailable revenue.....</p>		
		552,262
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are unavailable and amortized in the Statement of Activities.</p>		
Issuance of bonds.....	(49,160,375)	
Premium from issuance of bonds.....	(5,900,125)	
Net amortization of premium from issuance of bonds.....	882,119	
Debt service principal payments.....	<u>10,346,341</u>	
Net effect of reporting long-term debt.....		(43,832,040)
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Net change in compensated absences accrual.....	(279,000)	
Net change in accrued interest on long-term debt.....	(1,358,535)	
Net change in deferred outflow/(inflow) of resources related to pensions.....	(33,856,692)	
Net change in net pension liability.....	24,156,272	
Net change in deferred outflow/(inflow) of resources related to other postemployment benefits.....	192,741,103	
Net change in net other postemployment benefits liability.....	(26,527,646)	
Net change in workers' compensation liability.....	<u>(177,000)</u>	
Net effect of recording long-term liabilities.....		<u>154,698,502</u>
Change in net position of governmental activities.....		<u>\$ 146,732,691</u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**

JUNE 30, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Quincy College	Total
<b>ASSETS</b>				
<b>CURRENT:</b>				
Cash and cash equivalents.....	\$ 13,855,698	\$ 11,088,928	\$ 7,158,200	\$ 32,102,826
Receivables, net of allowance for uncollectibles:				
Liens - user fees.....	554,538	739,609	-	1,294,147
User fees.....	3,231,119	5,156,312	6,587,773	14,975,204
Intergovernmental - subsidy.....	-	6,044	-	6,044
Total current assets.....	<u>17,641,355</u>	<u>16,990,893</u>	<u>13,745,973</u>	<u>48,378,221</u>
<b>NONCURRENT:</b>				
Receivables, net of allowance for uncollectibles:				
Intergovernmental - subsidy.....	-	29,365	-	29,365
Deposit on purchase of property.....	-	-	1,133,000	1,133,000
Capital assets, non depreciable.....	1,280,364	282,530	-	1,562,894
Capital assets, net of accumulated depreciation.....	<u>50,092,852</u>	<u>37,991,365</u>	<u>2,486,754</u>	<u>90,570,971</u>
Total noncurrent assets.....	<u>51,373,216</u>	<u>38,303,260</u>	<u>3,619,754</u>	<u>93,296,230</u>
<b>TOTAL ASSETS.....</b>	<u><b>69,014,571</b></u>	<u><b>55,294,153</b></u>	<u><b>17,365,727</b></u>	<u><b>141,674,451</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to pensions.....	524,067	357,878	1,656,105	2,538,050
Deferred outflows related to other postemployment benefits.....	<u>2,582,300</u>	<u>1,763,100</u>	<u>1,953,350</u>	<u>6,298,750</u>
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES.....</b>	<u><b>3,106,367</b></u>	<u><b>2,120,978</b></u>	<u><b>3,609,455</b></u>	<u><b>8,836,800</b></u>
<b>LIABILITIES</b>				
<b>CURRENT:</b>				
Warrants payable.....	2,727,499	274,757	1,360,353	4,362,609
Accrued payroll.....	17,669	13,934	442,604	474,207
Accrued interest.....	25,704	107,811	-	133,515
Other liabilities.....	-	-	1,657,470	1,657,470
Fees collected in advance.....	-	-	38,402	38,402
Compensated absences.....	243,000	105,000	391,712	739,712
Workers' compensation.....	-	-	117,000	117,000
Notes payable.....	513,500	-	-	513,500
Bonds payable.....	<u>688,796</u>	<u>987,876</u>	<u>-</u>	<u>1,676,672</u>
Total current liabilities.....	<u>4,216,168</u>	<u>1,489,378</u>	<u>4,007,541</u>	<u>9,713,087</u>
<b>NONCURRENT:</b>				
Compensated absences.....	25,000	11,000	18,070	54,070
Workers' compensation.....	-	-	1,750,000	1,750,000
Net pension liability.....	10,081,942	6,884,810	21,776,639	38,743,391
Net other postemployment benefits liability.....	11,195,700	7,643,900	9,635,452	28,475,052
Bonds payable.....	<u>25,625,575</u>	<u>12,536,376</u>	<u>-</u>	<u>38,161,951</u>
Total noncurrent liabilities.....	<u>46,928,217</u>	<u>27,076,086</u>	<u>33,180,161</u>	<u>107,184,464</u>
<b>TOTAL LIABILITIES.....</b>	<u><b>51,144,385</b></u>	<u><b>28,565,464</b></u>	<u><b>37,187,702</b></u>	<u><b>116,897,551</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to pensions.....	500,225	341,597	2,754,351	3,596,173
Deferred inflows related to other postemployment benefits.....	<u>642,800</u>	<u>438,900</u>	<u>-</u>	<u>1,081,700</u>
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<u><b>1,143,025</b></u>	<u><b>780,497</b></u>	<u><b>2,754,351</b></u>	<u><b>4,677,873</b></u>
<b>NET POSITION</b>				
Net investment in capital assets.....	31,949,862	32,253,791	2,486,754	66,690,407
Restricted for:				
Capital purposes.....	-	-	1,133,000	1,133,000
Workers compensation.....	-	-	200,000	200,000
Unrestricted.....	<u>(12,116,334)</u>	<u>(4,184,621)</u>	<u>(22,786,625)</u>	<u>(39,087,580)</u>
<b>TOTAL NET POSITION.....</b>	<u><b>\$ 19,833,528</b></u>	<u><b>\$ 28,069,170</b></u>	<u><b>\$ (18,966,871)</b></u>	<u><b>\$ 28,935,827</b></u>

See notes to basic financial statements.

**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**YEAR ENDED JUNE 30, 2020**

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Quincy College	Total
<b>OPERATING REVENUES:</b>				
Charges for services.....	\$ 21,224,527	\$ 28,660,902	\$ 28,056,049	\$ 77,941,478
<b>OPERATING EXPENSES:</b>				
Cost of services and administration.....	14,605,163	24,617,558	9,936,806	49,159,527
Salaries and wages.....	2,546,577	1,739,020	16,175,514	20,461,111
Depreciation.....	1,455,528	1,178,671	1,750,827	4,385,026
<b>TOTAL OPERATING EXPENSES.....</b>	<b>18,607,268</b>	<b>27,535,249</b>	<b>27,863,147</b>	<b>74,005,664</b>
<b>OPERATING INCOME (LOSS).....</b>	<b>2,617,259</b>	<b>1,125,653</b>	<b>192,902</b>	<b>3,935,814</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment income.....	197,435	34,848	85,984	318,267
Interest expense.....	(651,351)	(294,620)	-	(945,971)
Penalties and interest.....	163,731	199,632	-	363,363
Intergovernmental - subsidy.....	339,000	69,333	-	408,333
Other nonoperating revenues.....	-	-	360,950	360,950
Other nonoperating assessments.....	-	793,211	-	793,211
Other nonoperating expenses.....	-	-	(240,959)	(240,959)
<b>TOTAL NONOPERATING REVENUES (EXPENSES), NET.....</b>	<b>48,815</b>	<b>802,404</b>	<b>205,975</b>	<b>1,057,194</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS.....</b>	<b>2,666,074</b>	<b>1,928,057</b>	<b>398,877</b>	<b>4,993,008</b>
<b>CAPITAL CONTRIBUTIONS.....</b>	<b>-</b>	<b>1,335,150</b>	<b>67,059</b>	<b>1,402,209</b>
<b>TRANSFERS:</b>				
Transfers in.....	-	270,000	-	270,000
Transfers out.....	(270,000)	(680,000)	-	(950,000)
<b>TOTAL TRANSFERS.....</b>	<b>(270,000)</b>	<b>(410,000)</b>	<b>-</b>	<b>(680,000)</b>
<b>CHANGE IN NET POSITION.....</b>	<b>2,396,074</b>	<b>2,853,207</b>	<b>465,936</b>	<b>5,715,217</b>
<b>NET POSITION AT BEGINNING OF YEAR, AS RESTATED.....</b>	<b>17,437,454</b>	<b>25,215,963</b>	<b>(19,432,807)</b>	<b>23,220,610</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 19,833,528</b>	<b>\$ 28,069,170</b>	<b>\$ (18,966,871)</b>	<b>\$ 28,935,827</b>

See notes to basic financial statements.



**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

YEAR ENDED JUNE 30, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Quincy College	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Receipts from customers and users.....	\$ 21,402,337	\$ 29,490,027	\$ 25,398,124	\$ 76,290,488
Payments to vendors.....	(16,395,053)	(26,237,292)	(11,225,165)	(53,857,510)
Payments to employees.....	(2,540,667)	(1,726,894)	(16,209,656)	(20,477,217)
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>2,466,617</b>	<b>1,525,841</b>	<b>(2,036,697)</b>	<b>1,955,761</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers in.....	-	270,000	-	270,000
Transfers out.....	(270,000)	(680,000)	-	(950,000)
<b>NET CASH FROM NONCAPITAL FINANCING ACTIVITIES.....</b>	<b>(270,000)</b>	<b>(410,000)</b>	<b>-</b>	<b>(680,000)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from the issuance of bonds and notes.....	22,187,300	445,050	-	22,632,350
Capital contributions.....	339,000	1,404,483	67,059	1,810,542
Acquisition and construction of capital assets.....	(5,013,423)	(3,964,765)	(101,550)	(9,079,738)
Principal payments on bonds and notes.....	(18,401,287)	(1,416,036)	-	(19,817,323)
Interest expense.....	(657,226)	(306,852)	-	(964,078)
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES.....</b>	<b>(1,545,636)</b>	<b>(3,838,120)</b>	<b>(34,491)</b>	<b>(5,418,247)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Investment income.....	197,435	34,848	85,984	318,267
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS.....</b>	<b>848,416</b>	<b>(2,687,431)</b>	<b>(1,985,204)</b>	<b>(3,824,219)</b>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR.....	13,007,282	13,776,359	9,143,404	35,927,045
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR.....</b>	<b>\$ 13,855,698</b>	<b>\$ 11,088,928</b>	<b>\$ 7,158,200</b>	<b>\$ 32,102,826</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</b>				
<b>FROM OPERATING ACTIVITIES:</b>				
Operating income (loss).....	\$ 2,617,259	\$ 1,125,653	\$ 192,902	\$ 3,935,814
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation.....	1,455,528	1,178,671	1,750,827	4,385,026
Deferred (outflows)/inflows related to pensions.....	926,298	661,923	2,322,822	3,911,043
Deferred (outflows)/inflows related to other postemployment benefits.....	(2,864,700)	(1,955,900)	(1,553,791)	(6,374,391)
Credit card fees.....	-	-	(240,959)	(240,959)
Vending commission and other revenues.....	-	-	360,950	360,950
Other nonoperating assessments.....	-	793,211	-	793,211
Penalties and interest.....	163,731	199,632	-	363,363
Changes in assets and liabilities:				
User charges.....	14,079	(163,718)	(2,030,320)	(2,179,959)
Warrants payable.....	117,068	3,240	(443,984)	(323,676)
Accrued payroll.....	5,910	12,126	(167,142)	(149,106)
Fees collected in advance.....	-	-	(627,605)	(627,605)
Other liabilities.....	-	-	957,720	957,720
Compensated absences.....	4,000	4,000	42,522	50,522
Workers' compensation.....	-	-	133,000	133,000
Net pension liability.....	(366,856)	(602,097)	(2,597,534)	(3,566,487)
Net other postemployment benefits liability.....	394,300	269,100	(136,105)	527,295
Total adjustments.....	(150,642)	400,188	(2,229,599)	(1,980,053)
<b>NET CASH FROM OPERATING ACTIVITIES.....</b>	<b>\$ 2,466,617</b>	<b>\$ 1,525,841</b>	<b>\$ (2,036,697)</b>	<b>\$ 1,955,761</b>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>				
Intergovernmental subsidy of debt service.....	\$ 339,000	\$ -	\$ -	\$ 339,000

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF FIDUCIARY NET POSITION

JUNE 30, 2020

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents.....	\$ 4,411,396	\$ 938,655	\$ 1,232,915
Investments:			
Equity securities.....	2,347,892	-	-
Fixed income mutual funds.....	908,267	-	-
Pooled domestic equity.....	12,523,638	-	-
Pooled alternative investments.....	125,304,755	-	-
Pooled real estate.....	892,359	-	-
Pooled mutual funds.....	228,741,094	-	-
Plymouth County OPEB trust investment pool.....	2,558,281	-	-
Receivables, net of allowance for uncollectibles:			
Departmental and other.....	2,394,727	-	893,877
<b>TOTAL ASSETS.....</b>	<b>380,082,409</b>	<b>938,655</b>	<b>2,126,792</b>
<b>LIABILITIES</b>			
Warrants payable.....	165,271	-	31,559
Liabilities due depositors.....	-	-	2,095,233
<b>TOTAL LIABILITIES.....</b>	<b>165,271</b>	<b>-</b>	<b>2,126,792</b>
<b>NET POSITION</b>			
Restricted for pensions.....	374,083,972	-	-
Restricted for other postemployment benefits.....	5,833,166	-	-
Held in trust for other purposes.....	-	938,655	-
<b>TOTAL NET POSITION.....</b>	<b>\$ 379,917,138</b>	<b>\$ 938,655</b>	<b>\$ -</b>

See notes to basic financial statements.

**FIDUCIARY FUNDS**  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

YEAR ENDED JUNE 30, 2020

	Pension and Other Employee Benefit Trust Funds	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Employer contributions.....	\$ 34,275,735	\$ -
Employer contributions for other postemployment benefit payments.....	16,817,102	-
Member contributions.....	10,229,640	-
Transfers from other systems.....	2,427,302	-
Workers compensation settlements.....	13,000	-
State COLA reimbursements.....	290,602	-
Private donations.....	-	590
<b>Total contributions.....</b>	<b>64,053,381</b>	<b>590</b>
Net investment income:		
Investment income (loss).....	55,171,167	27,891
Less: investment expense.....	(1,009,648)	-
<b>Net investment income (loss).....</b>	<b>54,161,519</b>	<b>27,891</b>
<b>TOTAL ADDITIONS.....</b>	<b>118,214,900</b>	<b>28,481</b>
<b>DEDUCTIONS:</b>		
Administration.....	507,604	-
Transfers to other systems.....	2,917,029	-
Retirement benefits and refunds.....	47,287,451	-
Other postemployment benefit payments.....	17,019,319	-
Educational scholarships.....	-	9,274
<b>TOTAL DEDUCTIONS.....</b>	<b>67,731,403</b>	<b>9,274</b>
<b>NET INCREASE (DECREASE) IN NET POSITION.....</b>	<b>50,483,497</b>	<b>19,207</b>
<b>NET POSITION AT BEGINNING OF YEAR.....</b>	<b>329,433,641</b>	<b>919,448</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 379,917,138</b>	<b>\$ 938,655</b>

See notes to basic financial statements.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the City of Quincy, Massachusetts (City) have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

**A. Reporting Entity**

The City is a municipal corporation that is governed by an elected Mayor and City Council. For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and its component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

*Component Unit Presented as a Fiduciary Fund* – The following component unit is presented as a Fiduciary Fund of the primary government due to the nature and significance of the relationship between the City and the component unit.

The Quincy Contributory Retirement System (the System) was established to provide retirement benefits to City employees, the Quincy Housing Authority employees and their beneficiaries. The System is governed by a five-member board comprised of the City Auditor (ex-officio), two members elected by the System's participants, one member appointed by the City Council and one member appointed by the Retirement Board's members. The System is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

The System issued a separate audited financial statement along with a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the System located at 1250 Hancock St., Suite 506, Quincy, Massachusetts 02169.

Quincy College is not a separate legal entity and therefore the condensed financial statements are presented as an Enterprise Fund. The College's stand-alone financial statements present only the financial activity and net position of the enterprise fund department and do not include the financial activity or position of the Quincy College Trust, Inc. which is a separate legal entity but considered a component unit. The activity and ending balances of the Quincy College Trust, Inc. are not material to the City and are not presented in these financial statements. The College prepared stand-alone audited financial statements for the year ended June 30, 2020, and they can be obtained directly from their Director of Finance, 1250 Hancock Street, Quincy, Massachusetts 02169.

**B. Government-Wide and Fund Financial Statements*****Government-Wide Financial Statements***

The government-wide financial statements (i.e., statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units.

*Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and displayed in a single column.

*Major Fund Criteria*

Major funds must be reported if the following criteria are met:

- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Fiduciary funds are reported by fund type.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation*Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- Grants and contributions that are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions that are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of interfund activity has been removed from the government-wide financial statements. Exceptions are charges between the general fund and the water, sewer and Quincy College enterprise funds. Elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

### *Fund Financial Statements*

**Governmental** fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *General Fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *Downtown Improvement Capital Fund* is a capital project used to account for costs and funding related to a major ongoing capital project to improve the downtown area.

The *City Capital Plan Fund* is a capital project used to account for costs and funding related to a major ongoing non-education related capital project to improve parklands, improve general government facilities, and to provide for the acquisition of new machinery and equipment.

The nonmajor governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *nonmajor governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than permanent funds or capital projects.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for education related capital outlays, including the acquisition or construction of major capital facilities and other capital assets of the governmental funds.

The *permanent fund* is used to account for and report financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

**Proprietary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The following major proprietary funds are reported:

The *water enterprise fund* is used to account for the water activities.

The *sewer enterprise fund* is used to account for the sewer activities.

The *Quincy College enterprise fund* is used to account for the Quincy College activities.

**Fiduciary** fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension and other employee benefit trust funds* are used to account for the activities of the Quincy Contributory Retirement System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries. The fund also accumulates resources, that has been set aside by the City of Quincy and Quincy College, to provide funding for future other postemployment benefit liabilities.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the trustees to authorize spending of the realized investment earnings. The City's educational scholarship trusts that are under the custody of the City Treasurer are accounted for in this fund. Educational scholarship trusts that are under the custody of Quincy College are also accounted for in this fund.

The *agency fund* is used to account for police and fire details, planning board and other surety bonds, and other assets held in a purely custodial capacity.

#### D. Cash and Investments

##### *Government-Wide and Fund Financial Statements*

Cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with an original maturity of three months or less from the date of acquisition.

Investments are carried at fair value. The fair values were determined by the closing price for those securities traded on national stock exchanges and at the average bid-and-asked quotation for those securities in the over-the-counter market.

### E. Fair Value Measurements

The City reports required types of financial instruments in accordance with the fair value standards. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or valuation techniques) to determine fair value. Fair value standards also require the government to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 depending on lock up and notice periods associated with the underlying funds.

Instruments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments, which are generally included in this category, include actively traded equity and debt securities, U.S. government obligations, and mutual funds with quoted market prices in active markets.

Level 2 – Pricing inputs are other than quoted in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Certain fixed income securities, primarily corporate bonds, are classified as Level 2 because fair values are estimated using pricing models, matrix pricing, or discounted cash flows.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy and is based on the lowest level of input that is significant to the fair value measurement.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument. Instruments with readily available active quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in these financial statements. For more information on the fair value of the City's financial instruments, see Note 2- Cash and Investments.

### F. Accounts Receivable

#### *Government-Wide and Fund Financial Statements*

The recognition of revenue related to accounts receivable reported in the government-wide financial statements and the proprietary funds and fiduciary funds financial statements are reported under the accrual basis of accounting. The recognition of revenue related to accounts receivable reported in the governmental funds financial statements are reported under the modified accrual basis of accounting.

#### ***Real Estate, Personal Property Taxes and Tax Liens***

Real estate and personal property taxes are levied and based on values assessed on January 1<sup>st</sup> of every year. Assessed values are established by the Board of Assessor's for 100% of the estimated fair market value. Taxes are due on August 1<sup>st</sup>, November 1<sup>st</sup>, February 1<sup>st</sup> and May 1<sup>st</sup> and are subject to penalties and interest if they are not paid by the respective due date. Real estate and personal property taxes levied are recorded as receivables in the year of the levy.



Real estate tax liens are processed on delinquent properties and are recorded as receivables in the year they are processed.

Real estate receivables are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible accounts is not reported.

Personal property taxes cannot be secured through the lien process. The allowance of uncollectible accounts is estimated based on historical trends and specific account analysis.

### ***Motor Vehicle Excise***

Motor vehicle excise taxes are assessed annually for each vehicle registered and are recorded as receivables in the year of the levy. The Commonwealth is responsible for reporting the number of vehicles registered and the fair values of those vehicles. The tax calculation is the fair value of the vehicle multiplied by \$25 per \$1,000 of value.

The allowance for uncollectible accounts is estimated based on historical trends and specific account analysis.

### ***Water and Sewer User Fees and Liens***

User fees are levied monthly based on individual meter readings and are subject to penalties and interest if they are not paid by the respective due date. Unbilled user fees are estimated at year-end and are recorded as revenue in the current period. Water and Sewer liens are processed on delinquent accounts and included as a lien on the property owner's tax bill. Water and Sewer charges and liens are recorded as receivables in the year of the levy.

Since the receivables are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

### ***Quincy College User Fees***

Represent student accounts and other receivables. The recognition of revenue related to accounts receivable are reported under the accrual basis of accounting.

### ***Community Preservation Fund Surcharge***

The City has adopted the Community Preservation Act and the provisions of the Act allow the City to assess property owners an additional 1% - 3% of the total real estate commitment. The City has opted to a surcharge of 1% added to each real estate tax bill. Revenues from this surcharge are credited to the Community Preservation Fund, a component of the nonmajor governmental funds to fund open space acquisitions, affordable housing initiatives, historic preservation and recreational uses.

Since the surcharges are secured via the lien process, these accounts are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

### ***Intergovernmental***

Various federal and state grants for operating and capital purposes are applied for and received annually. For non-expenditure driven grants, receivables are recorded as soon as all eligibility requirements imposed by the provider have been met. For expenditure driven grants, receivables are recorded when the qualifying expenditures are incurred, and all other grant requirements are met.

These receivables are considered 100% collectible and therefore do not report an allowance for uncollectible accounts.

**Real Estate Tax Deferrals**

Real estate tax deferrals are receivables from owners of real property that have entered into a tax deferral and recovery agreement with the Board of Assessors (M.G.L. Ch 59, §5).

Real estate tax deferrals are secured via the tax lien process and are considered 100% collectible. Accordingly, an allowance for uncollectible accounts is not reported.

G. Inventories

*Government-Wide and Fund Financial Statements*

Inventories are recorded as expenditures at the time of purchase. Such inventories are not material in total to the government-wide and fund financial statements, and therefore are not reported.

H. Capital Assets

*Government-Wide and Proprietary Fund Financial Statements*

Capital assets, which include land, land improvements, buildings and building improvements, machinery and equipment, vehicles and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are reported in the applicable governmental or business-type activity column of the government-wide financial statements, and the proprietary fund financial statements.

Capital assets are recorded at historical cost, or at estimated historical cost, if actual historical cost is not available. Donated capital assets are recorded at the estimated fair market value at the date of donation. Except for the capital assets of the governmental activities column in the government-wide financial statements, construction period interest is capitalized on constructed capital assets.

All purchases and construction costs in excess of \$15,000 are capitalized at the date of acquisition or construction, respectively, with expected useful lives of greater than one year. Capital assets (excluding land) are depreciated on a straight-line basis. The estimated useful lives of capital assets are as follows:

<u>Capital Asset Type</u>	<u>Estimated Useful Life (in years)</u>
Land improvements.....	20
Leasehold improvements.....	5
Buildings and improvements.....	7 - 40
Machinery and equipment.....	3 - 20
Vehicles.....	5
Infrastructure.....	10 - 50

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized and are treated as expenses when incurred. Improvements are capitalized.

*Governmental Fund Financial Statements*

Capital asset costs are recorded as expenditures in the acquiring fund in the year of the purchase.

I. Deferred Outflows/Inflows of Resources*Government-Wide Financial Statements (Net Position)*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has reported deferred outflows of resources related to pensions and other postemployment benefits in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has reported deferred inflows of resources related to pensions and other postemployment benefits in this category.

*Governmental Fund Financial Statements*

In addition to liabilities, the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents assets that have been recorded in the governmental fund financial statements, but the revenue is not available and so will *not* be recognized as an inflow of resources (revenue) until it becomes available. The City has recorded unavailable revenue as deferred inflows of resources in the governmental funds balance sheet.

J. Interfund Receivables and Payables

During the course of its' operations, transactions occur between and within individual funds that may result in amounts owed between funds.

*Government-Wide Financial Statements*

Transactions of a buyer/seller nature between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of net position as "internal balances".

*Fund Financial Statements*

Transactions of a buyer/seller nature between and within funds are *not* eliminated from the individual fund statements. Receivables and payables resulting from these transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

K. Interfund Transfers

During the course of its' operations, resources are permanently reallocated between and within funds. These transactions are reported as transfers in and transfers out.

*Government-Wide Financial Statements*

Transfers between and within governmental funds and internal service funds are eliminated from the governmental activities in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the statement of activities as “Transfers, net”.

*Fund Financial Statements*

Transfers between and within funds are not eliminated from the individual fund statements and are reported as transfers in and transfers out.

L. Unavailable revenue

Unavailable revenue at the governmental fund financial statement level represents billed receivables that do not meet the available criterion in accordance with the current financial resources measurement focus and the modified accrual basis of accounting. Unavailable revenue is recognized as revenue in the conversion to the government-wide (full accrual) financial statements.

M. Net position and Fund Equity*Government-Wide Financial Statements (Net Position)*

Net position is reported as restricted when amounts that are not available for appropriation or are legally restricted by outside parties for a specific future use.

Net position has been “restricted for” the following:

“Capital purposes” represents funds paid on deposit for the acquisition of land and buildings.

“Workers compensation” represents amounts restricted by Quincy College for purposes of paying future workers compensation claims.

“Loans” represents various community development loans to individuals and businesses in the City.

“Permanent funds – nonexpendable” represents the endowment portion of donor restricted trusts that support governmental programs.

“Permanent funds – expendable” represents the amount of realized and unrealized investment earnings of donor restricted trusts. The donor restrictions and trustee policies only allows the trustees to approve spending of the realized investment earnings that support governmental programs.

“Grants and gifts” represents assets that have restrictions placed on them from outside parties.

“Community preservation” represents amounts held for uses restricted by law for community preservation purposes.

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

*Fund Financial Statements (Fund Balances)*

Governmental fund balances are classified as nonspendable, restricted, committed, assigned, or unassigned based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The governmental fund balance classifications are as follows:

“Nonspendable” fund balance includes amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact.

“Restricted” fund balance includes amounts subject to constraints placed on the use of resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or that are imposed by law through constitutional provisions or enabling legislation.

“Assigned” fund balance includes amounts that are constrained by the City’s intent to be used for specific purposes but are neither restricted nor committed. Massachusetts General Law authorizes the Director of Municipal Finance, at his or her discretion, to assign fund balance. Assignments generally only exist temporarily. Additional action does not have to be taken for the removal of an assignment.

“Unassigned” fund balance includes the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance.

The City will, from time to time, fund outlays for a particular purpose from different components of fund balance. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balances in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. When different components of fund balance can be used for the same purpose, it is the City’s policy to consider restricted fund balance to have been depleted first, followed by committed fund balance, and assigned fund balance. Unassigned fund balance is applied last.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of both the Quincy Contributory Retirement System (QCRS) and the Massachusetts Teachers Retirement System (MTRS) and additions to/deductions from the Systems’ fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Long-term debt*Government-Wide and Proprietary Fund Financial Statements*

Long-term debt is reported as liabilities in the government-wide and proprietary fund statement of net position. Material bond premiums and discounts are capitalized and amortized over the life of the bonds using the effective interest method.

*Governmental Fund Financial Statements*

The face amount of governmental funds long-term debt is reported as other financing sources. Bond premiums and discounts, as well as issuance costs, are recognized in the current period. Bond premiums are reported as other financing sources and bond discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual bond proceeds received, are reported as general government expenditures.

P. Investment Income

Excluding the permanent funds, investment income derived from major and nonmajor governmental funds is legally assigned to the general fund unless otherwise directed by Massachusetts General Law (MGL).

Proprietary funds retain their investment income.

Q. Compensated Absences

Employees are granted vacation and sick leave in varying amounts based on collective bargaining agreements, state laws and executive policies.

*Government-Wide and Proprietary Fund Financial Statements*

Vested or accumulated vacation and sick leave are reported as liabilities and expensed as incurred.

*Governmental Fund Financial Statements*

Vested or accumulated vacation and sick leave, which will be liquidated with expendable available financial resources, are reported as expenditures and fund liabilities.

R. Use of Estimates*Government-Wide and Fund Financial Statements*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of the revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

S. Fund Deficits

At June 30, 2020, the Downtown Improvement Capital Fund and the City Capital Plan Fund (major governmental funds) had fund deficits of \$116.5 million and \$2.1 million, respectively. The non-major Education Capital Plan had an ending fund deficit of \$14.1 million. These deficits will be funded in future years through grant receipts, issuances of long-term debt and other available funds.

T. Total Column*Government-Wide Financial Statements*

The total column presented on the government-wide financial statements represents consolidated financial information.

*Fund Financial Statements*

The total column on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

**NOTE 2 - CASH AND INVESTMENTS**

A cash and investment pool is maintained that is available for use by all funds. Each fund type's portion of this pool is displayed on the balance sheet as "Cash and Cash Equivalents". The deposits and investments of the trust funds are held separately from those of other funds.

Statutes authorize the investment in obligations of the U.S. Treasury, agencies, and instrumentalities, certificates of deposit, repurchase agreements, money market accounts, bank deposits and the State Treasurer's Investment Pool (the Pool). The Treasurer may also invest trust funds in securities, other than mortgages or collateral loans, which are legal for the investment of funds of savings banks under the laws of the Commonwealth.

The Pool meets the criteria of an external investment pool. The Pool is administered by the Massachusetts Municipal Depository Trust (MMDT), which was established by the Treasurer of the Commonwealth who serves as Trustee. The fair value of the position in the Pool is the same as the value of the Pool shares.

MMDT maintains a cash portfolio and a short-term bond portfolio. The City participates in the cash portfolio which had a weighted average maturity of 33 days.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. At year-end, the carrying amount of deposits totaled \$172,400,815 and the bank balance totaled \$178,233,819. Of the bank balance, \$3,043,095 was covered by Federal Depository Insurance, \$21,057,234 was covered by the Depositors Insurance Fund, and \$146,563,186 was exposed to custodial credit risk because it was uninsured and uncollateralized.

At December 31, 2019, carrying amount of deposits for the Retirement System's deposits totaled \$4,392,670. The bank balance \$4,611,746 was covered by Federal Depository Insurance.

Investments

As of June 30, 2020, the City had the following investments and maturities:

<u>Investment Type</u>	<u>Fair value</u>	<u>Maturities</u>	
		<u>Under 1 Year</u>	<u>1-5 Years</u>
<u>Debt securities:</u>			
U.S. treasury notes.....	\$ 821,172	\$ 330,309	\$ 490,863
Government sponsored enterprises.....	441,243	-	441,243
Corporate bonds.....	2,009,415	566,497	1,442,918
Total debt securities.....	3,271,830	\$ 896,806	\$ 2,375,024
<u>Other investments:</u>			
Equity securities.....	3,080,686		
Fixed income mutual funds.....	908,267		
Money market mutual funds.....	72,139		
MMDT - Cash portfolio.....	19,646,631		
Plymouth County OPEB trust investment pool.....	2,558,281		
Total investments.....	\$ 29,537,834		

The College is part of the Plymouth County OPEB Trust Program (PCOT) which maintains a pooled investment trust for various Massachusetts governmental organizations. The PCOT administrator is the Public Agency Retirement Services (PARS) which is an IRS approved multiple-employer Section 115 OPEB trust. U.S. Bank is the trustee for the funds invested. Since this is an irrevocable Section 115 trust, the investments are not subject to custodial credit risk. The College’s position in this trust is measured at fair value.

As of December 31, 2019, the System had the following investments:

<u>Investment Type</u>	<u>Fair value</u>
Pooled domestic equity.....	\$ 12,523,638
Pooled alternative investments.....	125,304,755
Pooled real estate.....	892,359
Pooled mutual funds.....	228,741,094
Total investments.....	\$ 367,461,846

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of a failure by the counterparty, the City will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. Of the total investments the City has custodial credit risk exposure equal to its investments in government sponsored enterprises, corporate bonds, equity securities and fixed income because the related securities are uninsured, unregistered and held by the counterparty. The City does not have a formal investment policy for custodial credit risk.

The System’s investments are not subject to custodial credit risk as all of the securities are insured or registered and held by its agents in the name of the System.



Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The System does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer. The City has not adopted a formal policy related to credit risk. At June 30, 2020 the City’s investments were rated as follows:

<u>Quality Rating</u>	<u>Government Sponsored Enterprises</u>	<u>Corporate Bonds</u>
AAA.....	\$ -	\$ 110,838
A+.....	441,243	263,333
A-.....	-	632,860
AA-.....	-	459,755
BB+.....	-	542,629
Total.....	<u>\$ 441,243</u>	<u>\$ 2,009,415</u>

The City’s investments in equity securities, fixed income mutual funds, money market mutual funds and MMDT are unrated.

The System has not adopted a formal policy related to credit risk.

Concentration of Credit Risk

The City places no limit on the amount the City may invest in any one issuer. Of the total investment balance, the City had no investment that exceeded 5% of total investments at June 30, 2020.

The System places no limit on the amount the System may invest in any one issuer. The System does not currently have any investments that are subject to concentration of credit risk.

Fair Value Measurement

The City holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the City’s mission, the City determines that the disclosures related to these investments only need to be disaggregated by major type. The City chooses a tabular format for disclosing the levels within the fair value hierarchy.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents financial assets at June 30, 2020, that the City measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	June 30, 2020	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments measured at fair value:</b>				
<u>Debt securities:</u>				
U.S. treasury notes.....	\$ 821,172	\$ 821,172	\$ -	\$ -
Government sponsored enterprises.....	441,243	441,243	-	-
Corporate bonds.....	2,009,415	-	2,009,415	-
Total debt securities.....	3,271,830	1,262,415	2,009,415	-
<u>Other investments:</u>				
Equity securities.....	3,080,686	3,080,686	-	-
Fixed income mutual funds.....	908,267	908,267	-	-
Money market mutual funds.....	72,139	72,139	-	-
Total other investments.....	4,061,092	4,061,092	-	-
Total investments measured at fair value.....	7,332,922	\$ 5,323,507	\$ 2,009,415	\$ -
<b>Investments measured at amortized cost:</b>				
MMDT - Cash portfolio.....	19,646,631			
<b>Investments measured at net asset value:</b>				
Plymouth County OPEB trust investment pool.....	2,558,281			
Total investments.....	\$ 29,537,834			

U.S. treasury notes, government sponsored enterprises, equity securities, fixed income mutual funds and money market mutual funds are classified in Level 1 of the fair value hierarchy using prices quoted in active markets for those securities. Corporate bonds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

MMDT investments are valued at amortized cost. Under the amortized cost method, an investment is valued initially at its cost and adjusted for the amount of interest income accrued each day over the term of the investment to account for any difference between the initial cost and the amount payable at its maturity. If amortized cost is determined not to approximate fair value, the value of the portfolio securities will be determined under procedures established by the Advisor.

Plymouth County OPEB trust investments are valued using the net asset value (NAV) method.

The following table presents financial assets at December 31, 2019, that the System measures fair value on a recurring basis, by level, within the fair value hierarchy:

Investment Type	December 31, 2019	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pooled domestic equity.....	\$ 12,523,638	\$ 12,523,638	\$ -	\$ -
Pooled alternative investments.....	125,304,755	45,395	73,015,758	52,243,602
Pooled real estate.....	892,359	892,359	-	-
Pooled mutual funds.....	228,741,094	6,726,647	181,972,375	40,042,072
Total investments measured at fair value.....	\$ 367,461,846	\$ 20,188,039	\$ 254,988,133	\$ 92,285,674

Pooled domestic equity, pooled alternative investments, pooled real estate and pooled mutual funds are classified in Level 1 of the fair value hierarchy using prices quoted in active markets for those securities. Pooled alternative investments and pooled mutual funds classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Pooled alternative investments classified in Level 3 are valued using either a discounted cash flow or market comparable companies' technique.

**NOTE 3 – RECEIVABLES**

At June 30, 2020, receivables for the individual major and non-major governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Receivables:	Gross Amount	Allowance for Uncollectibles	Net Amount
Real estate and personal property taxes.....	\$ 12,060,914	\$ (2,640,000)	\$ 9,420,914
Tax liens and deferrals.....	6,429,996	-	6,429,996
Community preservation fund surtax.....	60,330	-	60,330
Motor vehicle and other excise taxes.....	6,960,948	(5,324,000)	1,636,948
Departmental and other.....	594,112	-	594,112
Intergovernmental.....	12,584,919	-	12,584,919
Community preservation state share.....	568,760	-	568,760
Loans.....	497,585	-	497,585
Total.....	\$ 39,757,564	\$ (7,964,000)	\$ 31,793,564

At June 30, 2020, receivables for the enterprise funds consist of the following:

	Gross Amount	Allowance for Uncollectibles	Net Amount
<u>Receivables:</u>			
Water liens - user fees.....	\$ 554,538	\$ -	\$ 554,538
Water user fees.....	3,231,119	-	3,231,119
Sewer liens - user fees.....	739,609	-	739,609
Sewer user fees.....	5,156,312	-	5,156,312
Sewer intergovernmental - subsidy.....	35,409	-	35,409
Quincy College user fees.....	7,614,071	(1,026,298)	6,587,773
Total.....	<u>\$ 17,331,058</u>	<u>\$ (1,026,298)</u>	<u>\$ 16,304,760</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current year, the various components of *unavailable revenue* reported in the governmental funds are as follows:

	General Fund	Other Governmental Funds	Total
<u>Receivables and other asset types:</u>			
Real estate and personal property taxes.....	\$ 7,235,910	\$ -	\$ 7,235,910
Tax liens and deferrals.....	6,409,863	20,133	6,429,996
Community preservation fund surtax.....	-	60,184	60,184
Motor vehicle and other excise taxes.....	1,636,948	-	1,636,948
Departmental and other.....	518,062	76,050	594,112
Intergovernmental - highway improvements.....	-	3,585,846	3,585,846
Intergovernmental - School Building Authority.....	231,511	-	231,511
Community development block grants.....	-	1,065,429	1,065,429
Intergovernmental - other.....	559,909	-	559,909
Community preservation state share.....	-	568,760	568,760
Loans.....	-	497,585	497,585
Tax foreclosures.....	995,058	-	995,058
Total.....	<u>\$ 17,587,261</u>	<u>\$ 5,873,987</u>	<u>\$ 23,461,248</u>

**NOTE 4 – CAPITAL ASSETS**

Governmental and Business-type capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 80,322,918	\$ -	\$ -	\$ 80,322,918
Construction in progress.....	-	5,241,252	-	5,241,252
Total capital assets not being depreciated....	<u>80,322,918</u>	<u>5,241,252</u>	<u>-</u>	<u>85,564,170</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	46,224,148	9,099,325	-	55,323,473
Buildings and improvements.....	387,154,627	33,900,560	-	421,055,187
Machinery, vehicles and equipment.....	33,850,157	2,519,157	-	36,369,314
Infrastructure.....	214,547,721	59,005,463	-	273,553,184
Total capital assets being depreciated.....	<u>681,776,653</u>	<u>104,524,505</u>	<u>-</u>	<u>786,301,158</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(7,078,879)	(3,086,959)	-	(10,165,838)
Buildings and improvements.....	(94,062,529)	(11,236,253)	-	(105,298,782)
Machinery, vehicles and equipment.....	(17,108,332)	(2,771,220)	-	(19,879,552)
Infrastructure.....	(32,395,000)	(5,137,163)	-	(37,532,163)
Total accumulated depreciation.....	<u>(150,644,740)</u>	<u>(22,231,595)</u>	<u>-</u>	<u>(172,876,335)</u>
Total capital assets being depreciated, net.....	<u>531,131,913</u>	<u>82,292,910</u>	<u>-</u>	<u>613,424,823</u>
Total governmental activities capital assets, net.....	<u>\$ 611,454,831</u>	<u>\$ 87,534,162</u>	<u>\$ -</u>	<u>\$ 698,988,993</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Water Enterprise Fund:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 79,474	\$ -	\$ -	\$ 79,474
Construction in progress.....	-	1,200,890	-	1,200,890
Total capital assets not being depreciated....	<u>79,474</u>	<u>1,200,890</u>	<u>-</u>	<u>1,280,364</u>
<u>Capital assets being depreciated:</u>				
Land improvements.....	25,464	-	-	25,464
Machinery, vehicles and equipment.....	2,241,844	200,000	(139,395)	2,302,449
Infrastructure.....	61,638,274	4,957,397	-	66,595,671
Total capital assets being depreciated.....	<u>63,905,582</u>	<u>5,157,397</u>	<u>(139,395)</u>	<u>68,923,584</u>
<u>Less accumulated depreciation for:</u>				
Land improvements.....	(13,687)	(1,273)	-	(14,960)
Machinery, vehicles and equipment.....	(1,462,119)	(170,985)	139,395	(1,493,709)
Infrastructure.....	(16,038,793)	(1,283,270)	-	(17,322,063)
Total accumulated depreciation.....	<u>(17,514,599)</u>	<u>(1,455,528)</u>	<u>139,395</u>	<u>(18,830,732)</u>
Total capital assets being depreciated, net.....	<u>46,390,983</u>	<u>3,701,869</u>	<u>-</u>	<u>50,092,852</u>
Total water activities capital assets, net.....	<u>\$ 46,470,457</u>	<u>\$ 4,902,759</u>	<u>\$ -</u>	<u>\$ 51,373,216</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Sewer Enterprise Fund:</b>				
<u>Capital assets not being depreciated:</u>				
Land.....	\$ 282,530	\$ -	\$ -	\$ 282,530
<u>Capital assets being depreciated:</u>				
Buildings and improvements.....	13,935	-	-	13,935
Machinery, vehicles and equipment.....	1,994,143	200,000	(308,534)	1,885,609
Infrastructure.....	49,471,902	3,314,694	-	52,786,596
Total capital assets being depreciated.....	<u>51,479,980</u>	<u>3,514,694</u>	<u>(308,534)</u>	<u>54,686,140</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements.....	(13,935)	-	-	(13,935)
Machinery, vehicles and equipment.....	(1,242,412)	(152,039)	308,534	(1,085,917)
Infrastructure.....	<u>(14,568,291)</u>	<u>(1,026,632)</u>	<u>-</u>	<u>(15,594,923)</u>
Total accumulated depreciation.....	<u>(15,824,638)</u>	<u>(1,178,671)</u>	<u>308,534</u>	<u>(16,694,775)</u>
Total capital assets being depreciated, net.....	<u>35,655,342</u>	<u>2,336,023</u>	<u>-</u>	<u>37,991,365</u>
Total sewer activities capital assets, net.....	<u>\$ 35,937,872</u>	<u>\$ 2,336,023</u>	<u>\$ -</u>	<u>\$ 38,273,895</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Quincy College:</b>				
<u>Capital assets being depreciated:</u>				
Leasehold improvements.....	\$ 9,532,244	\$ -	\$ -	\$ 9,532,244
Machinery and equipment.....	<u>7,187,031</u>	<u>101,550</u>	<u>-</u>	<u>7,288,581</u>
Total capital assets being depreciated.....	<u>16,719,275</u>	<u>101,550</u>	<u>-</u>	<u>16,820,825</u>
<u>Less accumulated depreciation for:</u>				
Leasehold improvements.....	(7,074,031)	(1,005,383)	-	(8,079,414)
Machinery and equipment.....	<u>(5,509,213)</u>	<u>(745,444)</u>	<u>-</u>	<u>(6,254,657)</u>
Total accumulated depreciation.....	<u>(12,583,244)</u>	<u>(1,750,827)</u>	<u>-</u>	<u>(14,334,071)</u>
Total capital assets being depreciated, net.....	<u>4,136,031</u>	<u>(1,649,277)</u>	<u>-</u>	<u>2,486,754</u>
Total Quincy College capital assets, net.....	<u>\$ 4,136,031</u>	<u>\$ (1,649,277)</u>	<u>\$ -</u>	<u>\$ 2,486,754</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities:</b>	
General government.....	\$ 1,713,430
Public safety.....	1,886,984
Education.....	9,252,285
Public works.....	5,877,312
Human services.....	41,649
Culture and recreation.....	3,291,862
Community preservation.....	<u>168,073</u>
Total depreciation expense - governmental activities.....	\$ <u>22,231,595</u>
<b>Business-Type Activities:</b>	
Water.....	\$ 1,455,528
Sewer.....	1,178,671
Quincy College.....	<u>1,750,827</u>
Total depreciation expense - business-type activities.....	\$ <u>4,385,026</u>

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2020, are summarized as follows:

Transfers Out:	Transfers In:			Total	
	General fund	Nonmajor governmental funds	Sewer Enterprise fund		
Nonmajor governmental funds.....	\$ 2,002,841	\$ 50,000	\$ -	\$ 2,052,841	(1)
Sewer enterprise fund.....	680,000	-	-	680,000	(2)
Water enterprise fund.....	-	-	270,000	270,000	(3)
Total.....	\$ <u>2,682,841</u>	\$ <u>50,000</u>	\$ <u>270,000</u>	\$ <u>3,002,841</u>	

- 1) Represents voted transfers from special revenue fund funding sources to support debt service and traffic and parking department costs incurred by the general fund. Transfer between nonmajor funds represents a reallocation of resources from the cemetery perpetual care fund to the cemetery capital improvement fund.
- 2) Represents a voted transfer for to fund the sewer enterprise fund share repairs and upgrades from the sewer and drainage rehabilitation fund.
- 3) Reallocation of capital resources in accordance with capital grants terms and conditions.

**NOTE 6 – SHORT-TERM FINANCING**

Short-term debt may be authorized and issued to fund the following:

- Current operating costs prior to the collection of revenues through issuance of revenue, State aid, or tax anticipation notes (RANS, SAANS, or TANS).
- Capital project costs and other approved expenditures incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANS) or grant anticipation notes (GANS).

Short-term loans are general obligations and carry maturity dates that are limited by statute. Interest expenditures and expenses for short-term borrowings are accounted for in the general fund and enterprise funds, respectively. Details related to the short-term debt activity for the year ended June 30, 2020 is presented on the following page.



Type	Purpose	Rate (%)	Due Date	Balance at June 30, 2019	Renewed/ Issued	Retired/ Redeemed	Balance at June 30, 2020
<b>Governmental Funds:</b>							
BAN	Municipal Purpose BAN of 2019.....	3.00%	7/12/2019	\$ 51,242,000	\$ -	\$ (51,242,000)	\$ -
BAN	Municipal Purpose BAN of 2019.....	3.00%	9/27/2019	9,477,000	-	(9,477,000)	-
BAN	Municipal Purpose BAN of 2019.....	3.25%	12/13/2019	3,000,000	-	(3,000,000)	-
BAN	Municipal Purpose BAN of 2019.....	3.25%	1/17/2020	21,000,000	-	(21,000,000)	-
BAN	Municipal Purpose BAN of 2019.....	1.35%	6/12/2020	48,043,795	-	(48,043,795)	-
BAN	Municipal Purpose BAN of 2019.....	1.45%	9/27/2019	4,932,000	-	(4,932,000)	-
BAN	Municipal Purpose BAN of 2020.....	2.25%	7/10/2020	-	74,984,689	-	74,984,689 (A)
BAN	Municipal Purpose BAN of 2020.....	2.50%	9/25/2020	-	38,817,360	(8,477,000)	30,340,360 (B)
BAN	Municipal Purpose BAN of 2020.....	2.00%	12/11/2020	-	3,000,000	-	3,000,000 (C)
BAN	Municipal Purpose BAN of 2020.....	2.00%	1/15/2021	-	65,320,000	(16,000,000)	49,320,000 (D)
BAN	Municipal Purpose BAN of 2020.....	2.00%	6/11/2021	-	10,000,000	(4,185,575)	5,814,425 (E)
BAN	Municipal Purpose BAN of 2020.....	2.00%	6/11/2021	-	6,419,622	(6,049,029)	370,593 (F)
BAN	Municipal Purpose BAN of 2020.....	2.00%	6/11/2021	-	64,394,852	(5,348,896)	59,045,956 (G)
Premiums on Bond Anticipation Notes.....				2,450,663	2,935,824	(2,450,663)	2,935,824
Total Governmental Funds.....				\$ 140,145,458	\$ 265,872,347	\$ (180,205,958)	\$ 225,811,847
<b>Water Enterprise Fund:</b>							
BAN	Municipal Purpose BAN of 2019.....	3.00%	9/27/2019	\$ 1,700,000	\$ -	\$ (1,700,000)	\$ -
BAN	Municipal Purpose BAN of 2019.....	1.35%	6/12/2020	6,800,000	-	(6,800,000)	-
BAN	Municipal Purpose BAN of 2020.....	2.50%	9/25/2020	-	1,700,000	(1,540,000)	160,000 (B)
BAN	Municipal Purpose BAN of 2020.....	2.00%	6/11/2021	-	6,800,000	(6,446,500)	353,500 (H)
Total Water Enterprise Fund.....				\$ 8,500,000	\$ 8,500,000	\$ (16,486,500)	\$ 513,500

- (A) On July 10, 2020, the City rolled the BAN at maturity, except for \$71,849 paid down with available funds. The new BAN is due July 9, 2021, with an interest rate of 2.00%.
- (B) On September 10, 2020, \$10,017,000 of the \$40,517,360 BAN was converted to long-term debt and has been presented as such in these financial statements. The balance of the BAN, \$30,340,360 was rolled at maturity. The new BAN is due September 24, 2021, with an interest rate of 2.50%
- (C) On December 11, 2020, the City rolled the BAN at maturity, the new BAN is due December 10, 2021, with an interest rate of 1.00%.
- (D) On January 15, 2021, \$16,000,000 of the \$65,320,000 BAN was converted to long-term debt and has been presented as such in these financial statements. The balance of the BAN was re-issued in the form of a new BAN. The new BAN is due January 14, 2022 with an interest rate of 1.50%.
- (E) On June 11, 2021, \$4,000,000 was re-issued in the form of a new BAN. The new BAN is due June 10, 2022 with an interest rate of 1%. The balance of \$6,000,000 was converted to long-term debt and has been presented as such in these financial statements.
- (F) On June 11, 2021, \$370,593 was retired with available funds and \$6,049,029 was converted to long-term debt and has been presented as such in these financial statements.
- (G) On June 11, 2021, this amount was re-issued in the form of a new BAN that will mature June 10, 2022 at an interest rate of 1%.
- (H) On June 11, 2021, \$6,446,500 was converted to long-term debt and has been recognized as such in these financial statements. The balance was paid down with available funds.

**NOTE 7 - LONG-TERM DEBT**

Under the provisions of Chapter 44, Section 10, Municipal Law authorizes indebtedness up to a limit of 5% of the equalized valuation. Debt issued in accordance with this section of the law is designated as being "inside the debt limit". In addition, however, debt may be authorized in excess of that limit for specific purposes. Such debt, when issued, is designated as being "outside the debt limit".

**Bonds Payable Schedule – Governmental Activities**

Details related to the outstanding indebtedness at June 30, 2020, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020
Municipal Purpose Bonds of 2011 - Refunding.....	2022	\$ 1,118,500	2.0-5.0	\$ 238,000
Municipal Purpose Bonds of 2011.....	2040	31,088,000	2.0-5.25	23,354,828
Municipal Purpose Bonds of 2012.....	2040	33,518,000	2.5-4.0	28,080,000
Municipal Purpose Bonds of 2013 - Refunding.....	2025	5,700,000	2.0-3.0	1,420,000
Municipal Purpose Bonds of 2013.....	2039	8,250,000	4.0-5.0	6,995,000
Municipal Purpose Bonds of 2014.....	2034	46,385,000	2.5-5.0	36,675,000
Energy Efficiency Refunding Bonds of 2015.....	2027	21,333,300	3.0	12,638,300
Municipal Purpose Bonds of 2015.....	2027	10,126,260	3.4	1,135,000
Municipal Purpose Bonds of 2017.....	2037	39,797,000	2.0-4.0	35,545,000
Municipal Purpose Bonds of 2018.....	2038	9,130,000	3.0-5.0	8,540,000
Municipal Purpose Bonds of 2019.....	2047	14,925,000	2.5-5.0	14,475,000
Municipal Purpose Bonds of 2019.....	2039	9,485,000	3.0-5.0	9,355,000
Municipal Purpose Bonds of 2020.....	2033	17,725,000	4.0-5.0	17,725,000
Municipal Purpose Bonds of 2020.....	2048	30,210,000	2.0-5.0	30,210,000
Municipal Purpose Bonds of 2020.....	2049	29,933,500	2.0-5.0	29,933,500
Municipal Purpose Bonds of 2020.....	2039	7,251,875	2.0-5.0	7,251,875
Municipal Purpose Bonds of 2021.....	2040	11,975,000	2.0-5.0	11,975,000
Total Bonds Payable.....		<u>\$ 327,951,435</u>		275,546,503
Add: Unamortized premium on bonds.....				<u>17,851,702</u>
Total Bonds Payable, net.....				<u>\$ 293,398,205</u>

Debt service requirements for principal and interest for governmental general obligation bonds payable in future years are as follows:

Year	Principal	Interest	Total
2021.....	\$ 11,635,741	\$ 9,775,259	\$ 21,411,000
2022.....	13,945,016	9,170,370	23,115,386
2023.....	14,327,541	8,467,223	22,794,764
2024.....	14,818,941	7,887,708	22,706,649
2025.....	15,345,341	7,275,623	22,620,964
2026.....	15,831,441	6,641,245	22,472,686
2027.....	14,848,341	6,022,154	20,870,495
2028.....	13,162,241	5,461,693	18,623,934
2029.....	13,082,241	4,992,204	18,074,445
2030.....	13,612,241	4,439,116	18,051,357
2031.....	13,997,241	3,940,500	17,937,741
2032.....	14,507,241	3,475,965	17,983,206
2033.....	13,772,241	3,037,416	16,809,657
2034.....	12,342,241	2,630,279	14,972,520
2035.....	10,102,241	2,313,377	12,415,618
2036.....	10,342,241	2,007,053	12,349,294
2037.....	10,657,241	1,686,738	12,343,979
2038.....	10,172,241	1,355,277	11,527,518
2039.....	8,902,241	1,040,929	9,943,170
2040.....	6,822,249	795,281	7,617,530
2041.....	4,215,000	598,144	4,813,144
2042.....	3,935,000	479,098	4,414,098
2043.....	4,050,000	361,572	4,411,572
2044.....	3,140,000	266,221	3,406,221
2045.....	3,220,000	184,377	3,404,377
2046.....	1,965,000	100,866	2,065,866
2047.....	1,465,000	60,188	1,525,188
2048.....	1,020,000	28,337	1,048,337
2049.....	310,000	7,362	317,362
Total.....	\$ <u>275,546,503</u>	\$ <u>94,501,574</u>	\$ <u>370,048,077</u>

**Bonds Payable Schedule – Sewer Enterprise Fund**

Details related to the outstanding indebtedness at June 30, 2020, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020
Sewer Bonds of 2011 - Refunding.....	2022	\$ 810,775	2.0-5.0	\$ 147,000
Energy Efficiency Refunding Bonds of 2015.....	2027	817,020	3.0	484,020
Sewer Bonds of 2015 - Refunding.....	2027	774,800	3.4	490,000
Sub-Total General Obligation.....		2,402,595		1,121,020
Massachusetts Clean Water Trust of 2007.....	2024	2,793,729	2.0	822,187
Massachusetts Clean Water Trust of 2008.....	2028	2,638,319	2.0	1,107,126
Massachusetts Clean Water Trust of 2010.....	2031	2,065,000	2.0	735,649
Massachusetts Water Clean Trust of 2012.....	2033	2,081,493	0.0	1,397,249
Massachusetts Water Resources Authority of 2016.....	2036	2,975,754	0.0	2,452,264
Massachusetts Water Resources Authority of 2017.....	2028	3,099,453	0.0	472,325
Massachusetts Water Resources Authority of 2018.....	2029	830,000	0.0	664,000
Massachusetts Water Clean Trust of 2019.....	2039	3,634,026	2.0	3,487,026
Massachusetts Water Resources Authority of 2019.....	2030	911,510	0.0	820,358
Massachusetts Water Resources Authority of 2020.....	2031	445,088	0.0	445,048
Sub-Total Direct Borrowings.....		21,474,372		12,403,232
Total Bonds Payable, net.....		\$ 23,876,967		\$ 13,524,252

Debt service requirements for principal and interest for sewer enterprise fund general obligation bonds and direct debt payable in future years are presented as follows:

Year	General Obligation Bonds			Direct Borrowings Payable		
	Principal	Interest	Total	Principal	Interest	Total
2021.....	\$ 227,900	\$ 30,899	\$ 258,799	\$ 759,976	\$ 208,192	\$ 968,168
2022.....	214,360	22,461	236,821	959,802	187,367	1,147,169
2023.....	146,820	16,241	163,061	1,193,618	165,364	1,358,982
2024.....	143,980	12,621	156,601	1,254,315	143,078	1,397,393
2025.....	141,140	8,997	150,137	1,077,761	131,047	1,208,808
2026.....	143,480	5,272	148,752	976,676	118,760	1,095,436
2027.....	103,340	1,388	104,728	911,216	106,214	1,017,430
2028.....	-	-	-	860,358	93,401	953,759
2029.....	-	-	-	618,875	81,827	700,702
2030.....	-	-	-	554,477	71,521	625,998
2031.....	-	-	-	539,070	60,992	600,062
2032.....	-	-	-	465,207	50,989	516,196
2033.....	-	-	-	475,320	41,520	516,840
2034.....	-	-	-	361,113	33,144	394,257
2035.....	-	-	-	368,961	25,879	394,840
2036.....	-	-	-	376,980	18,456	395,436
2037.....	-	-	-	211,865	10,871	222,736
2038.....	-	-	-	216,469	6,588	223,057
2039.....	-	-	-	221,173	2,212	223,385
Total.....	\$ <u>1,121,020</u>	\$ <u>97,878</u>	\$ <u>1,218,898</u>	\$ <u>12,403,232</u>	\$ <u>1,557,422</u>	\$ <u>13,960,654</u>

**Bonds Payable Schedule – Water Enterprise Fund**

Details related to the outstanding indebtedness at June 30, 2020, and the debt service requirements are as follows:

Project	Maturities Through	Original Loan Amount	Interest Rate (%)	Outstanding at June 30, 2020
Water Bonds of 2011 - Refunding.....	2031	\$ 856,300	2.0-5.0	\$ 85,000
Energy Efficiency Refunding Bonds of 2015.....	2027	544,680	3.0	322,680
Water Bonds of 2020.....	2041	<u>7,986,500</u>	2.0-5.0	<u>7,986,500</u>
Sub-Total General Obligation.....		<u>9,387,480</u>		<u>8,394,180</u>
Massachusetts Water Resources Authority Water Loans ...	2025	5,601,680	0.0	969,615
Massachusetts Clean Water Trust of 2010.....	2031	1,435,000	2.0	511,215
Massachusetts Water Resources Authority of 2012.....	2022	1,401,000	0.0	280,200
Massachusetts Clean Water Trust of 2012.....	2023	2,534,102	2.0	1,729,813
Massachusetts Water Resources Authority of 2015.....	2026	449,835	0.0	261,400
Massachusetts Clean Water Trust of 2015.....	2036	233,275	2.0	194,277
Massachusetts Water Resources Authority of 2016.....	2027	1,102,122	0.0	767,487
Massachusetts Water Resources Authority of 2017.....	2028	3,099,543	0.0	2,169,679
Massachusetts Water Resources Authority of 2018.....	2029	2,325,959	0.0	1,860,767
Massachusetts Water Resources Authority of 2019.....	2030	3,675,940	0.0	3,474,938
Massachusetts Water Resources Authority of 2020.....	2031	<u>5,700,800</u>	0.0	<u>5,700,800</u>
Sub-Total Direct Borrowings.....		<u>27,559,256</u>		<u>17,920,191</u>
Total Bonds Payable, net.....		<u>\$ 36,946,736</u>		<u>\$ 26,314,371</u>

Debt service requirements for principal and interest for water enterprise fund general obligation bonds and direct borrowings payable in future years are as follows:

Year	General Obligation Bonds			Direct Borrowings Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2021.....	\$ 133,600	\$ 13,567	\$ 147,167	\$ 555,196	\$ 47,859	\$ 603,055
2022.....	239,740	79,238	318,978	1,913,103	44,396	1,957,499
2023.....	267,880	52,441	320,321	2,666,119	40,860	2,706,979
2024.....	279,320	48,243	327,563	2,724,115	37,249	2,761,364
2025.....	295,760	43,880	339,640	2,479,120	33,559	2,512,679
2026.....	312,320	39,219	351,539	2,160,642	29,791	2,190,433
2027.....	290,560	34,408	324,968	1,867,590	25,941	1,893,531
2028.....	285,000	30,650	315,650	1,454,422	22,011	1,476,433
2029.....	300,000	27,025	327,025	796,923	17,999	814,922
2030.....	305,000	23,275	328,275	594,792	13,899	608,691
2031.....	320,000	19,800	339,800	341,557	9,710	351,267
2032.....	335,000	17,350	352,350	160,713	5,954	166,667
2033.....	345,000	15,650	360,650	164,207	2,644	166,851
2034.....	350,000	13,950	363,950	13,600	834	14,434
2035.....	365,000	12,200	377,200	13,896	560	14,456
2036.....	370,000	10,400	380,400	14,196	282	14,478
2037.....	375,000	8,600	383,600	-	-	-
2038.....	385,000	6,750	391,750	-	-	-
2039.....	390,000	4,850	394,850	-	-	-
2040.....	400,000	2,950	402,950	-	-	-
2041.....	410,000	1,000	411,000	-	-	-
2042.....	315,000	-	315,000	-	-	-
2043.....	320,000	-	320,000	-	-	-
2044.....	330,000	-	330,000	-	-	-
2045.....	335,000	-	335,000	-	-	-
2046.....	340,000	-	340,000	-	-	-
Total.....	\$ 8,394,180	\$ 505,446	\$ 8,899,626	\$ 17,920,191	\$ 333,548	\$ 18,253,739

Massachusetts Clean Water Trust funded debt

The City has entered into various long-term debt agreements with the Massachusetts Clean Water Trust (MCWT), an agency of the Commonwealth of Massachusetts that requires the City to be subsidized by the MCWT on a periodic basis for principal in the amount of \$35,409 and interest costs for \$151,152. Thus, net MCWT loan repayments, including interest, are scheduled to be \$1,992,919. The principal subsidies are guaranteed and therefore a \$35,409 intergovernmental receivable has been reported in the sewer enterprise fund financial statements. Since the City is legally obligated for the total amount of the debt, such amounts have been reported in the accompanying basic financial statements. The 2020 interest subsidy totaled \$61,347.

Massachusetts Water Resources Authority funded debt

The City has entered into various long-term debt transactions with the Massachusetts Water Resources Authority. The debt balances are associated with a zero percent interest rate. Future imputed interest payments total approximately \$1,224,000 in the water fund and \$294,000 in the sewer fund. Imputed interest for 2020 was

approximately \$339,000 and \$69,000 in the water and sewer funds, respectively. Accordingly, interest expense and corresponding intergovernmental revenue have been reported, equal to these amounts, in the respective proprietary fund’s financial statements.

Massachusetts School Building Authority funded debt

The Commonwealth of Massachusetts has approved school construction assistance in accordance with two funding programs offered by the Massachusetts School Building Authority which administers the programs.

The first program provides grants for construction and interest expenditures on City debt that is paid over the life of the future debt service. During 2020, approximately \$385,000 of such assistance was received and approximately \$386,000 will be received in future years. Of this amount, approximately \$154,000 represents reimbursement of long-term interest costs, and approximately \$232,000 represents reimbursement of approved construction costs. Accordingly, a \$232,000 intergovernmental receivable and corresponding unavailable revenue have been reported in governmental fund financial statements. The unavailable revenue has been recognized as revenue in the conversion to the government-wide financial statements.

The second program offers a construction grant program whereby the MSBA reimburses the City a share of actual construction or repair expenditures on a “pay-as-you-go” basis. Currently, the replacement of windows and boilers at various school buildings, the Sterling Middle School construction as well as preliminary design on a new North Quincy High School project is being funded by this grant program. During 2020, the City received \$1.2 million in relation to these projects. The MSBA’s policy is to reimburse the City for costs incurred less a holdback of 5% pending a final project audit that will be conducted by the MSBA.

The City is subject to various debt limits by statute and may issue additional general obligation debt under the normal debt limit. At June 30, 2020, the City had the following authorized and unissued debt:

<u>Purpose</u>	<u>Amount</u>
District improvement financing.....	\$ 146,000,000
Water and sewer.....	55,248,532
Various capital improvements.....	36,305,000
School.....	28,923,860
Land acquisition.....	21,300,000
Park improvements.....	15,348,795
Roads & sidewalks.....	11,000,000
Vehicles and equipment upgrades.....	10,316,320
MWRA.....	6,491,450
Animal shelter.....	<u>3,550,000</u>
 Total.....	 \$ <u><u>334,483,957</u></u>



Changes in Long-term Liabilities

During the year ended June 30, 2020, the following changes occurred in long-term liabilities:

	Beginning Balance	Bonds and Notes Issued	Bonds and Notes Redeemed	Other Increases	Other Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>							
Long-term bonds payable.....	\$ 236,732,469	\$ 49,160,375	\$ (10,346,341)	\$ -	\$ -	\$ 275,546,503	\$ 11,635,741
Add: Unamortized premium on bonds.....	12,833,696	5,900,125	(882,119)	-	-	17,851,702	1,714,359
Total bonds payable.....	249,566,165	55,060,500	(11,228,460)	-	-	293,398,205	13,350,100
Compensated absences.....	13,931,000	-	-	10,666,000	(10,387,000)	14,210,000	10,595,000
Workers' compensation.....	3,393,000	-	-	596,000	(419,000)	3,570,000	529,000
Net pension liability.....	379,412,850	-	-	4,248,103	(28,404,375)	355,256,578	-
Net other postemployment benefits liability..	726,748,863	-	-	44,757,083	(18,229,437)	753,276,509	-
Total governmental activity long-term liabilities.....	\$ 1,373,051,878	\$ 55,060,500	\$ (11,228,460)	\$ 60,267,186	\$ (57,439,812)	\$ 1,419,711,292	\$ 24,474,100
<b>Business-Type Activities:</b>							
Long-term bonds payable.....	\$ 2,069,600	\$ 1,540,000	\$ (540,898)	\$ -	\$ -	\$ 3,068,702	\$ 361,500
Long-term direct borrowing payable.....	26,967,495	12,592,348	(2,789,922)	-	-	36,769,921	1,315,172
Total bonds payable.....	29,037,095	14,132,348	(3,330,820)	-	-	39,838,623	1,676,672
Compensated absences.....	743,260	-	-	737,396	(686,874)	793,782	739,712
Workers' compensation.....	1,734,000	-	-	238,000	(105,000)	1,867,000	117,000
Net pension liability.....	42,309,878	-	-	387,633	(3,954,120)	38,743,391	-
Net other postemployment benefits liability..	27,922,329	-	-	976,623	(423,900)	28,475,052	-
Total business-type activity long-term liabilities.....	\$ 101,746,562	\$ 14,132,348	\$ (3,330,820)	\$ 2,339,652	\$ (5,169,894)	\$ 109,717,848	\$ 2,533,384

**NOTE 8 – GOVERNMENTAL FUND BALANCE CLASSIFICATIONS**

The City presents its governmental fund balances in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The intention of the Statement is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

At June 30, 2020, \$13,296,320 has been set aside in the general stabilization fund. This fund has been classified as part of the general fund in the governmental fund financial statements. Municipal finance laws of the Commonwealth of Massachusetts authorize municipalities to establish stabilization funds on an as needed basis. The number of and exact purpose of the stabilization funds of the City are dependent upon authorization and approval of the City Council. The actual use of the funds is contingent upon City Council approval. Additions to the fund can only be made upon City Council approval.

GASB 54 provides for two major types of fund balances, which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The City has reported principal portions of endowment funds as nonspendable.

In addition to the nonspendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority. The highest level of decision-making authority is the City Council.
- Assigned: fund balances that contain self-imposed constraints of the City to be used for a particular purpose.
- Unassigned: fund balance of the general fund that is not constrained for any particular purpose.

As of June 30, 2020, the governmental fund balances consisted of the following:

	General	Downtown Improvement Capital Fund	City Capital Plan	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable:					
Permanent fund principal.....	\$ -	\$ -	\$ -	\$ 264,484	\$ 264,484
Restricted for:					
School grants.....	-	-	-	405,553	405,553
City grants.....	-	-	-	403,168	403,168
CDBG grants.....	-	-	-	637,750	637,750
Receipts reserved for appropriation.....	-	-	-	5,142,598	5,142,598
Community preservation act.....	-	-	-	6,435,044	6,435,044
JTPA funds.....	-	-	-	267,333	267,333
City trust funds.....	-	-	-	5,783,812	5,783,812
School revolving.....	-	-	-	3,884,550	3,884,550
Mitigation trusts.....	-	-	-	662,980	662,980
Other special revenue.....	-	-	-	1,673,869	1,673,869
Capital projects (not bonded).....	-	-	-	769,441	769,441
Permanent trusts.....	-	-	-	2,089,200	2,089,200
Library permanent trusts.....	-	-	-	359,408	359,408
Assigned to:					
General government.....	869,807	-	-	-	869,807
Public safety.....	987,900	-	-	-	987,900
Education.....	1,869,210	-	-	-	1,869,210
Public works.....	2,484,514	-	-	-	2,484,514
Human services.....	149,650	-	-	-	149,650
Culture and recreation.....	5,384	-	-	-	5,384
Employee benefits.....	1,123,346	-	-	-	1,123,346
Claims and judgements.....	89,142	-	-	-	89,142
Unassigned.....	<u>15,646,678</u>	<u>(116,517,419)</u>	<u>(2,100,567)</u>	<u>(14,071,591)</u>	<u>(117,042,899)</u>
Total Fund Balances.....	<u>\$ 23,225,631</u>	<u>\$ (116,517,419)</u>	<u>\$ (2,100,567)</u>	<u>\$ 14,707,599</u>	<u>\$ (80,684,756)</u>

**NOTE 9 – OPERATING LEASES**

Quincy College leases certain premises and equipment under operating leases with various expiration dates that extend through 2025. The leases generally provide that the College pay certain maintenance costs and include various renewal provisions. Rent expense in 2020 amounted to \$3.5 million. The College’s minimum future obligations under non-cancelable leases are as follows:

Years ending June 30:	Business-Type Activities
2021.....	\$ 2,885,804
2022.....	3,105,007
2023.....	886,608
2024.....	587,844
2025.....	463,212
Total .....	<u>\$ 7,928,475</u>

The Quincy Contributory Retirement System leases certain premises under an operating lease that expires in June 2022. The lease requires monthly payments ranging from \$2,300 to \$3,000 plus other related expenses. Rent expense for the year ended December 31, 2019 was \$31,505. The System’s minimum future obligations under the terms of the lease agreement are as follows:

Years ending December 31:	Pension Trust Fund
2020.....	\$ 32,100
2021.....	34,500
2022.....	15,000
Total .....	<u>\$ 81,600</u>

**NOTE 10 – RISK FINANCING**

The City is self-insured for its workers compensation claims which are accounted for in the government entity-wide financial statements where revenues are recorded when earned and expenses are recorded when the liability is incurred.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many factors. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claims settlement trends, and other economic and social factors. The amount of claims settlements has not exceeded insurance coverage in any of the previous three years.

*Workers' Compensation*

Workers compensation claims are administered by a contracted consultant and are funded on a pay-as-you-go basis from annual appropriations. The City recorded a liability of \$5,437,000 at June 30, 2020, which represents an estimate of all outstanding claims as of that date. Changes in the reported liability since July 1, 2018 are as follows:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year-End	Current Portion
2019.....	\$ 3,294,000	\$ 4,730,229	\$ (2,897,229)	\$ 5,127,000	\$ 474,000
2020.....	5,127,000	1,451,176	(1,141,176)	5,437,000	646,000

**NOTE 11 – PENSION PLAN**

*Plan Descriptions*

The City is a member of the Quincy Contributory Retirement System (QCRS), a cost-sharing multiple-employer defined benefit pension plan covering eligible employees of the 2 member units. The System is administered by five board members (Board) on behalf of all current employees and retirees except for current teachers and retired teachers. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the plan. The System is a component unit and is reported as a pension trust fund in the fiduciary fund financial statements. The City is a member of the Massachusetts Teachers' Retirement System (MTRS), a cost-sharing multi-employer defined benefit plan. MTRS is managed by the Commonwealth of Massachusetts (Commonwealth) on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributor and is responsible for 100% of the contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and the audited financial report may be obtained by visiting <http://www.mass.gov/osc/publications-and-reports/financial-reports>.

*Special Funding Situation*

The Commonwealth is a nonemployer contributor and is required by statute to make 100% of all actuarially determined employer contributions on behalf of the City to the MTRS. Therefore, the City is considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributor in MTRS. Since the City does not contribute directly to MTRS, there is no net pension liability to recognize. The total of the Commonwealth provided contributions have been allocated based on each employer's covered payroll to the total covered payroll of employers in MTRS as of the measurement date of June 30, 2019. The City's portion of the collective pension expense, contributed by the Commonwealth, of \$31,145,908 is reported in the general fund as intergovernmental revenue and pension expenditures in the current fiscal year. The College's portion of the collective pension expense, contributed by the Commonwealth, of \$1,913,247 is reported as charges for services operating and pension expense. The portion of the Commonwealth's collective net pension liability associated with the City and College is \$272,613,801 as of the measurement date.

*Benefits Provided*

Both Systems provide retirement, disability, survivor and death benefits to plan members and beneficiaries. Massachusetts Contributory Retirement System benefits are, with certain minor exceptions, uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For persons who became members on or after April 2, 2012, average salary is the average annual rate of regular compensation received during the five consecutive years that produce the highest average, or, if greater, during the last five years (whether or not consecutive) preceding retirement. Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members become vested after ten years of creditable service.

Employees who resign from service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Cost-of-living adjustments granted between 1981 and 1997 and any increase in other benefits imposed by the Commonwealth's state law during those years are borne by the Commonwealth and are deposited into the pension fund. Cost-of-living adjustments granted after 1997 must be approved by the Board and are borne by the System. There have been no changes in benefit terms as of December 31, 2019.

At December 31, 2019, the QCRS membership consists of the following:

Active members.....	1,524
Inactive members.....	188
Retirees and beneficiaries currently receiving benefits.....	<u>1,494</u>
Total.....	<u><u>3,206</u></u>

*Contributions*

Chapter 32 of the MGL governs the contributions of plan members and member units. Active plan members are required to contribute to the System at rates ranging from 5% to 9% of gross regular compensation with an additional 2% contribution required for compensation exceeding \$30,000. The percentage rate is keyed to the date upon which an employee's membership commences. The member units are required to pay into the QCRS a legislatively mandated actuarial determined contribution that is apportioned among the employers based on active current payroll. The total member units' contribution for the year ended December 31, 2019 was an actuarially determined amount of \$32,789,500. This amount when combined with plan member contributions is expected to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The total member units' contribution is equal to 31.70% of covered payroll. The City and College's proportionate share of the required contribution were \$29,761,321 and \$1,760,826, respectively. The City and College's actual contributions equaled their required amounts.

*Pension Liabilities*

The components of the net pension liability of the participating member units at June 30, 2020 were as follows:

Total pension liability.....	\$	783,263,859
Total pension plan's fiduciary net position.....		<u>(374,083,972)</u>
Total net pension liability.....	\$	<u>409,179,887</u>
The pension plan's fiduciary net position as		
a percentage of the total pension liability.....		47.76%

At June 30, 2020, the City, including the College, reported a liability of \$393,999,969 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018. Accordingly, update procedures were used to roll forward the total pension liability forward to the measurement date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At December 31, 2019, the City's proportion was 88.96%, which decreased from its 89.25% proportion measured at December 31, 2018. At December 31, 2019, the College's proportion was 6.73%, which decreased from its 6.75% proportion measured at December 31, 2018.

*Pension Expense*

For the year ended June 30, 2020, the City, including the College, recognized pension expense of \$43,267,123. At June 30, 2020, the City and College reported deferred outflows of resources related to pensions of \$21,004,551, and deferred inflows of resources related to pensions of \$21,222,573.

The balances of deferred outflows and inflows at June 30, 2020, consisted of the following:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ -	\$ (5,397,559)	\$ (5,397,559)
Difference between projected and actual earnings, net.....	-	(13,251,690)	(13,251,690)
Changes in assumptions.....	18,100,037	-	18,100,037
Changes in proportion and proportionate share of contributions...	<u>2,904,514</u>	<u>(2,573,323)</u>	<u>331,191</u>
Total deferred outflows/(inflows) of resources.....	\$ <u>21,004,551</u>	\$ <u>(21,222,572)</u>	\$ <u>(218,021)</u>

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

<u>Year ended June 30:</u>	
2021.....	\$ 2,314,056
2022.....	(411,867)
2023.....	3,733,545
2024.....	<u>(5,853,755)</u>
Total deferred outflows/(inflows) of resources...	\$ <u>(218,021)</u>

*Actuarial Assumptions*

The total pension liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement date of December 31, 2019 as follows:

Valuation date.....	January 1, 2018.
Actuarial cost method.....	Entry Age Normal Cost Method.
Amortization method.....	Varying contribution increases.
Remaining amortization period.....	19 years for the fresh start base.
Asset valuation method.....	Fair market value.
Inflation rate.....	3.00%
Projected salary increases.....	3.75% ultimate rate.
Cost of living adjustments.....	3.00% of the first \$13,000.
Mortality rates.....	Determined using the RP-2014 table adjusted to 2006, projected generationally using MP-2016.
Investment rate of return/Discount rate.....	7.50%

Changes in Assumptions – None.

Changes in Provisions – None.

*Investment policy*

The System's policy in regard to the allocation of invested assets is established and may be amended by the Board. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized as follows:

<u>Asset Class</u>	<u>Long-Term Expected Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equity.....	24.00%	4.87%
Developed foreign equity.....	13.00%	5.48%
Emerging market equity.....	12.00%	6.47%
Real estate.....	10.00%	4.68%
Private equity.....	10.00%	6.75%
LT government bonds.....	7.00%	0.19%
High yield bonds.....	6.00%	2.69%
Investment grade bonds.....	5.00%	-0.10%
TIPS.....	4.00%	-0.11%
Natural resources.....	3.00%	5.42%
Bank loans.....	2.00%	2.22%
Emerging market debt.....	2.00%	2.05%
Infrastructure.....	2.00%	4.11%
Total.....	<u>100.00%</u>	

*Rate of return*

For the year ended December 31, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 16.11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Discount rate*

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the actuarially determined contribution rate. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



*Sensitivity of the net pension liability to changes in the discount rate*

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
The College's proportionate share of the net pension liability.....	\$ 26,023,522	\$ 21,776,639	\$ 18,169,556
The City's proportionate share of the net pension liability.....	\$ 444,814,373	\$ 372,223,330	\$ 310,568,257
QCRS total net pension liability.....	\$ 489,478,692	\$ 409,179,887	\$ 340,978,240

**NOTE 12 – OTHER POSTEMPLOYMENT BENEFITS**

*Plan Description*

The City of Quincy administers a single employer, defined benefit, healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers. Chapter 32b of the MGL assigns authority to establish and amend benefit provisions of the plan. Benefit provisions are negotiated between the City and the unions representing City employees and are renegotiated each bargaining period. The Retiree Health Plan does not issue a publicly available financial report.

Quincy College, an enterprise fund department of the City, also provides healthcare benefits to its employees and retirees. The coverage is provided through the plan administered by the City; however, the College’s net OPEB obligation and related expense and deferred items is determined through an actuarial valuation that is separate from the City’s valuation. The College maintains a separate OPEB Trust and contributes to the Trust at different rates than the City.

The required disclosures and required supplementary information for both the College and the City is presented within this footnote.

*Funding Policy*

The contribution requirements of plan members and the City are established and may be amended through collective bargaining. The required contribution is based on projected pay-as-you-go financing requirements. The City contributes 90 percent of the cost of current-year premiums for eligible retired plan members and their spouses. Plan members receiving benefits contribute the remaining 10 percent of their premium costs.

The Commonwealth of Massachusetts passed special legislation that has allowed the City to establish the Postemployment Benefit Trust Fund and to enable the City to raise taxes necessary to begin pre-funding its OPEB liabilities. This is an irrevocable trust. At June 30, 2020, the City has pre-funded future OPEB liabilities in the amount of \$3,274,885. The College is a participant in the Plymouth County OPEB Trust which is irrevocable. At June 30, 2020, the College has pre-funded future OPEB liabilities in the amount of \$2,558,281.

*Investment policy*

The OPEB plan’s assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the OPEB plan. The long-term real rate of return on OPEB investments was determined using the City’s investment policy.

*Measurement Date*

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019.

*Employees Covered by Benefit Terms*

The following table represents the Plan’s membership at June 30, 2020:

	<u>City of Quincy</u>	<u>Quincy College</u>
Active members .....	1,821	126
Retired members or beneficiaries currently receiving benefits...	<u>2,546</u>	<u>29</u>
Total.....	<u><u>4,367</u></u>	<u><u>155</u></u>

*Components of OPEB Liability*

The following table represents the components of the Plan’s OPEB liability as of June 30, 2020:

	<u>City of Quincy</u>	<u>Quincy College</u>
Total OPEB liability.....	\$ 775,390,994	\$ 12,193,733
Less: OPEB plan's fiduciary net position.....	<u>(3,274,885)</u>	<u>(2,558,281)</u>
Net OPEB liability.....	<u><u>\$ 772,116,109</u></u>	<u><u>\$ 9,635,452</u></u>
The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.....	0.42%	20.98%

*Significant Actuarial Methods and Assumptions*

The total OPEB liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified, that was updated to June 30, 2020, to be in accordance with GASB Statement #74 are as follows on the next page. These assumptions were applied to both Quincy College and the City of Quincy’s valuations. Mortality rates for Quincy College follow the rates for non-teachers.

Valuation date.....	December 31, 2019
Actuarial cost method.....	Entry Age Normal.
Amortization method.....	Level Percentage of Payroll, payments increase 3.0% per year.
Remaining amortization period.....	27 years as of December 31, 2019.
Asset valuation method.....	Market Value.
Investment rate of return.....	6.50% as of June 30, 2020, previously 7.00%.
Discount rate.....	2.21% as of June 30, 2020, previously 3.50%.
Inflation rate.....	3.00%
Projected salary increases.....	Non Teachers: 4.00% Teachers: 7.50%, 7.10%, 7.00%, 6.90%, 6.80%, 6.70%, 6.60%, 6.50%, 6.30%, 6.10%, 5.90%, 5.70%, 5.20%, 4.70%, 4.35%, 4.20%, 4.10%, 4.00%
Healthcare trend rates.....	Non-Medicare and Medicare Medical/Rx: 7.00% graded by 0.25% down to an ultimate level of 4.50% over 10 years. Dental: 3.00% Part B reimbursement: 4.50% Medicare Contributions: Retiree contributions are expected to increase with medical trend. Non-Medicare Contributions: Retiree contributions are expected to increase by 9.50%, then 6.75% graded by 0.25% down to an ultimate level of 4.50% over 9 years.
Pre-retirement mortality (non-teachers).....	RP-2006 Employee Mortality Table generationally projected using Scale MP-2016.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table generationally projected using Scale MP-2016.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and generationally projected using Scale MP-2016.
Pre-retirement mortality (teachers).....	RP-2014 White Collar Employee Mortality Table projected generationally with Scale MP-2016.
Healthy mortality (teachers).....	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2016.
Disabled mortality (teachers).....	RP-2014 Healthy Annuitant Mortality Table set forward 4 years projected generationally with Scale BB from 2014.

*Rate of return*

For the year ended June 30, 2020, the annual money-weighted rate of return on investments, net of investment expense, was 5.27% for the City and 2.39% for Quincy College. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return of by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The City and the College’s expected future real rate of return is added to the expected inflation to produce the long-term expected nominal rate of return. Best estimates of arithmetic real rates of return for each major asset class included in the OPEB plan’s target asset allocation as of June 30, 2020 are summarized as follows:

Asset Class	City of Quincy Long-Term Expected Asset Allocation	Quincy College Long-Term Expected Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity.....	36.00%	36.00%	6.15%
International developed markets equity..	24.00%	24.00%	6.78%
International emerging markets equity...	0.00%	0.00%	8.65%
Core fixed income.....	19.00%	19.00%	1.11%
High-yield fixed income.....	5.00%	5.00%	3.51%
Real estate.....	0.00%	0.00%	4.33%
Commodities.....	0.00%	0.00%	4.13%
Hedge fund, GTAA, risk parity.....	16.00%	16.00%	3.19%
Private equity.....	0.00%	0.00%	9.99%
Total.....	100.00%	100.00%	

*City of Quincy – Discount rate*

The discount rate used to measure the total pension liability was 2.21% at June 30, 2020, and 3.50% at June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from the City will be made in accordance with the plan’s funding policy. Based on those assumptions, the City’s OPEB plan fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. Therefore, the 2.21% municipal bond rate was applied to all periods to determine the total OPEB liability. The 2.21% municipal bond rate was based on the yield or index rate for the 20-year, tax-exempt general obligation municipal bonds with an average rate of AA/Aa or higher as shown in the Buyer Bond 20-Bond General Obligation Index as of June 30, 2020.

*Quincy College – Discount rate*

The discount rate used to measure the total pension liability was 6.50% at June 30, 2020, and 7.00% at June 30, 2019. The projection of cash flows used to determine the discount rate assumed that contributions from the College will be made in accordance with the plan’s funding policy. Based on those assumptions, the College’s OPEB plan fiduciary net position was projected to be sufficient to make all projected future benefit payments of

current plan members. Therefore, the long-term expected rate of return was applied to all periods to determine the total OPEB liability.

*City of Quincy – Changes in the net OPEB liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan	
		Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2019.....	\$ 746,873,821	\$ 1,948,757	\$ 744,925,064
Changes for the year:			
Service cost.....	28,430,305	-	28,430,305
Interest.....	26,840,368	-	26,840,368
Changes of benefit terms.....	(197,360,006)	-	(197,360,006)
Differences between expected and actual experience....	63,800,598	-	63,800,598
Changes in assumptions.....	123,825,227	-	123,825,227
Benefit payments.....	(17,019,319)	(17,019,319)	-
Contributions - employer.....	-	18,303,337	(18,303,337)
Net investment income.....	-	42,110	(42,110)
Net change.....	<u>28,517,173</u>	<u>1,326,128</u>	<u>27,191,045</u>
Balances at June 30, 2020.....	<u>\$ 775,390,994</u>	<u>3,274,885</u>	<u>772,116,109</u>

*Quincy College – Changes in the net OPEB liability*

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan	
		Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2019.....	\$ 12,270,217	\$ 2,498,660	\$ 9,771,557
Changes for the year:			
Service cost.....	834,659	-	834,659
Interest.....	910,383	-	910,383
Changes of benefit terms.....	(3,223,536)	-	(3,223,536)
Differences between expected and actual experience....	1,451,299	-	1,451,299
Changes in assumptions.....	-	202,217	(202,217)
Benefit payments.....	152,928	-	152,928
Contributions - employer.....	(202,217)	(202,217)	-
Net investment income.....	-	59,621	(59,621)
Net change.....	<u>(76,484)</u>	<u>59,621</u>	<u>(136,105)</u>
Balances at June 30, 2020.....	<u>\$ 12,193,733</u>	<u>2,558,281</u>	<u>9,635,452</u>

*City of Quincy – Sensitivity of the net OPEB liability to changes in the discount rate*

The following table presents the Plan’s net OPEB liability, calculated using the discount rate of 2.21%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<u>1% Decrease</u> (1.21%)	<u>Current</u> <u>Discount Rate</u> (2.21%)	<u>1% Increase</u> (3.21%)
Net OPEB liability..... \$	<u>920,156,543</u>	<u>\$ 772,116,109</u>	<u>\$ 656,162,761</u>

*City of Quincy – Sensitivity of the net OPEB liability to changes in the healthcare trend*

The following table presents the net other postemployment benefit liability, calculated with a current rate as well as what the net OPEB liability would be if it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability..... \$	<u>640,714,223</u>	<u>\$ 772,116,109</u>	<u>\$ 946,452,767</u>

*Quincy College – Sensitivity of the net OPEB liability to changes in the discount rate*

The following table presents the Plan’s net OPEB liability, calculated using the discount rate of 6.50%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	<u>1% Decrease</u> (4.50%)	<u>Current</u> <u>Discount Rate</u> (6.50%)	<u>1% Increase</u> (7.50%)
Net OPEB liability..... \$	<u>11,557,691</u>	<u>\$ 9,635,452</u>	<u>\$ 8,069,577</u>

*Quincy College – Sensitivity of the net OPEB liability to changes in the healthcare trend*

The following table presents the net other postemployment benefit liability, calculated with a current rate as well as what the net OPEB liability would be if it were calculated using a trend rate that was 1- percentage-point lower or 1-percentage-point higher than the current rate.

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Net OPEB liability..... \$	<u>7,804,514</u>	<u>\$ 9,635,452</u>	<u>\$ 11,959,175</u>

*City of Quincy – OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2020, the City recognized a negative OPEB expense of (\$116.9 million). At June 30, 2020, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources	Deferred Inflows of Resources	Total
Differences between expected and actual experience.....	\$ 51,040,480	\$ -	\$ 51,040,480
Difference between projected and actual earnings, net.....	85,638	-	85,638
Changes in assumptions.....	126,964,676	(44,332,586)	82,632,090
Total deferred outflows/(inflows) of resources.....	\$ 178,090,794	\$ (44,332,586)	\$ 133,758,208

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:

2021.....	\$ 25,057,420
2022.....	25,066,881
2023.....	39,107,219
2024.....	44,526,688
Total deferred outflows/(inflows) of resources....	\$ 133,758,208

*Quincy College – OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2020, the College recognized a negative OPEB expense of (\$1.3 million). At June 30, 2020, the College reported deferred outflows and inflows of resources related to OPEB from the following sources:

Deferred Category	Deferred Outflows of Resources
Differences between expected and actual experience.....	\$ 1,269,884
Difference between projected and actual earnings, net.....	77,009
Changes in assumptions.....	606,457
Total deferred outflows/(inflows) of resources.....	\$ 1,953,350

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	
2021.....	\$ 334,450
2022.....	354,840
2023.....	366,735
2024.....	295,741
2025.....	200,528
Thereafter.....	<u>401,056</u>
Total deferred outflows/(inflows) of resources....	\$ <u><u>1,953,350</u></u>

*Changes in Assumptions:*

- The percentage of active employees assumed to elect coverage at retirement was updated with this valuation.
- The impact of the excise tax on high cost health plans (part of the Patient Protection and Affordable Care Act) was removed, as the tax was repealed effective December 20, 2019.
- Medicare Part B premiums were updated with this valuation.
- The salary increase assumption for non-teachers was lowered.
- The salary increase assumption and disabled mortality assumption for teachers were changed to be consistent with the Massachusetts Teachers' Retirement System Actuarial Valuation Report as of January 1, 2019.
- The salary increase assumption for non-teachers was lowered.
- The mortality assumption for non-teachers was updated to match the Quincy Retirement System Actuarial Valuation as of January 1, 2018.
- Trend rates were updated with this valuation.
- The City's discount rate was decreased from 3.50% to 2.21%.
- Quincy College's discount rate decreased from 7.25% to 7.00%.

*Changes in Plan Provisions:*

- Healthcare is now provided through Blue Cross Blue Shield of Massachusetts instead of the Group Insurance Commission (GIC). Per capita costs were updated to reflect the FY2020 self-funded premium equivalent rates for these plans.



**NOTE 13 – FINANCIAL STATEMENTS FOR INDIVIDUAL PENSION AND OTHER POSTEMPLOYMENT BENEFIT TRUST FUNDS**

GAAP requires that all Pension and Other Postemployment Trust Funds be combined and presented in one column in the Fiduciary Funds financial statements and that the individual financial statements for each trust fund plan are reported in the notes to the financial statements. Provided below are the individual financial statements for the pension and OPEB plans that are included in the Fiduciary Funds as Pension and Other Postemployment Benefit Trust Funds.

	Pension Trust Fund (as of December 31, 2019)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 4,392,670	\$ 18,726	\$ -	\$ 4,411,396
Investments:				
Equity securities.....	-	2,347,892	-	2,347,892
Fixed income mutual funds.....	-	908,267	-	908,267
Pooled domestic equity.....	12,523,638	-	-	12,523,638
Pooled alternative investments.....	125,304,755	-	-	125,304,755
Pooled real estate.....	892,359	-	-	892,359
Pooled mutual funds.....	228,741,094	-	-	228,741,094
Plymouth County OPEB trust investment pool.....	-	-	2,558,281	2,558,281
Receivables, net of allowance for uncollectibles:				
Departmental and other.....	2,394,727	-	-	2,394,727
<b>TOTAL ASSETS.....</b>	<b>374,249,243</b>	<b>3,274,885</b>	<b>2,558,281</b>	<b>380,082,409</b>
<b>LIABILITIES</b>				
Warrants payable.....	165,271	-	-	165,271
<b>NET POSITION</b>				
Restricted for pensions.....	374,083,972	-	-	374,083,972
Restricted for other postemployment benefits.....	-	3,274,885	2,558,281	5,833,166
<b>TOTAL NET POSITION.....</b>	<b>\$ 374,083,972</b>	<b>\$ 3,274,885</b>	<b>\$ 2,558,281</b>	<b>\$ 379,917,138</b>

	Pension Trust Fund (as of December 31, 2019)	City of Quincy OPEB Trust Fund	Quincy College OPEB Trust Fund	Total Pension and OPEB Trust Funds
<b>ADDITIONS:</b>				
Contributions:				
Employer contributions.....	\$ 32,789,500	\$ 1,284,018	\$ 202,217	\$ 34,275,735
Employer contributions for other postemployment benefit payments.....	-	17,019,319	(202,217)	16,817,102
Member contributions.....	10,229,640	-	-	10,229,640
Transfers from other systems.....	2,427,302	-	-	2,427,302
Workers compensation settlements.....	13,000	-	-	13,000
State COLA reimbursements.....	290,602	-	-	290,602
<b>Total contributions.....</b>	<b>45,750,044</b>	<b>18,303,337</b>	<b>-</b>	<b>64,053,381</b>
Net investment income:				
Investment income (loss).....	55,064,437	42,110	64,620	55,171,167
Less: investment expense.....	(1,004,649)	-	(4,999)	(1,009,648)
<b>Net investment income (loss).....</b>	<b>54,059,788</b>	<b>42,110</b>	<b>59,621</b>	<b>54,161,519</b>
<b>TOTAL ADDITIONS.....</b>	<b>99,809,832</b>	<b>18,345,447</b>	<b>59,621</b>	<b>118,214,900</b>
<b>DEDUCTIONS:</b>				
Administration.....	507,604	-	-	507,604
Transfers to other systems.....	2,917,029	-	-	2,917,029
Retirement benefits and refunds.....	47,287,451	-	-	47,287,451
Other postemployment benefit payments.....	-	17,019,319	-	17,019,319
<b>TOTAL DEDUCTIONS.....</b>	<b>50,712,084</b>	<b>17,019,319</b>	<b>-</b>	<b>67,731,403</b>
<b>NET INCREASE (DECREASE) IN NET POSITION.....</b>	<b>49,097,748</b>	<b>1,326,128</b>	<b>59,621</b>	<b>50,483,497</b>
<b>NET POSITION AT BEGINNING OF YEAR (AS RESTATED).....</b>	<b>324,986,224</b>	<b>1,948,757</b>	<b>2,498,660</b>	<b>329,433,641</b>
<b>NET POSITION AT END OF YEAR.....</b>	<b>\$ 374,083,972</b>	<b>\$ 3,274,885</b>	<b>\$ 2,558,281</b>	<b>\$ 379,917,138</b>

**NOTE 14 – COMMITMENTS AND CONTINGENCIES**

The City is committed to fund a variety of construction and design contracts relating to ongoing improvements to the downtown business district, various governmental, water and sewer enterprise infrastructure improvements and ongoing education facility construction or rehabilitation.

Federal Grant Participation

The City participates in a number of federal award programs. Although the grant programs have been audited in accordance with the provisions of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* through June 30, 2020, these programs are still subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although it is expected such amounts, if any, to be immaterial.

Other

Various other legal actions and claims are pending against the City. Litigation is subject to many uncertainties, and the outcome of individual litigated matters is not always predictable. Although the amount of liability, if any, at June 30, 2020 cannot be ascertained, management believes any resulting liability should not materially affect the financial position of the City at June 30, 2020.

**NOTE 15 – COVID-19**

On March 10, 2020, the Massachusetts Governor declared a state of emergency in response to the coronavirus outbreak. The World Health Organization officially declared the novel Coronavirus (COVID-19) a pandemic the following day. In an attempt to slow the spread of COVID-19, governments issued various stay at home orders that caused global economic shutdowns and substantial financial market impact. Starting in March 2020, the Governor continued to issue orders allowing governments to operate and carry out essential functions safely. These included modifying the state’s Open Meeting Law, issuing a stay-at-home order, and introducing a phased approach to reopening State businesses. The City is considered an essential business and although it was closed to the public for a period of time, departments remained operational and most employees continued to perform their daily duties.

A number of businesses have been forced to stop or significantly reduce operations decreasing, the City’s portion of certain revenue. The City has also incurred unanticipated costs specifically related to the pandemic.

On March 27, 2020 the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect COVID-19; were not accounted for in the budget most recently approved as of March 27, 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 30, 2021. The Commonwealth and communities throughout the Commonwealth were awarded a portion of this federal funding. In addition to funding from the CARES Act, there are several other federal and state grants available.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**NOTE 16 – RESTATEMENT OF NET POSITION PREVIOUSLY REPORTED**

Beginning net position of the governmental and business type activities has been restated to reflect the change in the GASB Statement #75 measurement date. To reflect this change, the City has restated the beginning balances as follows:

	6/30/2019 Previously Reported Balances	Update of OPEB measurement date	6/30/2019 Restated Balances
<b>Government-Wide Financial Statements</b>			
Governmental activities.....	\$ (725,335,027) \$	(72,023,732) \$	(797,358,759)
Business-type activities.....	26,524,553	(3,303,943)	23,220,610
Total.....	<u>\$ (698,810,474) \$</u>	<u>(75,327,675) \$</u>	<u>(774,138,149)</u>
<b>Business-type Activities - Enterprise Funds</b>			
Water enterprise fund.....	\$ 18,575,569 \$	(1,138,115) \$	17,437,454
Sewer enterprise fund.....	25,722,620	(506,657)	25,215,963
Quincy College enterprise fund.....	<u>(17,773,636)</u>	<u>(1,659,171)</u>	<u>(19,432,807)</u>
Total.....	<u>\$ 26,524,553 \$</u>	<u>(3,303,943) \$</u>	<u>23,220,610</u>

**NOTE 17 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through July 20, 2021 which is the date the financial statements were available to be issued.

**NOTE 18 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS**

During 2020, the following GASB pronouncement was implemented:

- GASB Statement #95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This pronouncement postponed the effective dates of certain provisions in GASB Statements and Implementation Guides that first became effective or are scheduled to be effective for periods beginning after June 15, 2018 or later.

The following GASB pronouncements will be implemented in the future:

- The GASB issued Statement #84, *Fiduciary Activities*, which is required to be implemented in 2021.
- The GASB issued Statement #87, *Leases*, which is required to be implemented in 2022.
- The GASB issued Statement #89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is required to be implemented in 2022.
- The GASB issued Statement #90, *Majority Equity Interests – an amendment of GASB Statements #14 and #61*, which is required to be implemented in 2021.
- The GASB issued Statement #91, *Conduit Debt Obligations*, which is required to be implemented in 2023.
- The GASB issued Statement #92, *Omnibus 2020*, which is required to be implemented in 2022.
- The GASB issued Statement #93, *Replacement of Interbank Offered Rates*, which is required to be implemented in 2022.
- The GASB issued Statement #94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #96, *Subscription-Based Information Technology Arrangements*, which is required to be implemented in 2023.
- The GASB issued Statement #97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, in which certain paragraphs are required to be implemented in 2021 and 2022.

Management is currently assessing the impact the implementation of these pronouncements will have on the basic financial statements.

# ***Required Supplementary Information***

# ***General Fund Budgetary Comparison Schedule***

The General Fund is the general operating fund of the City. It is used to account for the entire City's financial resources, except those required to be accounted for in another fund.

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**

YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Budgetary Amounts	Amounts Carried Forward To Next Year	Variance to Final Budget
	Original Budget	Final Budget			
<b>REVENUES:</b>					
Real estate and personal property taxes, net of tax refunds.....	\$ 242,696,374	\$ 239,978,910	\$ 237,429,622	\$ -	\$ (2,549,288)
Tax liens.....	-	-	830,407	-	830,407
Motor vehicle and other excise taxes.....	11,300,000	11,300,000	10,900,552	-	(399,448)
Meals tax.....	1,960,000	1,960,000	1,818,971	-	(141,029)
Urban development corporation tax.....	626,000	626,000	-	-	(626,000)
Penalties and interest on taxes.....	1,394,000	1,394,000	1,238,328	-	(155,672)
Fees and rentals.....	2,851,000	2,851,000	3,011,737	-	160,737
Payments in lieu of taxes.....	1,120,000	1,120,000	1,141,295	-	21,295
Licenses and permits.....	5,902,743	5,902,743	2,935,950	-	(2,966,793)
Fines and forfeitures.....	750,000	750,000	650,183	-	(99,817)
Intergovernmental - state aid.....	50,592,748	50,592,748	50,134,306	-	(458,442)
Intergovernmental - School Building Authority.....	385,483	385,483	385,483	-	-
Intergovernmental - other.....	187,000	187,000	1,441,614	-	1,254,614
Departmental and other.....	3,084,000	3,084,000	2,898,665	-	(185,335)
Investment income.....	1,083,000	1,083,000	1,073,306	-	(9,694)
<b>TOTAL REVENUES.....</b>	<b>323,932,348</b>	<b>321,214,884</b>	<b>315,890,419</b>	<b>-</b>	<b>(5,324,465)</b>
<b>EXPENDITURES:</b>					
Current:					
General government.....	19,805,026	21,254,655	18,954,448	869,807	1,430,400
Public safety.....	63,541,260	64,367,924	62,264,143	987,900	1,115,881
Education.....	111,318,601	111,446,972	108,499,165	1,869,210	1,078,597
Public works.....	20,588,609	20,807,272	17,283,720	2,484,514	1,039,038
Human services.....	3,920,621	3,933,304	3,430,589	149,650	353,065
Culture and recreation.....	8,051,230	8,122,413	7,621,546	5,384	495,483
Pension benefits.....	29,774,949	29,774,949	29,763,428	-	11,521
Employee benefits.....	50,941,574	52,042,592	53,182,323	1,123,346	(2,263,077)
Claims and judgments.....	458,061	301,380	162,238	89,142	50,000
State and county charges.....	4,137,403	4,137,403	4,151,681	-	(14,278)
Debt service:					
Principal.....	10,341,341	10,341,341	10,341,341	-	-
Interest.....	12,747,045	12,747,045	12,348,517	-	398,528
<b>TOTAL EXPENDITURES.....</b>	<b>335,625,720</b>	<b>339,277,250</b>	<b>328,003,139</b>	<b>7,578,953</b>	<b>3,695,158</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(11,693,372)</b>	<b>(18,062,366)</b>	<b>(12,112,720)</b>	<b>(7,578,953)</b>	<b>(1,629,307)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Use of prior year reserves to fund carryovers.....	4,733,227	4,733,227	-	-	(4,733,227)
Use of free cash.....	-	6,474,043	-	-	(6,474,043)
Transfers in.....	7,210,145	8,656,122	8,656,122	-	-
Transfers out.....	(250,000)	(1,801,026)	(1,801,026)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>11,693,372</b>	<b>18,062,366</b>	<b>6,855,096</b>	<b>-</b>	<b>(11,207,270)</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>-</b>	<b>-</b>	<b>(5,257,624)</b>	<b>(7,578,953)</b>	<b>(12,836,577)</b>
<b>BUDGETARY FUND BALANCE, Beginning of year.....</b>	<b>17,421,566</b>	<b>17,421,566</b>	<b>17,421,566</b>	<b>-</b>	<b>-</b>
<b>BUDGETARY FUND BALANCE, End of year.....</b>	<b>\$ 17,421,566</b>	<b>\$ 17,421,566</b>	<b>\$ 12,163,942</b>	<b>\$ (7,578,953)</b>	<b>\$ (12,836,577)</b>

See notes to required supplementary information.

# ***Pension Plan Schedules – Retirement System***

The Pension Plan’s Schedule of Changes in the Net Pension Liability presents multi-year trend information on the net pension liability and related ratios.

The Pension Plan’s Schedule of Contributions presents multi-year trend information on the required and actual contributions to the pension plan and related ratios.

The Pension Plan’s Schedule of Investment Returns presents multi-year trend information on the money-weighted investment return on retirement assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.



**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY  
AND RELATED RATIOS  
QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018 (1)	December 31, 2019
<b>Total pension liability:</b>						
Service cost.....	\$ 10,424,753	\$ 10,038,512	\$ 12,340,386	\$ 12,661,777	\$ 13,670,881	\$ 14,217,717
Interest.....	49,770,644	51,092,338	51,660,742	52,739,949	52,782,682	56,116,246
Changes in benefit terms.....	-	3,078,458	-	-	-	-
Differences between expected and actual experience....	-	1,858,637	-	-	(10,089,925)	-
Changes in assumptions.....	-	3,665,324	-	-	33,835,300	-
Benefit payments.....	(43,044,059)	(43,531,889)	(44,500,835)	(45,049,416)	(46,417,237)	(47,287,451)
Net change in total pension liability.....	17,151,338	26,201,380	19,500,293	20,352,310	43,781,701	23,046,512
Total pension liability - beginning.....	633,230,325	650,381,663	676,583,043	696,083,336	716,435,646	760,217,347
Total pension liability - ending (a).....	<u>\$ 650,381,663</u>	<u>\$ 676,583,043</u>	<u>\$ 696,083,336</u>	<u>\$ 716,435,646</u>	<u>\$ 760,217,347</u>	<u>\$ 783,263,859</u>
<b>Plan fiduciary net position:</b>						
Employer contributions.....	\$ 23,673,089	\$ 24,784,041	\$ 26,703,193	\$ 28,203,770	\$ 30,614,051	\$ 32,603,375
Member contributions.....	8,661,380	8,503,208	8,263,021	9,217,597	9,521,007	10,229,640
Net investment income (loss).....	13,166,200	156,718	9,124,449	57,900,393	(10,572,153)	54,059,788
Administrative expenses.....	(611,927)	(461,545)	(466,622)	(466,403)	(498,132)	(507,604)
Retirement benefits and refunds.....	(43,044,059)	(43,531,889)	(44,500,835)	(45,049,416)	(46,417,237)	(47,287,451)
Net increase (decrease) in fiduciary net position.....	1,844,683	(10,549,467)	(876,794)	49,805,941	(17,352,464)	49,097,748
Fiduciary net position - beginning of year (as restated).....	302,114,325	303,959,008	293,409,541	292,532,747	342,338,688	324,986,224
Fiduciary net position - end of year (b).....	<u>\$ 303,959,008</u>	<u>\$ 293,409,541</u>	<u>\$ 292,532,747</u>	<u>\$ 342,338,688</u>	<u>\$ 324,986,224</u>	<u>\$ 374,083,972</u>
<b>Net pension liability - ending (a)-(b).....</b>	<u><b>\$ 346,422,655</b></u>	<u><b>\$ 383,173,502</b></u>	<u><b>\$ 403,550,589</b></u>	<u><b>\$ 374,096,958</b></u>	<u><b>\$ 435,231,123</b></u>	<u><b>\$ 409,179,887</b></u>
Plan fiduciary net position as a percentage of the total pension liability.....	46.74%	43.37%	42.03%	47.78%	42.75%	47.76%
Covered payroll.....	\$ 83,775,407	\$ 87,269,494	\$ 92,374,654	\$ 96,535,798	\$ 98,970,327	\$ 103,475,444
Net pension liability as a percentage of covered payroll.....	413.51%	439.07%	436.86%	387.52%	439.76%	395.44%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

(1) For the year ended December 31, 2018, the System restated beginning net position.

See notes to required supplementary information.

**SCHEDULE OF CONTRIBUTIONS**  
**QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
December 31, 2019.....	\$ 32,789,500	\$ (32,789,500)	\$ -	\$ 103,475,444	31.69%
December 31, 2018.....	30,842,375	(30,842,375)	-	98,970,327	31.16%
December 31, 2017.....	28,360,805	(28,360,805)	-	96,535,798	29.38%
December 31, 2016.....	26,078,901	(26,078,901)	-	92,374,654	28.23%
December 31, 2015.....	24,742,790	(24,424,577)	318,213	87,269,494	27.99%
December 31, 2014.....	23,626,173	(23,360,807)	265,366	83,775,407	27.89%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF INVESTMENT RETURNS**  
**QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

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Year	Annual money-weighted rate of return, net of investment expense
December 31, 2019.....	16.11%
December 31, 2018.....	-3.09%
December 31, 2017.....	20.16%
December 31, 2016.....	3.15%
December 31, 2015.....	0.07%
December 31, 2014.....	4.18%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# ***Pension Plan Schedules – City and Quincy College***

The Schedule of the City's Proportionate Share of the Net Pension Liability presents multi-year trend information on the City's net pension liability and related ratios.

The Schedule of City's Contributions presents multi-year trend information on the City's required and actual contributions to the pension plan and related ratios.

The Schedule of Quincy College's Proportionate Share of the Net Pension Liability presents multi-year trend information on the College's net pension liability and related ratios.

The Schedule of Quincy College's Contributions presents multi-year trend information on the College's required and actual contributions to the pension plan and related ratios.

The Schedule of the Special Funding Amounts of the Net Pension Liability for the Massachusetts Teachers Contributory Retirement System presents multi-year trend information on the liability and expense assumed by the Commonwealth of Massachusetts on behalf of the City and Quincy College along with related ratios.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2019.....	88.96%	\$ 372,223,330	\$ 92,768,804	401.24%	47.76%
December 31, 2018.....	89.25%	395,648,555	88,476,642	447.18%	42.75%
December 31, 2017.....	90.30%	337,831,256	85,560,040	394.85%	47.78%
December 31, 2016.....	90.92%	366,908,857	82,446,938	445.02%	42.03%
December 31, 2015.....	89.29%	342,171,573	77,632,927	440.76%	43.37%
December 31, 2014.....	89.11%	308,731,255	74,859,778	412.41%	46.74%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE CITY'S CONTRIBUTIONS**  
**QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

Year	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
June 30, 2020.....	\$ 29,761,321	\$ (29,761,321)	-	\$ 92,788,804	32.07%
June 30, 2019.....	28,017,079	(28,017,079)	-	88,496,642	31.66%
June 30, 2018.....	25,541,290	(25,541,290)	-	85,580,040	29.84%
June 30, 2017.....	25,050,196	(25,050,196)	-	82,470,271	30.37%
June 30, 2016.....	23,840,267	(23,840,267)	-	77,654,841	30.70%
June 30, 2015.....	22,674,720	(22,727,803)	(53,083)	74,879,779	30.35%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS - CITY OF QUINCY  
OF THE NET PENSION LIABILITY  
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

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The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2020.....	\$ 256,836,706	\$ 31,145,908	53.95%
2019.....	244,631,836	24,789,894	54.84%
2018.....	237,562,230	24,795,061	54.25%
2017.....	229,760,795	23,437,107	52.73%
2016.....	212,457,308	17,232,179	55.38%
2015.....	166,516,454	11,568,697	61.64%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.  
This schedule excludes Quincy College.

See notes to required supplementary information.

**SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

Year	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
December 31, 2019.....	6.73%	\$ 21,776,639	\$ 6,748,452	322.69%	47.76%
December 31, 2018.....	6.75%	24,374,173	6,689,330	364.37%	42.75%
December 31, 2017.....	5.70%	21,206,902	6,872,290	308.59%	47.78%
December 31, 2016.....	5.21%	20,938,259	5,911,157	354.22%	42.03%
December 31, 2015.....	6.49%	24,754,863	5,843,207	423.65%	43.37%
December 31, 2014.....	6.20%	21,362,172	5,417,029	394.35%	46.74%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.



**SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS**  
**QUINCY CONTRIBUTORY RETIREMENT SYSTEM**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
June 30, 2020.....	\$ 1,760,826	\$ (1,760,826)	-	\$ 6,815,937	25.83%
June 30, 2019.....	1,714,546	(1,714,546)	-	6,756,223	25.38%
June 30, 2018.....	1,639,328	(1,639,328)	-	6,941,013	23.62%
June 30, 2017.....	1,339,704	(1,339,704)	-	5,970,269	22.44%
June 30, 2016.....	1,668,819	(1,668,819)	-	5,901,639	28.28%
June 30, 2015.....	1,216,740	(1,216,740)	-	5,471,199	22.24%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE SPECIAL FUNDING AMOUNTS - QUINCY COLLEGE  
OF THE NET PENSION LIABILITY  
MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

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The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Therefore, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the associated collective net pension liability; the portion of the collective pension expense as both a revenue and pension expense recognized; and the Plan's fiduciary net position as a percentage of the total liability.

Year	Commonwealth's 100% Share of the Associated Net Pension Liability	Expense and Revenue Recognized for the Commonwealth's Support	Plan Fiduciary Net Position as a Percentage of the Total Liability
2020.....	\$ 15,777,095	\$ 1,913,247	53.95%
2019.....	16,639,325	1,686,155	54.84%
2018.....	16,637,117	1,736,464	54.25%
2017.....	15,892,880	1,621,178	52.73%
2016.....	13,109,803	1,063,322	55.38%
2015.....	10,221,459	602,741	61.64%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

# ***Other Postemployment Benefit Plan Schedules***

The Schedule of Changes in the City's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the City's Contributions presents multi-year trend information on the City's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of the City's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

The Schedule of Changes in the College's Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan's total OPEB liability, changes in the Plan's net position, and ending net OPEB liability. It also demonstrates the Plan's net position as a percentage of the total liability and the Plan's net other postemployment benefit liability as a percentage of covered-employee payroll.

The Schedule of the College's Contributions presents multi-year trend information on the College's actual contributions to the other postemployment benefit plan and related ratios.

The Schedule of the College's Investment Returns presents multi-year trend information on the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

These schedules are intended to present information for ten years. Until a ten-year trend is compiled, information is presented for those years for which information is available.

**SCHEDULE OF CHANGES IN THE  
CITY'S NET OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
<b>Total OPEB Liability</b>				
Service Cost.....	\$ 35,151,434	\$ 29,523,601	\$ 25,072,182	\$ 28,430,305
Interest.....	21,124,314	24,698,709	26,610,994	26,840,368
Changes of benefit terms.....	-	-	-	(197,360,006)
Differences between expected and actual experience.....	-	-	-	63,800,598
Changes of assumptions.....	(84,254,759)	(32,863,385)	41,856,741	123,825,227
Benefit payments.....	<u>(17,028,972)</u>	<u>(18,391,290)</u>	<u>(19,132,995)</u>	<u>(17,019,319)</u>
Net change in total OPEB liability.....	(45,007,983)	2,967,635	74,406,922	28,517,173
Total OPEB liability - beginning.....	<u>714,507,247</u>	<u>669,499,264</u>	<u>672,466,899</u>	<u>746,873,821</u>
Total OPEB liability - ending (a).....	<u>\$ 669,499,264</u>	<u>\$ 672,466,899</u>	<u>\$ 746,873,821</u>	<u>\$ 775,390,994</u>
<b>Plan fiduciary net position</b>				
Employer contributions.....	\$ 100,000	\$ 100,000	\$ 250,000	\$ 1,284,018
Employer contributions for OPEB payments.....	17,028,972	18,391,290	19,132,995	17,019,319
Net investment income.....	41,556	36,720	187,869	42,110
Benefit payments.....	<u>(17,028,972)</u>	<u>(18,391,290)</u>	<u>(19,132,995)</u>	<u>(17,019,319)</u>
Net change in plan fiduciary net position.....	141,556	136,720	437,869	1,326,128
Plan fiduciary net position - beginning of year.....	<u>1,232,612</u>	<u>1,374,168</u>	<u>1,510,888</u>	<u>1,948,757</u>
Plan fiduciary net position - end of year (b).....	<u>\$ 1,374,168</u>	<u>\$ 1,510,888</u>	<u>\$ 1,948,757</u>	<u>\$ 3,274,885</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 668,125,096</u>	<u>\$ 670,956,011</u>	<u>\$ 744,925,064</u>	<u>\$ 772,116,109</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	0.21%	0.22%	0.26%	0.42%
Covered-employee payroll.....	\$ 158,710,844	\$ 160,019,397	\$ 167,478,101	\$ 175,194,338
Net OPEB liability as a percentage of covered-employee payroll.....	420.97%	419.30%	444.79%	440.72%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE CITY'S CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2020.....	\$ 34,002,126	\$ (18,303,337)	\$ 15,698,789	\$ 175,194,338	10.45%
June 30, 2019.....	33,816,694	(19,382,995)	14,433,699	167,478,101	11.57%
June 30, 2018.....	32,656,643	(18,491,290)	14,165,353	160,019,397	11.56%
June 30, 2017.....	31,462,354	(14,333,382)	17,128,972	158,710,844	9.03%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE CITY'S INVESTMENT RETURNS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

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Year	Annual money-weighted rate of return, net of investment expense
June 30, 2020.....	5.27%
June 30, 2019.....	-9.31%
June 30, 2018.....	2.51%
June 30, 2017.....	3.26%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**SCHEDULE OF CHANGES IN THE  
COLLEGE'S NET OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020
<b>Total OPEB Liability</b>				
Service Cost.....	\$ 674,800	\$ 699,466	\$ 747,474	\$ 834,659
Interest.....	627,199	712,688	807,004	910,383
Changes of benefit terms.....	-	-	-	(3,223,536)
Differences between expected and actual experience.....	-	-	-	1,451,299
Changes of assumptions.....	-	368,056	432,926	152,928
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)
Net change in total OPEB liability.....	1,122,240	1,586,070	1,785,798	(76,484)
Total OPEB liability - beginning.....	7,776,109	8,898,349	10,484,419	12,270,217
Total OPEB liability - ending (a).....	<u>\$ 8,898,349</u>	<u>\$ 10,484,419</u>	<u>\$ 12,270,217</u>	<u>\$ 12,193,733</u>
<b>Plan fiduciary net position</b>				
Employer contributions.....	\$ 327,405	\$ 357,313	\$ -	\$ -
Employer contributions for OPEB payments.....	179,759	194,140	201,606	202,217
Net investment income.....	209,428	208,373	126,627	59,621
Benefit payments.....	(179,759)	(194,140)	(201,606)	(202,217)
Net change in plan fiduciary net position.....	536,833	565,686	126,627	59,621
Plan fiduciary net position - beginning of year.....	1,269,514	1,806,347	2,372,033	2,498,660
Plan fiduciary net position - end of year (b).....	<u>\$ 1,806,347</u>	<u>\$ 2,372,033</u>	<u>\$ 2,498,660</u>	<u>\$ 2,558,281</u>
<b>Net OPEB liability - ending (a)-(b).....</b>	<u>\$ 7,092,002</u>	<u>\$ 8,112,386</u>	<u>\$ 9,771,557</u>	<u>\$ 9,635,452</u>
Plan fiduciary net position as a percentage of the total OPEB liability.....	20.30%	22.62%	20.36%	20.98%
Covered-employee payroll.....	\$ 18,980,282	\$ 20,133,908	\$ 16,242,541	\$ 16,175,514
Net OPEB liability as a percentage of covered-employee payroll.....	37.37%	40.29%	60.16%	59.57%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for  
which information is available.

See notes to required supplementary information.

**SCHEDULE OF THE COLLEGE'S CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

<u>Year</u>	<u>Actuarially determined contribution</u>	<u>Contributions in relation to the actuarially determined contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered- employee payroll</u>	<u>Contributions as a percentage of covered- employee payroll</u>
June 30, 2020.....	\$ 1,278,203	\$ (202,217)	\$ 1,075,986	\$ 16,175,514	1.25%
June 30, 2019.....	1,232,260	(201,606)	1,030,654	16,242,541	1.24%
June 30, 2018.....	1,152,210	(551,453)	600,757	20,133,908	2.74%
June 30, 2017.....	1,083,386	(507,164)	576,222	18,980,282	2.67%

Note: this schedule is intended to present information for 10 years.  
Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.



**SCHEDULE OF THE COLLEGE'S INVESTMENT RETURNS**  
**OTHER POSTEMPLOYMENT BENEFIT PLAN**

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Year	Annual money-weighted rate of return, net of investment expense
June 30, 2020.....	2.39%
June 30, 2019.....	5.41%
June 30, 2018.....	11.54%
June 30, 2017.....	16.50%

Note: this schedule is intended to present information for 10 years. Until a 10-year trend is compiled, information is presented for those years for which information is available.

See notes to required supplementary information.

**NOTE A - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**Budgetary Information

Municipal Law requires the adoption of a balanced budget that is approved by a majority vote at the City Council. The Mayor presents an annual operating and capital budget at the City Council which includes estimates of revenues and other financing sources and recommendations of expenditures and other financing uses. The City Council, which has full authority to amend and/or reject the budget or any line item, adopts the expenditure budget by majority vote. Increases or transfers between departments subsequent to the approval of the annual budget require majority approval via the City Council.

The majority of appropriations are non-continuing which lapse at the end of each year. Others are continuing appropriations for which the governing body has authorized that an unspent balance from a prior year be carried forward and made available for spending in the current year. These carry forwards are included as part of the subsequent year's original budget.

Generally, expenditures may not exceed the legal level of spending (salaries, expenses and capital) authorized for an appropriation account. However, the payment of debt service is statutorily required, regardless of whether such amounts are appropriated. Additionally, expenditures for disasters, natural or otherwise, and final judgments may exceed the level of spending authorized by two-thirds majority vote of a City Council.

An annual budget is adopted for the general fund in conformity with the guidelines described above. The original 2020 approved budget authorized approximately \$335.9 million in appropriations inclusive of \$4.7 million of encumbrances carried forward from 2019. During 2020, the Council also approved supplemental appropriations that collectively totaled \$5.2 million. The increase in appropriations was due to the use of \$6.5 million of free cash, offset by a \$2.7 million reduction to the tax levy. Free cash was used to reduce the tax levy, fund \$1.3 million to the OPEB trust, \$1.2 million for stabilization, and other items.

The Municipal Finance Office has the responsibility to ensure that budgetary control is maintained. Budgetary control is exercised through the accounting system.

Budgetary - GAAP Reconciliation

For budgetary financial reporting purposes, the Uniform Municipal Accounting System basis of accounting (established by the Commonwealth) is followed, which differs from the GAAP basis of accounting. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the year ended June 30, 2020, is presented on the following page.

Net change in fund balance - budgetary basis.....	\$ (5,257,624)
<u>Perspective differences:</u>	
Activity of the stabilization funds recorded in the general fund for GAAP.....	2,058,405
<u>Basis of accounting differences:</u>	
Net change in recording tax refunds payable.....	256,000
Net change in recording 60 day receipts.....	1,138,000
Net change in recording accrued interest on notes payable.....	118,900
Recognition of revenue for on-behalf payments.....	31,145,908
Recognition of expenditures for on-behalf payments.....	<u>(31,145,908)</u>
Net change in fund balance - GAAP basis.....	\$ <u>(1,686,319)</u>

**NOTE B – PENSION PLAN*****Pension Plan Schedules – Retirement System***Schedule of Changes in the Net Pension Liability and Related Ratios

The Schedule of Changes in the Net Pension Liability and Related Ratios includes the detailed changes in the System's total pension liability, changes in the System's net position, and the ending net pension liability. It also demonstrates the plan's net position as a percentage of the total pension liability and the net pension liability as a percentage of covered payroll.

Schedule of Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The total appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. Employers may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual employer contributions may be less than the "total appropriation". The pension fund appropriations are allocated amongst employers based on covered payroll.

Schedule of Investment Returns

The money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense. A money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. Inputs to the money-weighted rate of return calculation are determined monthly.

***Pension Plan Schedules – City and College***

The following schedules apply to both the City and the College but have been presented separately.

Schedule of the City's and the College's Proportionate Share of the Net Pension Liability

The Schedule of the City's and the College's Proportionate Share of the Net Pension Liability details the allocated percentage of the net pension liability (asset), the proportionate share of the net pension liability, and the covered employee payroll. It also demonstrates the net position as a percentage of the pension liability and the net pension liability as a percentage of covered payroll.

Schedule of City's and College's Contributions

Governmental employers are required to pay an annual appropriation as established by PERAC. The appropriation includes the amounts to pay the pension portion of each member's retirement allowance, an amount to amortize the actuarially determined unfunded liability to zero in accordance with the System's funding schedule, and additional appropriations in accordance with adopted early retirement incentive programs. The appropriations are payable on July 1 and January 1. The City and the College may choose to pay the entire appropriation in July at a discounted rate. Accordingly, actual contributions may be less than the "total appropriation". The pension fund appropriation is allocated to the City and the College based on covered payroll.

Schedule of the Special Funding Amounts of the Net Pension Liabilities

The Commonwealth of Massachusetts is a nonemployer contributor and is required by statute to make all actuarially determined employer contributions on behalf of the member employers which creates a special funding situation. Since the City, and the College do not contribute directly to MTRS, there is no net pension liability to recognize. This schedule discloses the Commonwealth's 100% share of the collective net pension liability that is associated with the City and College; the portion of the collective pension expense as both revenue and pension expense recognized by the City and College; and the Plan's fiduciary net position as a percentage of the total liability.

Changes in Assumptions – None.

Changes in Provisions – None.

**NOTE C – OTHER POSTEMPLOYMENT BENEFITS**

The City of Quincy administers a single employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the City’s health insurance plan, which covers both active and retired members, including teachers.

**The Other Postemployment Benefit Plan**

The following schedules apply to both the City and the College but have been presented separately.

The Schedule of Changes in the City’s and the College’s Net Other Postemployment Benefit Liability and Related Ratios

The Schedule of Changes in the City’s and College’s Net Other Postemployment Benefit Liability and Related Ratios presents multi-year trend information on changes in the Plan’s total OPEB liability, changes in the Plan’s net position, and ending net OPEB liability. It also demonstrates the Plan’s net position as a percentage of the total liability and the Plan’s net other postemployment benefit liability as a percentage of covered employee payroll.

Schedule of the City’s and the College’s Contributions

The Schedule of the City’s and the College’s Contributions includes the annual required contribution to the Plan, along with the contribution made in relation to the actuarially determined contribution and the covered-employee payroll. The City and College are not required to fully fund this contribution. It also demonstrates the contributions as a percentage of covered-employee payroll. Actuarially contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported. Methods and assumptions used to determine contribution rates are as follows:

Valuation date.....	December 31, 2019
Actuarial cost method.....	Entry Age Normal.
Amortization method.....	Level Percentage of Payroll, payments increase 3.0% per year.
Remaining amortization period.....	27 years as of December 31, 2019.
Asset valuation method.....	Market Value.
Investment rate of return.....	6.50% as of June 30, 2020, previously 7.00%.
Discount rate.....	2.21% as of June 30, 2020, previously 3.50%.
Inflation rate.....	3.00%
Projected salary increases.....	Non Teachers: 4.00% Teachers: 7.50%, 7.10%, 7.00%, 6.90%, 6.80%, 6.70%, 6.60%, 6.50%, 6.30%, 6.10%, 5.90%, 5.70%, 5.20%, 4.70%, 4.35%, 4.20%, 4.10%, 4.00%
Healthcare trend rates.....	Non-Medicare and Medicare Medical/Rx: 7.00% graded by 0.25% down to an ultimate level of 4.50% over 10 years. Dental: 3.00% Part B reimbursement: 4.50% Medicare Contributions: Retiree contributions are expected to increase with medical trend. Non-Medicare Contributions: Retiree contributions are expected to increase by 9.50%, then 6.75% graded by 0.25% down to an ultimate level of 4.50% over 9 years.
Pre-retirement mortality (non-teachers).....	RP-2006 Employee Mortality Table generationally projected using Scale MP-2016.
Healthy mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table generationally projected using Scale MP-2016.
Disabled mortality (non-teachers).....	RP-2006 Healthy Annuitant Mortality Table set forward 2 years, and generationally projected using Scale MP-2016.
Pre-retirement mortality (teachers).....	RP-2014 White Collar Employee Mortality Table projected generationally with Scale MP-2016.
Healthy mortality (teachers).....	RP-2014 White Collar Healthy Annuitant Mortality Table projected generationally with Scale MP-2016.
Disabled mortality (teachers).....	RP-2014 Healthy Annuitant Mortality Table set forward 4 years projected generationally with Scale BB from 2014.

Schedule of Investment Returns

The Schedule of Investment Returns includes the money-weighted investment return on the Plan's other postemployment assets, net of investment expense.

Changes in Assumptions:

- The percentage of active employees assumed to elect coverage at retirement was updated with this valuation.
- The impact of the excise tax on high cost health plans (part of the Patient Protection and Affordable Care Act) was removed, as the tax was repealed effective December 20, 2019.
- Medicare Part B premiums were updated with this valuation.
- The salary increase assumption for non-teachers was lowered.
- The salary increase assumption and disabled mortality assumption for teachers were changed to be consistent with the Massachusetts Teachers' Retirement System Actuarial Valuation Report as of January 1, 2019.
- The salary increase assumption for non-teachers was lowered.
- The mortality assumption for non-teachers was updated to match the Quincy Retirement System Actuarial Valuation as of January 1, 2018.
- Trend rates were updated with this valuation.
- The City's discount rate was decreased from 3.50% to 2.21%.
- Quincy College's discount rate decreased from 7.25% to 7.00%.

Changes in Provisions:

- Healthcare is now provided through Blue Cross Blue Shield of Massachusetts instead of the Group Insurance Commission (GIC). Per capita costs were updated to reflect the FY2020 self-funded premium equivalent rates for these plans.



**Most Recent  
Management  
Letter &  
SEFA**



***CITY OF QUINCY, MASSACHUSETTS***

***MANAGEMENT LETTER***

***JUNE 30, 2020***

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To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City for the year ended June 30, 2020 and issued our report thereon dated July 20, 2021. Our opinions on the financial statements and this report, insofar as they relate to the Quincy Contributory Retirement System, are based solely on the report of other auditors. In planning and performing our audit of the financial statements of the City of Quincy, Massachusetts (the City) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

*A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We do not consider any of the deficiencies noted to be a material weakness in internal control.

Our consideration of internal control was for the limited purposes described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

During our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions concerning those matters.

This communication is intended solely for the information and use of management of the City of Quincy, Massachusetts and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Powers & Sullivan, LLC*

July 20, 2021

CITY OF QUINCY, MASSACHUSETTS

MANAGEMENT LETTER

JUNE 30, 2020

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## ***Current Year Comment***

## **AVAILABILITY OF INFORMATION NECESSARY TO RECORD THE NET PENSION LIABILITY**

### Comment

The City relies on the audited financial statements made publicly available by the Quincy Contributory Retirement System (System) to record the net pension liability in the City's financial statements. The City is also required to make certain disclosures in the notes to its' financial statements and the disclosure information also is contained in the audited financial report of the System. Although the City is a member employer of the System, the City does not, except for one ex-officio member of the local Retirement Board charged with governance of the System, retain governance or managerial oversight of the System.

Governmental Accounting Standards Board (GASB) issued new reporting requirements for pensions that were implemented for the first time for financial statements as of June 30, 2015. The reporting requirements are enumerated in GASB Statements #67 and #68. The City, the College and Quincy Housing Authority are members of the System and under the accounting standards they must rely 100% on the System to provide each member unit their proportionate share of the net pension liability. If any member unit issues their financial statements without including the net pension liability the audit opinion would be modified for noncompliance with Generally Accepted Accounting Principles. Therefore, the member units must wait for that information.

The GASB requires the net pension liability to be calculated as of the System's year end which is December 31 of every year. This allows the member unit's financial statements to include the net pension liability in their financial statements for the fiscal year ending on June 30<sup>th</sup>. The System is required to complete and submit its' annual report to the Public Employee Retirement Administration Commission (PERAC), the State's pension oversight body, no later than May 1<sup>st</sup> of every year. The financial statements and related actuarial valuation of the System must be audited by an independent audit firm for distribution to the member units to be in compliance with the GASB Standards.

The System, their actuary and their auditors have been aware of the reporting requirement since before the GASB #67 implementation date of December 31, 2014 and GASB Statement #68 implementation date of June 30, 2015. For the City's fiscal year end reporting date of June 30, 2020, the System was unable to provide the necessary actuarial valuations and audited financial statements until May 13, 2021 which is the date of the accompanying financial statements of the City. These reports were issued approximately 11 months after the City's fiscal year end and approximately 17 months after the end of the System's fiscal year end.

This matter has been a subject of management letters issued in the prior fiscal years. A summary of the delays in the City issuing financial statements, due to delays in obtaining the required audited net pension liability information from the System, follows.

### FY2015

The System's audited reports for the year ended December 31, 2014 were not completed until March of 2016 which was one year and three months after their year end. The City had to wait until March of 2016 to issue their financial statements for fiscal year 2015 even though the City had completed its' accounting for fiscal year 2015 and we had completed our audit of the financial statements several months prior to March.

### FY2016

The System's audited reports for the year ended December 31, 2015 were not completed until March of 2017 which was over one year and three months after their year end. The City had to wait until March of 2017 to issue their financial statements for fiscal year 2015 even though the City had completed its' accounting for fiscal year 2016 and we had completed our audit of the financial statements several months prior to March 2017.

### FY2017

The System's audited reports for the year ended December 31, 2016 were not completed until January 2018 which was over one year after their year end. The City issued their financial statements for fiscal year 2017 shortly after the receipt of the System's financial statements.

### FY2018

The System's audited reports for the year ended December 31, 2017 were not completed until February 2019 which was over one year after their year end. The City issued their financial statements for fiscal year 2017 shortly after the receipt of the System's financial statements.

### FY2019

The System's audited reports for the fiscal year ended December 31, 2018 were issued in September 2019. Based on discussions with management the System at the time, it appeared that systemic concerns that caused delays in the issuances of the System's audited financial statements for fiscal years 2015 – 2018 were rectified. This understanding led us to resolve this matter in the 2019 management letter.

### FY2020

The System's audited reports for the year ended December 31, 2019 were not completed until May 2021 which was 16 months after their year end. The City issued their financial statements for fiscal year 2020 financials shortly after the receipt of the System's financial statements.

### Recommendation

The cause of the delayed issuance of the System's audit reports is beyond the direct control of management of the College and City. However, we believe that both College and City officials can communicate directly with the Retirement Board the implications of not having the required GAAP information available on a timely basis. A written agreement should be reached that will outline the various timetables that the System needs to meet to ensure the timely availability of its audited financial statements.

## ***Other Matters Previously Presented***



## **FRAUD RISK ASSESSMENT**

### Comment

The City needs to perform a risk assessment to identify, analyze and manage the risk of asset misappropriation and/or financial reporting manipulation. Risk assessment, including fraud risk assessment, is one element of internal control. The City's internal control should include performance of this assessment.

The fraud risk assessment can be informally documented and performed by a management-level individual who has extensive knowledge of the City that might be used in the assessment. In performing the assessment a management-level individual will conduct interviews and/or lead group discussions with personnel who have extensive knowledge of the City, its environment and its processes.

Some key questions to consider when conducting the self-assessment follow:

- What individuals have the opportunity to misappropriate assets or manipulate the financial statements?
- Are there any known pressures that would motivate employees with the opportunity to misappropriate assets or manipulate the financial statements? When making this assessment an employee's personal/social life should be considered.
- What assets of the City are susceptible to misappropriation?
- Are there any known internal control weaknesses that would allow misappropriation of assets to occur and remain undetected?
- How could assets be stolen? Assets can be stolen in many ways besides merely removing them from the premises. For example, cash can be stolen by writing checks to fictitious employees or vendors and cashing them for personal use.
- How could potential misappropriation of assets be concealed? Because many frauds create accounting anomalies, the perpetrator must hide the fraud by running through an adjustment to another account. Generally, fraud perpetrators may use accounts that are not closely monitored.

In prior years, we had recommended that management develop and implement a fraud risk assessment program to identify, analyze and manage the risk of asset misappropriation.

### Status – Partially Resolved

Management has drafted and assembled the necessary questionnaires needed to develop the initial assessment; other matters however, consumed managements time during the 2020 period but a renewed effort will allow for final resolution of this process.

## **TIMELY EXECUTION OF INTERBANK TRANSFERS**

### Comment

The City voted to formally accept the provisions of Massachusetts General Law (MGL) Chapter 32B, Section 20, which allows the City to establish a postemployment benefit trust fund to begin pre-funding the City's OPEB liabilities. Per MGL, any investment or other income generated by the fund shall be added to and become part of the fund. During the fiscal year, the City Council voted to contribute \$250,000 to the trust fund in excess of the pay-as-you-go required contribution. The contribution was recorded in the City's general ledger; however, the cash was not transferred to the dedicated bank account until after the close of the fiscal year. This means that the trust did not earn investment income on the \$250,000.

Also, the City is required to hire an actuary to measure the City's net OPEB liability and to provide information for certain financial statement disclosures, as required by GASB Statements #74 and #75. In providing the information to the actuary, the City is required to provide the bank and investment statements for the account that holds the assets in the trust fund. If contributions to the trust fund are not made timely, there is an increased risk that the information provided to the actuary inaccurately depicts the actual value of assets held in the trust.

### Status – Unresolved

### Recommendation

We recommend that the City implement procedures that will ensure that all required interbank transfers, per votes of the City Council, are reflected at the bank within 2 days of the Council vote.

## **SETTLING OF INTERDEPARTMENTAL CHARGES**

### Comment

In prior audits we made note of instances in which the City would settle interdepartmental charges through a check issued from a City bank account and made payable to the City. The method of settling interdepartmental charges is time consuming, prone to error and misstatement, and generally ineffective.

MUNIS is constructed in a manner that will allow for the settling of interdepartmental charges to be handled electronically on the ledger concurrently, and if necessary, with a wire or EFT transaction between bank accounts in the Treasurer's office.

### Status – Unresolved

### Recommendation

We recommend that the Treasurer's Office, the Director of Municipal Finance, the School Department and any other department that generates an interdepartmental chargebacks to investigate the most logical manner to effect the necessary changes in MUNIS in a manner that eliminates the need for a check to be written while recognizing the appropriate expenditure on the ledger.

## **STUDENT ACTIVITY FUNDS**

### Comment

Massachusetts General Laws allow for the Schools to maintain student activity funds but places certain requirements on how they are to be managed and accounted for. The School has only partially implemented the legal requirements as there has not been either an internal or external audit conducted and documented in accordance with the Massachusetts Department of Elementary and Secondary Education's compliance manual that was published in 2014.

### Status - Unresolved

By not fully implementing the provisions the School is in violation of the law. From a practical standpoint, we have found that when these funds are subjected to the requirements of the law it is likely that funds are being held and spent on purposes outside the scope of the law. We have also found that many times the account detail, maintained by the principals, does not reconcile to the actual cash balances and/or the general ledger.

### Recommendation

We continue to recommend that the School Department, comply with all provisions of the law, establish procedures on how each account is maintained, reconcile the detail accounts with the actual cash balances and provide the Auditor's Office with a full accounting of the activity and the reconciliations and obtain an external audit. When developing a plan to comply with this comment, the City and School Department will need to work cooperatively in a manner that is consistent with the Massachusetts Department of Elementary and Secondary Education's compliance manual that was published in 2014.

***CITY OF QUINCY, MASSACHUSETTS***

***REPORTS ON FEDERAL AWARD PROGRAMS***

***YEAR ENDED JUNE 30, 2020***

**CITY OF QUINCY, MASSACHUSETTS**  
**REPORTS ON FEDERAL AWARD PROGRAMS**  
**YEAR ENDED JUNE 30, 2020**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Independent Auditor's Report**

To the Honorable Mayor and City Council  
City of Quincy Massachusetts

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts, as of and for the year ended June 30, 2020 (except for the City of Quincy Contributory Retirement System which is as of and for the year ended December 31, 2019), and the related notes to the financial statements, which collectively comprise the City of Quincy, Massachusetts' basic financial statements, and have issued our report thereon dated July 20, 2021. Our report includes a reference to other auditors who audited the financial statements of the Quincy Contributory Retirement System, as described in our report on the City of Quincy, Massachusetts' financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Quincy, Massachusetts' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Quincy, Massachusetts' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Powers & Sullivan, LLC*

July 20, 2021



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## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Independent Auditor's Report**

To the Honorable Mayor and City Council  
City of Quincy, Massachusetts

### **Report on Compliance for Each Major Federal Program**

We have audited the City of Quincy, Massachusetts' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Quincy's major federal programs for the year ended June 30, 2020. The City of Quincy, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the compliance for each of the City of Quincy, Massachusetts' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Quincy, Massachusetts' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the City of Quincy, Massachusetts' compliance.



## Opinion on Each Major Federal Program

In our opinion, the City of Quincy, Massachusetts complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

## Report on Internal Control Over Compliance

Management of the City of Quincy, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Quincy, Massachusetts' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Quincy, Massachusetts' internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly this report is not suitable for any other purpose.



September 21, 2021



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## **REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Quincy, Massachusetts as of and for the year ended June 30, 2020, (except for the City of Quincy Contributory Retirement System which is as of and for the year ended December 31, 2019) and the related notes to the financial statements. We issued our report thereon dated July 20, 2021, which contained an unmodified opinion on those financial statements. Other auditors audited the financial statements of the City of Quincy Contributory Retirement System as described in our report on the City of Quincy, Massachusetts basic financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Powers & Sullivan, LLC*

July 20, 2021

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>CHILD NUTRITION CLUSTER</b>				
U.S. DEPARTMENT OF AGRICULTURE:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Cash Assistance:				
School Breakfast Program.....	10.553	11-243	\$ -	\$ 259,106
Non-cash Assistance (Commodities):				
National School Lunch Program.....	10.555	11-243	-	276,723
Cash Assistance:				
National School Lunch Program.....	10.555	11-243	-	1,326,627
National School Lunch Program - COVID-19.....	10.555	11-243	-	182,400
Total National School Lunch Program.....			-	1,785,750
Summer Food Service Program.....	10.559	11-243	-	55,632
TOTAL CHILD NUTRITION CLUSTER.....			-	2,100,488
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-209384-2019-0243	-	224,656
Special Education Grants to States (IDEA, Part B).....	84.027	240-291835-2020-0243	-	1,834,955
Total Special Education Grants to States.....			-	2,059,611
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Department of Early Education and Care:</u>				
Special Education Preschool Grants.....	84.173	262-291974-2020-0243	-	59,890
TOTAL SPECIAL EDUCATION CLUSTER.....			-	2,119,501
<b>STUDENT FINANCIAL ASSISTANCE CLUSTER</b>				
U.S. DEPARTMENT OF EDUCATION:				
<u>Direct Program:</u>				
Federal Supplemental Educational Opportunity Grants.....	84.007	Not Applicable	-	563,214
Federal Work-Study Program.....	84.033	Not Applicable	-	262,225
Federal Pell Grant Program.....	84.063	Not Applicable	-	6,717,115
Federal Direct Student Loans.....	84.268	Not Applicable	-	9,216,749
TOTAL STUDENT FINANCIAL ASSISTANCE CLUSTER.....			-	16,759,303
<b>EMPLOYMENT SERVICES CLUSTER</b>				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Employment Service/Wagner Peyser Funded Activities.....	17.207	J307	-	194,800
Jobs for Veterans State Grants.....	17.801	J309	-	20,858
TOTAL EMPLOYMENT SERVICES CLUSTER.....			-	215,658
<b>WIOA CLUSTER</b>				
US DEPARTMENT OF LABOR:				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
WIOA Adult Program.....	17.258	6308/9	-	364,517
WIOA Youth Activities.....	17.259	6301	-	405,668
WIOA Dislocated Worker Formula Grants.....	17.278	6308/9	-	547,155
TOTAL WIOA CLUSTER.....			-	1,317,340
<b>OTHER PROGRAMS</b>				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
<u>Direct Programs:</u>				
Community Development Block Grants/Entitlement Grants.....	14.218	Not Applicable	-	2,871,361
Community Development Block Grants/Entitlement - COVID-19.....	14.218	Not Applicable	-	1,090,676
Emergency Solutions Grants Program.....	14.231	Not Applicable	-	178,208
HOME Investment Partnerships Program.....	14.239	Not Applicable	-	1,007,534
Continuum of Care.....	14.267	Not Applicable	-	5,426,367
Lead-Based Paint Hazard Control in Privately-Owned Housing.....	14.900	Not Applicable	-	374,638
TOTAL HOUSING AND URBAN DEVELOPMENT.....			-	10,948,784
US DEPARTMENT OF EDUCATION:				
<u>Direct Program</u>				
Higher Education Emergency Relief Fund - COVID-19.....	84.425F	Not Applicable	-	1,276,400

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>				
<u>Direct Program</u>				
Port Security Grant Program.....	97.056	Not Applicable	-	27,199
Assistance to Firefighters grant.....	97.044	Not Applicable	-	987,868
<b>TOTAL HOMELAND SECURITY</b>			-	<b>1,015,067</b>
<b>PASS-THROUGH PROGRAMS:</b>				
<b>U.S. DEPARTMENT OF AGRICULTURE:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Farm to School.....	10.575	11-243	-	8,262
<b>U.S. FISH AND WILDLIFE SERVICE:</b>				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Division of Marine Fisheries:</u>				
Clean Vessel Act.....	15.616	CVA REIMBURSEMENT 18	-	5,435
<b>U.S. DEPARTMENT OF JUSTICE:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Executive Office of Public Safety and Security:</u>				
Bulletproof Vest Partnership Program.....	16.607	SCEPSBULLETPROOSFY19	-	11,077
Edward Byrne Memorial Justice Assistance Grant Program.....	16.738	SCEPSBJAG1FY19QUINCY	-	30,134
<b>TOTAL DEPARTMENT OF JUSTICE.....</b>			-	<b>41,211</b>
<b>US DEPARTMENT OF LABOR:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Career Services:</u>				
Unemployment Insurance.....	17.225	REA9	-	63,134
Trade Adjustment Assistance.....	17.245	J002	-	231,493
Senior Community Service Employment Program.....	17.235	19CCQUINWP	-	2,670
<b>TOTAL DEPARTMENT OF LABOR.....</b>			-	<b>297,297</b>
<b>NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Transportation:</u>				
State and Community Highway Safety.....	20.600	2018OTENF2022QUINCYX	-	4,068
State and Community Highway Safety.....	20.600	2019QUINCYPEDBIKEXXX	-	5,450
State and Community Highway Safety.....	20.600	2019QUINCYSTEPXXXXXX	-	14,796
<b>Total State and Community Highway Safety.....</b>			-	<b>24,314</b>
Hazardous Materials Emergency Preparedness.....	20.703	(CT) FY20HMEP1900000QUINC	-	3,388
<b>TOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION.....</b>			-	<b>27,702</b>
<b>U.S. DEPARTMENT OF TREASURY:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Executive Office of Administration and Finance:</u>				
Coronavirus Relief Fund - COVID-19.....	21.019	COVID-19 243	-	5,994,445
<b>U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Board of Library Commissioners:</u>				
Grants to States.....	45.310	19THOMASCRANELIBRARY	-	6,337
<b>U.S. DEPARTMENT OF EDUCATION:</b>				
<u>Passed Through the Commonwealth of Massachusetts</u>				
<u>Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Education Agencies.....	84.010	305-209250-2019-0243	-	496,432
Title I Grants to Local Education Agencies.....	84.010	305-291836-2020-0243	-	1,727,000
<b>Total Title I Grants to Local Education Agencies.....</b>			-	<b>2,223,432</b>
Career and Technical Education - Basic Grants to States.....	84.048	400-208263-2019-0243	-	2,086
Career and Technical Education - Basic Grants to States.....	84.048	400-291832-2020-0243	-	128,875
<b>Total Career and Technical Education - Basic Grants to States.....</b>			-	<b>130,961</b>
Education for Homeless Children and Youth.....	84.196	310-288516-2020-0243	-	14,175
English Language Acquisition Grants.....	84.365	180-209383-2019-0243	-	25,804
English Language Acquisition Grants.....	84.365	180-291834-2020-0243	-	168,558
English Language Acquisition Grants.....	84.365	186-287759-2019-0243	-	46,002
<b>Total English Language Acquisition Grants.....</b>			-	<b>240,364</b>

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED JUNE 30, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Amount Passed Through to Sub-Recipients</u>	<u>Expenditures</u>
Supporting Effective Instruction State Grants.....	84.367	140-209382-2019-0243	-	80,026
Supporting Effective Instruction State Grants.....	84.367	140-291833-2020-0243	-	183,420
Total Supporting Effective Instruction State Grants.....			-	263,446
Student Support and Academic Enrichment.....	84.424	309-140811-2018-0243	-	16
Student Support and Academic Enrichment.....	84.424	309-209386-2019-0243	-	61,340
Student Support and Academic Enrichment.....	84.424	309-291837-2020-0243	-	70,770
Total Student Support and Academic Enrichment.....			-	132,126
TOTAL EDUCATION.....			-	3,004,504
 U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through the Commonwealth of Massachusetts</u>				
<u>Emergency Management Agency:</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00119	-	5,197
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00127	-	17,800
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00354	-	133,516
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00356	-	35,733
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00386	-	879,746
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00408	-	146,813
Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	(CT) CTFEMA4372QUINC00443	-	222,810
Total Disaster Grants Program.....			-	1,441,615
Emergency Management Performance Grants.....	97.042	FY19EMPG1800000QUINC	-	25,600
<u>Passed through the City of Boston:</u>				
Homeland Security Grant Program.....	97.067	BOSTONFFY17UASI	-	481,877
TOTAL HOMELAND SECURITY.....			-	1,949,092
TOTAL.....			\$ -	\$ 47,086,826

(Concluded)

See notes to Schedule of Expenditures of Federal Awards.

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Quincy, Massachusetts under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Quincy, Massachusetts, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Quincy, Massachusetts.

**NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the City of Quincy, Massachusetts are set forth below:

- (a) Basis of Accounting - The accompanying Schedule of Expenditures of Federal Awards is presented on the cash basis of accounting. Accordingly, grant revenues are recognized when received and expenditures when paid. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Cash Assistance - School Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.
- (c) Non-Cash Assistance (Commodities) – School Lunch Program – Program expenditures represent the value of donated foods received during the year.
- (d) Disaster grants have been recorded the year that the grant was approved.
- (e) The City of Quincy, Massachusetts has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 – EDUCATION STABILIZATION FUND**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, provides funding for multiple federal aid programs. One specific aid program provided for in the CARES Act is the Education Stabilization Fund (Fund). The Fund provides federal funding to municipalities, and other recipients, through multiple grants designed to address various educational purposes.

The City of Quincy is a participant in the Education Stabilization Fund program through the Higher Education Emergency Relief Fund. The amount presented on the Schedule of Expenditures of Federal Awards represents amounts expended under the student portion of the Higher Education Emergency Relief Fund.

**A. Summary of Auditors' Results**

1. The auditors' report expresses an unmodified opinion on the financial statements of the City of Quincy, Massachusetts.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the City of Quincy, Massachusetts were disclosed during the audit.
4. No material weaknesses or significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance; And Report On Schedule Of Expenditures Of Federal Rewards Required By The Uniform Guidance.
5. The auditors' report on compliance for the major federal award program for the City of Quincy, Massachusetts expresses an unmodified opinion.
6. There are no audit findings relative to the major federal award programs for the City of Quincy, Massachusetts.
7. The following programs were tested as major grants:
  - Continuum of Care Program – CFDA Number 14.267
  - Coronavirus Relief Fund Program – CFDA Number 21.019
  - Title 1 Grants to Local Education Agencies – CFDA Number 84.010
  - Disaster Grants – Public Assistance (Presidentially Declared Disasters) – CFDA Number 97.036
8. The threshold for distinguishing Types A and B programs was \$1,412,605.
9. The City of Quincy, Massachusetts was determined to be a low-risk auditee.

**B. Findings - Financial Statements Audit**

None.

**C. Findings and Questioned Costs - Major Federal Award Program Audit**

None.

**D. Summary Schedule of Prior Audit Findings**

None.

# RatingsDirect®

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## Summary:

# Quincy, Massachusetts; General Obligation; Note

### Primary Credit Analyst:

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## Summary:

# Quincy, Massachusetts; General Obligation; Note

### Credit Profile

US\$475.0 mil GO pension bnds ser 2021 due 12/15/2039

*Long Term Rating* AA/Stable New

Quincy GO sch bnds

*Long Term Rating* AA/Stable Affirmed

## Rating Action

S&P Global Ratings assigned its 'AA' long-term rating to Quincy, Mass.' \$475 million series 2021 general obligation (GO) pension obligation bonds. At the same time, S&P Global Ratings affirmed its 'AA' and 'SP-1+' ratings on the city's outstanding GO bonds and bond anticipation notes (BANs).

Proceeds from the series 2021 bonds will fully fund the city's unfunded actuarially accrued liability of its pension system. The city estimates this reduces cumulative pension contributions by over \$130.6 million on a present-value basis through 2040. While the debt burden increases, the city's pension costs will decrease, resulting in very little budgetary effect at the onset. Management is sizing the pension obligation bond based on an updated UAAL determined as of September 30, 2021 modeled using a conservative 6.25% discount rate, along with establishing a contingent reserve fund that will mitigate volatility to its pension costs in the event of adverse investment returns. The city is planning to appropriate \$5 million annually in each of the next six years in part from the projected annual savings to the reserve fund until it reaches a balance of \$30 million. Doing so will require the city to maintain budgetary discipline to produce sufficient surplus necessary to fund growing costs and to also appropriate into reserves.

The city's full-faith-and-credit pledge, subject to the limitations of Proposition 2 1/2, secures the bonds and notes. We rate the limited-tax GO debt based on the application of our "Issue Credit Ratings Linked To U.S. Public Finance Obligors' Creditworthiness" criteria (published Nov. 20, 2019, on RatingsDirect). We are rating the obligation at the same level as our view of Quincy's general creditworthiness. We factor any limitation imposed on the obligor's ability to raise revenue into the rating; therefore, we are not making a rating distinction.

The city maintains roughly \$274 million in outstanding bond anticipation notes. The short-term rating reflects our criteria for evaluating and rating BANs. In our view, Quincy maintains a very strong capacity to pay principal and interest when the BANs come due. We maintain a high investment-grade rating on the city's existing GO debt, and it has what we view as a low market-risk profile because it has strong legal authority to issue long-term debt to take out the BANs and is a frequent issuer that regularly provides ongoing disclosure to market participants.

### Credit overview

Quincy is a diversified commercial and industrial city, immediately south of Boston, with a growing tax base and strong per capita household incomes. Over the past several years, it has seen commercial and residential growth in the

downtown and surrounding neighborhoods, which has led to lower tax rates and has supported the city's budgetary performance and financial flexibility. Despite these strengths, the rating factors in an elevated debt burden and adequate general fund reserves.

Quincy's debt burden is already high relative to peers, and this borrowing will increase the debt load by 80%. Despite its significant liabilities, the city has the ability to absorb rising expenditures into the annual levy, due to its sizable unused levy capacity. We believe the city will have to show discipline in its budget management to achieve its savings objectives and maintain operating balance amid increasing debt costs. The city has shown willingness to raise the tax levy in the past, but we note that during periods of economic stress, it has been politically challenging doing so.

Favorably, the city has not seen much economic or financial deterioration from the pandemic, which is a positive. The city's forecast suggests budgetary balance for fiscal 2022 following this transaction. Moreover, upward of \$64.6 million in funds from the American Rescue Plan (ARPA) should also provide support to operations over our outlook period.

Additional rating factors include our view of Quincy's:

- Mature economy with strong per capita market values and good economic growth prospects, with broader participation in the broad and diverse Boston metropolitan statistical area (MSA);
- Strong management environment with good financial policies and practices under our financial management assessment (FMA) methodology, and a strong institutional framework; and
- Very weak debt and contingent liability profile, with debt service carrying charges projected to range between 12% and 15% of total governmental expenditures and net direct debt burden that is 267% of total governmental fund revenue. While the city has addressed its unfunded pension liability with this pension obligation bond, it does still have large pension other postemployment benefit (OPEB) obligations.

### **Environmental, social, and governance**

We consider environmental risks elevated, given the city's coastal exposure and proximity to the tax base, which could lead to revenue disruption if affected by a severe weather event. However, its social and governance risks relative to its economy, management, financial measures, and debt and liability profile are, we believe, in line with our view of the sector standard.

## **Stable Outlook**

### **Downside scenario**

Should budgetary pressure persist, requiring the city to spend down reserves to weaker levels, or if it is unable to make revenue and spending adjustments to maintain a stable financial position given its high debt and unfunded liabilities, we could lower the rating.

### **Upside scenario**

Although we do not expect to raise the rating over the outlook period, we could do so if debt metrics and reserves improve to levels that we consider comparable with those of higher-rated peers.

## Credit Opinion

### **Stable and growing economy benefitting from its proximity to the regional Boston area employment base**

Quincy's economy is well-diversified and has been growing in the last few years, though the pandemic slowed its momentum somewhat. The county unemployment rate was 8.3% in 2020, increasing because of the stay-at-home orders during the pandemic. Unemployment remains above its average, but we note it has come down over the past few months as the economic recovery has taken hold.

Although the U.S. economy is still running hot, it has cooled off since the summer. Nevertheless, further strengthening of the macroeconomic environment supports our view that the city's economy and tax base should remain stable, if not resume its growth trajectory. For more information on S&P Global Ratings' economic view, see "U.S. Economic Outlook Q1 2022: Cruising At A Lower Altitude," published Nov. 29, 2021, on RatingsDirect.

Quincy is a transportation hub with four major highways, as well as subway lines and a commuter rail. The city has a significant local economy, anchored by insurance and financial services. Its leading employers include State Street Bank & Trust Co., Boston Financial Data Services, and Granite Telecommunications LLC. Residential properties account for about 85% of the property tax base, while commercial and industrial properties account for 12%. The 10 leading taxpayers represent 4.6% of assessed value (AV), which is very diverse, in our opinion.

Quincy's downtown development project will continue and have a positive effect on the tax base, with almost 600 apartments and condominiums, new retail, and two new parking garages. Almost 580 units of housing remain under development near the North Quincy Massachusetts Bay Transportation Authority station, along with a new parking garage and retail space.

Since 2014, almost 4,000 housing units have come online or been permitted throughout the city. Because of high demand for more housing near Boston, we do not expect residential development growth in Quincy to subside within the next few years. The city's commercial sector also continues to expand as new restaurants open even amid the pandemic. Boston Scientific Corp. and Granite Telecommunications, among other companies, have expanded their operations recently. Since 2017 the total assessed value grew 38% to \$17.9 billion, equating to a very strong market value per capita of \$183,582.

### **Good financial policies and practices under our financial management assessment (FMA)**

Quincy regularly updates and adjusts expenditure and revenue forecasting to respond to trends and budgetary performance, and it performs a five-year historical trend analysis when developing the budget. While the city is at times a bit optimistic with its revenues and expenditures, budget surveillance is sound. Management reports budget-to-actual results quarterly to the mayor and city council, as well as on investment holdings and earnings monthly. Officials recently created a long-term financial forecast that projects revenue and expenditures for seven years, as well as a formal investment management policy.

Management maintains a five-year capital improvement plan, a debt management policy, and a formal reserve policy of maintaining available reserves at a minimum of 5%-6% of the budget, which it met for the first time in fiscal 2017.

We will continue to monitor the city's adherence to these policies because we believe they influence the government's financial position and operations, debt burden, and other key credit factors. A government's ability to implement timely and sound financial and operational decisions in response to economic and fiscal demands is a primary determinant of near-term changes in credit quality.

### **Ample revenue raising capacity should support steady operations over the next few years despite growing costs**

With the revenue uncertainty heading into 2021, the city was initially estimating a 20% cut in both state aid and local receipts amounting to \$10.5 million. The budget initially assumed no use of stabilization reserves, as it made reductions through other areas of the budget to mitigate the shortfalls. However, the city did elect to appropriate \$6 million of its reserves midyear to minimize the tax levy increase in 2021 amid the economic pressures from the pandemic.

The fiscal 2022 budget returns spending to fiscal 2020 levels, restoring reductions made in several departments. The budget totals \$345.9 million, a 1.7% increase from the previous year. The increase is among the smallest in several years, although the budget incorporates \$20.3 million of savings from the POB. The city increased the property tax levy by 7% over the prior year to approximately \$265 million. Property taxes and state aid account for 68% and 24% of general fund revenues, respectively. Overall, with level funding of state aid and strong tax collections amid the pandemic, we do not believe there will be much financial deterioration despite some local revenues staying pressured. The city is currently forecasting a general fund surplus upwards of \$7 million with the aid of federal stimulus. The city is receiving upward of \$46 million in ARP funds, and the school district is also benefiting from Elementary and Secondary School Emergency Relief (ESSR) stimulus funds, which we believe will support operating performance across all its major departments over our outlook period.

Quincy's budgetary reserves are adequate, but we consider the additional flexibility to raise revenue despite statewide tax caps, as a positive credit factor. Quincy can raise the tax levy without an electorate-approved Proposition 2 1/2 override, which can support escalating costs while maintaining steady reserves, provided the city is politically willing to do so. In fiscal 2021, unused levy capacity was approximately \$37.4 million.

The city remains in compliance with its formal reserve policy of 5%-6% of expenditures and, despite the near-term challenges the pandemic poses, is committed to maintaining reserves to these thresholds at a minimum. As noted, the city anticipates allocating \$5 million over the next six years from the projected annual savings related to the POB, to a contingent reserve fund until it reaches a balance of \$30 million. The reserve will provide liquidity to manage volatility of its pension costs in the event of market underperformance.

### **Very weak debt and contingent liability profile**

With this issuance, Quincy will have about \$1.1 billion in total direct debt outstanding, and approximately \$274 million is in BANs. The pension obligation bond increases the debt burden substantially to approximately 267% of total governmental revenue, which is very high compared with state peers. Debt service carrying charges will range between 12% and 15% of total governmental expenditures. We note, while the debt service increases, pension costs will decrease due to the pension funded status. Currently, debt service plus pension and OPEB expenditures account for approximately 17.5% of total governmental fund expenditures.

The city may issue additional debt over the next two years for downtown and park improvements, as well as various capital projects, including water and sewer infrastructure work, but the amount it may issue will be close to the amount it retires over the same period (excluding the POB debt service).

Pension and other postemployment benefits:

- While we no longer consider pension costs a source of credit pressure given it will be fully funded, OPEB liabilities remain a challenge for Quincy, and given the size of the unfunded liability we expect costs will increase over time.
- We believe the city built in good assumptions and methodologies into the city's pension actuarially determined contribution, limiting the risk of unexpected contribution escalations.
- The city pays OPEBs on a pay-as-you-go basis, which, given claims volatility as well as medical cost and demographic trends, is likely to lead to escalating costs. However, it has established a trust and has begun prefunding the liability.

Quincy's combined required pension and actual OPEB contributions totaled 12.3% of total governmental fund expenditures in 2020. Of that amount, 7.8% represented required contributions to pension obligations and 4.6% represented OPEB payments.

Quincy participates in a defined-benefit pension plan administered by the Quincy Contributory Retirement Board. Quincy also provides OPEBs to retirees and has set up an OPEB trust to prefund the liability after having traditionally funded it through pay-as-you-go financing, which we view positively. On June 30, 2020, the city reported a \$781.7 million OPEB liability. Quincy's OPEB trust currently has a balance of \$5.7 million. While the practice of prefunding the OPEB liability is positive, given the funded status of its OPEB liabilities, escalating costs could pressure the budget in the long term.

### Strong institutional framework

The institutional framework score for Massachusetts municipalities is strong.

Quincy, Massachusetts Key Credit Metrics				
	Most recent	Historical information		
		2020	2019	2018
<b>Very strong economy</b>				
Projected per capita EBI % of U.S.	123			
Market value per capita (\$)	183,582			
Population		97,664	96,937	96,521
County unemployment rate(%)		8.3		
Market value (\$000)	17,929,394	17,043,135	15,941,087	
Ten largest taxpayers % of taxable value	8.0			
<b>Adequate budgetary performance</b>				
Operating fund result % of expenditures		(0.5)	0.03	2.7
Total governmental fund result % of expenditures		(0.5)	1.1	1.7
<b>Strong budgetary flexibility</b>				
Available reserves % of operating expenditures		6.6	7.5	7.8

## Quincy, Massachusetts Key Credit Metrics (cont.)

	Most recent	Historical information		
		2020	2019	2018
Total available reserves (\$000)		23,226	24,913	24,811
<b>Very strong liquidity</b>				
Total government cash % of governmental fund expenditures		18	21	19
Total government cash % of governmental fund debt service		347	362	374
<b>Strong management</b>				
Financial Management Assessment	Good			
<b>Very weak debt &amp; long-term liabilities</b>				
Debt service % of governmental fund expenditures		5.2	5.7	5.1
Net direct debt % of governmental fund revenue	267.1			
Overall net debt % of market value	6.1			
Direct debt 10-year amortization (%)	34			
Required pension contribution % of governmental fund expenditures		7.8		
OPEB actual contribution % of governmental fund expenditures		4.6		
<b>Strong institutional framework</b>				

EBI--Effective buying income. OPEB--Other postemployment benefits. Data points and ratios may reflect analytical adjustments.

## Related Research

Through The ESG Lens 2.0: A Deeper Dive Into U.S. Public Finance Credit Factors, April 28, 2020

## Ratings Detail (As Of December 3, 2021)

Quincy GO bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO mun purp loan bnds		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO mun purp loan bnds ser 2021 due 07/01/2051		
<i>Long Term Rating</i>	AA/Stable	Affirmed
Quincy GO BANs dtd 01/15/2021 due 01/14/2022		
<i>Short Term Rating</i>	SP-1+	Affirmed
Quincy GO BANs dtd 09/24/2021 due 09/23/2022		
<i>Short Term Rating</i>	SP-1+	Affirmed
Quincy GO BANs ser 2021 dtd 06/11/2021 due 06/10/2022		
<i>Short Term Rating</i>	SP-1+	Affirmed
Quincy GO BANs ser 2021 dtd 06/22/2021 due 07/08/2022		
<i>Short Term Rating</i>	SP-1+	Affirmed

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed

*Summary: Quincy, Massachusetts; General Obligation; Note*

to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at [www.standardandpoors.com](http://www.standardandpoors.com) for further information. Complete ratings information is available to subscribers of RatingsDirect at [www.capitaliq.com](http://www.capitaliq.com). All ratings affected by this rating action can be found on S&P Global Ratings' public website at [www.standardandpoors.com](http://www.standardandpoors.com). Use the Ratings search box located in the left column.

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ACCOUNTS FOR: 07 PP TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145110 411009 PERSONAL PROPER</a>	0	0	0	-.11	.11	100.0%
<a href="#">00145110 411013 PERSONAL PROPER</a>	0	0	0	-35.64	35.64	100.0%
<a href="#">00145110 411014 PERSONAL PROPER</a>	0	0	0	-75.50	75.50	100.0%
<a href="#">00145110 411015 PERSONAL PROPER</a>	0	0	0	-814.90	814.90	100.0%
<a href="#">00145110 411016 PERSONAL PROPER</a>	0	0	0	-607.94	607.94	100.0%
<a href="#">00145110 411018 PERSONAL PROPER</a>	0	0	0	-2,626.95	2,626.95	100.0%
<a href="#">00145110 411019 PERSONAL PROPER</a>	0	0	0	-5,357.87	5,357.87	100.0%
<a href="#">00145110 411020 PERSONAL PROPER</a>	0	0	0	-106,606.03	106,606.03	100.0%
<a href="#">00145110 411021 PERSONAL PROPER</a>	0	0	0	-23,902.20	23,902.20	100.0%
<a href="#">00145110 411022 PERSONAL PROPER</a>	0	-10,902,740	-10,902,740	-10,587,035.58	-315,704.33	97.1%*
TOTAL PP TAXES	0	-10,902,740	-10,902,740	-10,727,062.72	-175,677.19	98.4%
TOTAL REVENUES	0	-10,902,740	-10,902,740	-10,727,062.72	-175,677.19	

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ACCOUNTS FOR: 08	R/E TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL			
<a href="#">00145120</a>	<a href="#">412007</a>		REAL ESTATE TAX	0	0	-7,077.62	7,077.62	100.0%		
<a href="#">00145120</a>	<a href="#">412009</a>		REAL ESTATE TAX	0	0	-12.23	12.23	100.0%		
<a href="#">00145120</a>	<a href="#">412011</a>		REAL ESTATE TAX	0	0	89.25	-89.25	100.0%*		
<a href="#">00145120</a>	<a href="#">412012</a>		REAL ESTATE TAX	0	0	-5,190.63	5,190.63	100.0%		
<a href="#">00145120</a>	<a href="#">412013</a>		REAL ESTATE TAX	0	0	-5,505.65	5,505.65	100.0%		
<a href="#">00145120</a>	<a href="#">412014</a>		REAL ESTATE TAX	0	0	-9,008.13	9,008.13	100.0%		
<a href="#">00145120</a>	<a href="#">412015</a>		REAL ESTATE TAX	0	0	-1,737.88	1,737.88	100.0%		
<a href="#">00145120</a>	<a href="#">412016</a>		REAL ESTATE TAX	0	0	-6,020.53	6,020.53	100.0%		
<a href="#">00145120</a>	<a href="#">412017</a>		REAL ESTATE TAX	0	0	-1,139.59	1,139.59	100.0%		
<a href="#">00145120</a>	<a href="#">412018</a>		REAL ESTATE TAX	0	0	-193,817.48	193,817.48	100.0%		
<a href="#">00145120</a>	<a href="#">412019</a>		REAL ESTATE TAX	0	0	-170,443.88	170,443.88	100.0%		
<a href="#">00145120</a>	<a href="#">412020</a>		REAL ESTATE TAX	0	0	-251,011.74	251,011.74	100.0%		
<a href="#">00145120</a>	<a href="#">412021</a>		REAL ESTATE TAX	0	0	-1,771,989.20	1,771,989.20	100.0%		
<a href="#">00145120</a>	<a href="#">412022</a>		REAL ESTATE TAX	0	0	-246,948,419	-246,948,419	207,883,409.58	-39,065,009.40	84.2%*
TOTAL R/E TAXES				0-246,948,419	-246,948,419	-210,306,274.89	-36,642,144.09	85.2%		
TOTAL REVENUES				0-246,948,419	-246,948,419	-210,306,274.89	-36,642,144.09			

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ACCOUNTS FOR: 09	OTHER TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145199</a>	<a href="#">414200</a>						
	TAX TITLE REDEE	0	0	0	-266,402.47	266,402.47	100.0%
	TOTAL OTHER TAXES	0	0	0	-266,402.47	266,402.47	100.0%
	TOTAL REVENUES	0	0	0	-266,402.47	266,402.47	

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ACCOUNTS FOR: 10	MV EXCISE	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
00145150	415000	MOTOR VEH EXCIS	0	0	0	-25.03	25.03	100.0%
00145150	415001	MOTOR VEH EXCIS	0	0	0	-275.96	275.96	100.0%
00145150	415002	MOTOR VEH EXCIS	0	0	0	-3.72	3.72	100.0%
00145150	415003	MOTOR VEH EXCIS	0	0	0	-340.80	340.80	100.0%
00145150	415004	MOTOR VEH EXCIS	0	0	0	-948.75	948.75	100.0%
00145150	415005	MOTOR VEH EXCIS	0	0	0	-553.74	553.74	100.0%
00145150	415006	MOTOR VEH EXCIS	0	0	0	-263.14	263.14	100.0%
00145150	415007	MOTOR VEH EXCIS	0	0	0	-315.52	315.52	100.0%
00145150	415008	MOTOR VEH EXCIS	0	0	0	-600.78	600.78	100.0%
00145150	415009	MOTOR VEH EXCIS	0	0	0	-336.51	336.51	100.0%
00145150	415010	MOTOR VEH EXCIS	0	0	0	-214.78	214.78	100.0%
00145150	415011	MOTOR VEH EXCIS	0	0	0	-317.96	317.96	100.0%
00145150	415012	MOTOR VEH EXCIS	0	0	0	-798.71	798.71	100.0%
00145150	415013	MOTOR VEH EXCIS	0	0	0	-870.03	870.03	100.0%
00145150	415014	MOTOR VEH EXCIS	0	0	0	-1,455.54	1,455.54	100.0%
00145150	415015	MOTOR VEH EXCIS	0	0	0	-2,630.48	2,630.48	100.0%
00145150	415016	MOTOR VEH EXCIS	0	0	0	-8,010.35	8,010.35	100.0%
00145150	415017	MOTOR VEH EXCIS	0	0	0	-9,479.24	9,479.24	100.0%
00145150	415018	MOTOR VEH EXCIS	0	0	0	-16,033.73	16,033.73	100.0%
00145150	415019	MOTOR VEH EXCIS	0	0	0	-49,970.82	49,970.82	100.0%
00145150	415020	MOTOR VEH EXCIS	0	0	0	-214,594.44	214,594.44	100.0%
00145150	415021	MOTOR VEH EXCIS	0	0	0	-2,511,993.91	2,511,993.91	100.0%
00145150	415022	MOTOR VEH EXCIS	0	-10,662,447	-10,662,447	-7,258,218.31	-3,404,228.57	68.1%*
00145150	415050	MOTOR VEH EXCIS	0	0	0	-22.52	22.52	100.0%
00145150	415097	MOTOR VEH EXCIS	0	0	0	-111.97	111.97	100.0%
00145150	415098	MOTOR VEH EXCIS	0	0	0	-8.67	8.67	100.0%
00145150	415099	MOTOR VEH EXCIS	0	0	0	-97.46	97.46	100.0%
TOTAL MV EXCISE			0	-10,662,447	-10,662,447	-10,078,492.87	-583,954.01	94.5%
TOTAL REVENUES			0	-10,662,447	-10,662,447	-10,078,492.87	-583,954.01	

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ACCOUNTS FOR: 11	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
00145160 416017 VESSEL EXCISE 2	0	0	0	-25.00	25.00	100.0%
00145160 416018 VESSEL EXCISE 2	0	0	0	-78.00	78.00	100.0%
00145160 416019 VESSEL EXCISE 2	0	0	0	-213.00	213.00	100.0%
00145160 416020 VESSEL EXCISE 2	0	0	0	-50.00	50.00	100.0%
00145160 416021 VESSEL EXCISE 2	0	0	0	-6,366.51	6,366.51	100.0%
00145160 416022 VESSEL EXCISE 2	0	-36,927	-36,927	.00	-36,926.50	.0%*
TOTAL VESSEL EXCISE	0	-36,927	-36,927	-6,732.51	-30,193.99	18.2%
TOTAL REVENUES	0	-36,927	-36,927	-6,732.51	-30,193.99	

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ACCOUNTS FOR: 12	PENALTIES & INTEREST	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145170</a>	<a href="#">417001</a>						
	ADDED INTEREST/	0	-200	-200	-60.00	-140.00	30.0%*
<a href="#">00145170</a>	<a href="#">417002</a>						
	ADDED INTEREST/	0	-758,330	-758,330	-729,711.16	-28,618.65	96.2%*
<a href="#">00145170</a>	<a href="#">417003</a>						
	INT & PEN ON MO	0	-416,684	-416,684	-292,573.80	-124,110.36	70.2%*
<a href="#">00145170</a>	<a href="#">417004</a>						
	COSTS	0	-104,248	-104,248	-61,805.00	-42,442.52	59.3%*
<a href="#">00145170</a>	<a href="#">417005</a>						
	38D PENALTIES	0	-250	-250	.00	-250.00	.0%*
<a href="#">00145170</a>	<a href="#">417010</a>						
	INT & PEN ON TA	0	-119,477	-119,477	-123,026.09	3,549.49	103.0%
<a href="#">00145199</a>	<a href="#">414600</a>						
	TREASURER COST	0	-2,320	-2,320	-1,040.00	-1,280.00	44.8%*
TOTAL PENALTIES & INTEREST		0	-1,401,508	-1,401,508	-1,208,216.05	-193,292.04	86.2%
TOTAL REVENUES		0	-1,401,508	-1,401,508	-1,208,216.05	-193,292.04	

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ACCOUNTS FOR: 13	PAY IN LIEU OF TAXES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145180</a>	<a href="#">418000</a>						
	PAY IN LIEU OF	0	-947,424	-947,424	-576,146.23	-371,277.27	60.8%*
<a href="#">00145199</a>	<a href="#">418100</a>						
	PRO-FORMA TAXES	0	-4,548	-4,548	-4,609.87	61.51	101.4%
TOTAL PAY IN LIEU OF TAXES		0	-951,972	-951,972	-580,756.10	-371,215.76	61.0%
TOTAL REVENUES		0	-951,972	-951,972	-580,756.10	-371,215.76	

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ACCOUNTS FOR: 14	MEALS TAX	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145162</a>	<a href="#">416101</a>						
	MEALS TAX	0	-1,587,370	-1,587,370	-1,691,342.72	103,972.71	106.5%
	TOTAL MEALS TAX	0	-1,587,370	-1,587,370	-1,691,342.72	103,972.71	106.5%
	TOTAL REVENUES	0	-1,587,370	-1,587,370	-1,691,342.72	103,972.71	



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ACCOUNTS FOR: 16 RENTALS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00135360 436002 GRANITE LINKS G</a>	0	-216,545	-216,545	-247,877.23	31,332.14	114.5%
<a href="#">00151360 436005 T MOBILE TOWER</a>	0	-42,643	-42,643	-30,628.76	-12,014.47	71.8%*
TOTAL RENTALS	0	-259,188	-259,188	-278,505.99	19,317.67	107.5%
TOTAL REVENUES	0	-259,188	-259,188	-278,505.99	19,317.67	

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ACCOUNTS FOR: 17 SCHOOLS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>00800500 454700 ROTC SALARY REI</u>	0	-79,640	-79,640	-32,194.21	-47,445.90	40.4%*
TOTAL SCHOOLS	0	-79,640	-79,640	-32,194.21	-47,445.90	40.4%
TOTAL REVENUES	0	-79,640	-79,640	-32,194.21	-47,445.90	

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ACCOUNTS FOR: 18 LIBRARY	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>00610770 477002 LIBRARY FINES</u>	0	0	0	-1.96	1.96	100.0%
<u>00610770 477003 LIBRARY MISC</u>	0	0	0	-2.99	2.99	100.0%
TOTAL LIBRARY	0	0	0	-4.95	4.95	100.0%
TOTAL REVENUES	0	0	0	-4.95	4.95	

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ACCOUNTS FOR: 19	CEMETERY	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00400320</a>	<a href="#">432025</a>						
	CEMETERY MISC	0	-48,525	-48,525	-47,200.00	-1,325.00	97.3%*
<a href="#">00400320</a>	<a href="#">432026</a>						
	CEMETERY DEEDS	0	-1,625	-1,625	-1,300.00	-325.00	80.0%*
<a href="#">00400320</a>	<a href="#">432027</a>						
	CEMETERY INTERN	0	-162,600	-162,600	-149,600.00	-13,000.00	92.0%*
<a href="#">00400320</a>	<a href="#">432028</a>						
	CEMETERY FOUND	0	-29,060	-29,060	-22,700.00	-6,360.00	78.1%*
TOTAL CEMETERY		0	-241,810	-241,810	-220,800.00	-21,010.00	91.3%
TOTAL REVENUES		0	-241,810	-241,810	-220,800.00	-21,010.00	

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ACCOUNTS FOR: 21 FEES	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00126320 432037 CABLE ACCESS FE</a>	0	-884,245	-884,245	-972,861.89	88,616.52	110.0%
<a href="#">00135320 432001 MISC. CAR LEASE</a>	0	-15,015	-15,015	-11,583.00	-3,432.00	77.1%*
<a href="#">00138320 432002 MISC. PURCHASIN</a>	0	-2,022	-2,022	.00	-2,022.00	.0%*
<a href="#">00141320 432003 MISC. ASSESSORS</a>	0	-10,158	-10,158	-7,567.00	-2,591.25	74.5%*
<a href="#">00145320 432004 BAD CHECK FEES</a>	0	-1,700	-1,700	-1,200.00	-500.00	70.6%*
<a href="#">00145320 432006 10% FEE FIRE WA</a>	0	-49,707	-49,707	-32,976.13	-16,731.11	66.3%*
<a href="#">00145320 432007 10%FEE OUTSIDE</a>	0	-355,783	-355,783	-247,303.70	-108,479.75	69.5%*
<a href="#">00145320 432009 25% FEE CONSTAB</a>	0	-1,490	-1,490	-796.75	-693.50	53.5%*
<a href="#">00161320 432012 CERTIFIED COPIE</a>	0	-72,330	-72,330	-64,746.50	-7,631.00	89.4%*
<a href="#">00161320 432013 RECORDINGS</a>	0	-1,600	-1,600	-1,000.00	-600.00	62.5%*
<a href="#">00175320 432014 FILING FEES-PLA</a>	0	-38,500	-38,500	-52,816.00	14,316.00	137.2%
<a href="#">00210320 432017 DEPT. FEES PUBL</a>	0	-13,233	-13,233	-8,915.00	-4,318.00	67.4%*
<a href="#">00210320 432018 DEPT. FEES POLI</a>	0	-46,496	-46,496	-18,767.46	-27,728.53	40.4%*
<a href="#">00220320 432019 DEPT. FEES FIRE</a>	0	-121,109	-121,109	-79,465.00	-41,644.00	65.6%*
<a href="#">00260321 432019 DEPT. FEES FIRE</a>	0	-105,180	-105,180	-844.96	-104,335.04	.8%*
<a href="#">00260321 432036 DEPT. FEES TPAL</a>	0	-120,109	-120,109	-113,100.00	-7,009.00	94.2%*
<a href="#">00400320 432024 MISC. PUB.WKS.</a>	0	-12,619	-12,619	-11,536.00	-1,082.72	91.4%*
<a href="#">00543320 432032 MISC. VETERANS</a>	0	-128	-128	.00	-128.40	.0%*
TOTAL FEES	0	-1,851,425	-1,851,425	-1,625,479.39	-225,993.78	87.8%
TOTAL REVENUES	0	-1,851,425	-1,851,425	-1,625,479.39	-225,993.78	

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ACCOUNTS FOR: 22	LICENSES & PERMITS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL		
<a href="#">00161420</a>	<a href="#">442001</a>		MARRIAGES	0	-49,555	-49,555	-25,200.00	-24,355.00	50.9%*
<a href="#">00161420</a>	<a href="#">442013</a>		MISC. DOG LICEN	0	-34,590	-34,590	-6,876.50	-27,713.00	19.9%*
<a href="#">00161420</a>	<a href="#">442015</a>		CLAM LICENSE	0	-104	-104	-10.00	-94.00	9.6%*
<a href="#">00165420</a>	<a href="#">442002</a>		CITY CLERK-MISC	0	-670	-670	-572.00	-98.00	85.4%*
<a href="#">00165420</a>	<a href="#">442003</a>		BUSINESS LICENS	0	-80,965	-80,965	-73,515.00	-7,450.00	90.8%*
<a href="#">00165420</a>	<a href="#">442004</a>		BUSINESS CERTIF	0	-24,310	-24,310	-15,085.00	-9,225.00	62.1%*
<a href="#">00165420</a>	<a href="#">442005</a>		MEDIA ONE CABLE	0	0	0	-11,414.00	11,414.00	100.0%
<a href="#">00165420</a>	<a href="#">442011</a>		ALCOHOL & BEVER	0	-77,750	-77,750	-59,500.00	-18,250.00	76.5%*
<a href="#">00240420</a>	<a href="#">442012</a>		DEMOLITION LIEN	0	-32,317	-32,317	.00	-32,317.00	.0%*
<a href="#">00240440</a>	<a href="#">444001</a>		DEPT. FEES BLDG	0	-2,074,616	-2,074,616	-3,746,930.13	1,672,040.91	180.6%
<a href="#">00242440</a>	<a href="#">444002</a>		DEPT. FEES GAS	0	-62,510	-62,510	-49,785.00	-12,725.00	79.6%*
<a href="#">00243450</a>	<a href="#">444006</a>		PLUMBING INSPEC	0	-143,325	-143,325	-103,125.00	-40,200.00	72.0%*
<a href="#">00244440</a>	<a href="#">444003</a>		DEPT. FEES WEIG	0	-18,572	-18,572	-13,485.00	-5,086.50	72.6%*
<a href="#">00245440</a>	<a href="#">444004</a>		DEPT. FEES ELEC	0	-371,953	-371,953	-600,837.77	228,884.51	161.5%
<a href="#">00512420</a>	<a href="#">442014</a>		HEALTH LICENSES	0	-105,180	-105,180	-37,227.25	-67,952.75	35.4%*
TOTAL LICENSES & PERMITS		0	-3,076,417	-3,076,417	-4,743,562.65	1,666,873.17	154.2%		
TOTAL REVENUES		0	-3,076,417	-3,076,417	-4,743,562.65	1,666,873.17			

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ACCOUNTS FOR: 23	FINES AND FORFEITS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145770</a>	<a href="#">477001</a>						
	FINES & FORFEIT	0	-1,888	-1,888	-2,325.00	437.34	123.2%
<a href="#">00161770</a>	<a href="#">477013</a>						
	NON-CRIMINAL FI	0	-1,800	-1,800	-775.00	-1,025.00	43.1%*
<a href="#">00210770</a>	<a href="#">477006</a>						
	POLICE-ALARMS	0	-5,250	-5,250	-6,990.80	1,740.80	133.2%
<a href="#">00210770</a>	<a href="#">477008</a>						
	CIVIL MTR VEHIC	0	-70,667	-70,667	-47,443.61	-23,223.57	67.1%*
<a href="#">00220770</a>	<a href="#">477005</a>						
	FIRE FALSE ALAR	0	-28,500	-28,500	682.40	-29,182.40	-2.4%*
<a href="#">00293770</a>	<a href="#">477101</a>						
	PARKING RECEIPT	0	-408,925	-408,925	-307,923.50	-101,001.50	75.3%*
<a href="#">00293770</a>	<a href="#">477102</a>						
	PARKING LOCKBOX	0	-95,907	-95,907	-67,164.28	-28,742.45	70.0%*
TOTAL FINES AND FORFEITS		0	-612,937	-612,937	-431,939.79	-180,996.78	70.5%
TOTAL REVENUES		0	-612,937	-612,937	-431,939.79	-180,996.78	

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ACCOUNTS FOR: 25	INTEREST INCOME	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145820</a>	<a href="#">482002</a>	0	-166,606	-166,606	-142,302.96	-24,303.53	85.4%*
<a href="#">00145820</a>	<a href="#">482004</a>	0	-493	-493	-193.98	-299.15	39.3%*
	TOTAL INTEREST INCOME	0	-167,100	-167,100	-142,496.94	-24,602.68	85.3%
	TOTAL REVENUES	0	-167,100	-167,100	-142,496.94	-24,602.68	



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ACCOUNTS FOR: 30	MISC RECURRING	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
<a href="#">00145800</a>	<a href="#">484000</a>		MISC. REVENUE	0	0	-4,271,777.03	4,271,777.03	100.0%
<a href="#">00145800</a>	<a href="#">484012</a>		SCHOOL HEALTH/L	0	-529,176	-529,176	-674,011.53	127.4%
<a href="#">00145800</a>	<a href="#">484013</a>		SCHOOL INDIRECT	0	-7,532	-7,532	6,879.00	-91.3%*
<a href="#">00145800</a>	<a href="#">484026</a>		FIRE GRANT REIM	0	-154,279	-154,279	-121,721.96	78.9%*
<a href="#">00145800</a>	<a href="#">484035</a>		MEDICAL MARIJUA	0	-330,281	-330,281	-181,792.02	55.0%*
<a href="#">00145800</a>	<a href="#">484036</a>		FURNANCE BROOK	0	-1,009,515	-1,009,515	-278,163.36	27.6%*
<a href="#">00420800</a>	<a href="#">484017</a>		JTPA INS./RETIR	0	-413,870	-413,870	-344,294.50	83.2%*
<a href="#">00450800</a>	<a href="#">484019</a>		MASS.WATER RESO	0	-826,029	-826,029	-846,679.46	102.5%
<a href="#">00800500</a>	<a href="#">458001</a>		MUNICIPAL MEDIC	0	-394,216	-394,216	-581,245.34	147.4%
<a href="#">00800600</a>	<a href="#">466017</a>		URBAN REDEVELOP	0	-211,610	-211,610	-361,694.97	170.9%
TOTAL MISC RECURRING		0	-3,876,508	-3,876,508	-7,654,501.17	3,777,993.06	197.5%	
TOTAL REVENUES		0	-3,876,508	-3,876,508	-7,654,501.17	3,777,993.06		

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ACCOUNTS FOR: 31	MISC. NON-RECURRING	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00145800</a>	<a href="#">484014</a>						
	MISCELLANEOUS R	0	-4,254,186	-4,254,186	-5,331.42	-4,248,854.58	.1%*
	TOTAL MISC. NON-RECURRING	0	-4,254,186	-4,254,186	-5,331.42	-4,248,854.58	.1%
	TOTAL REVENUES	0	-4,254,186	-4,254,186	-5,331.42	-4,248,854.58	

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ACCOUNTS FOR: 46	STATE REVENUE	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00800600 460005</a>	VETERANS'REIMBU	0	-639,963	-639,963	-504,756.00	-135,207.00	78.9%*
<a href="#">00800600 460007</a>	ABATE TO SURV S	0	-357,844	-357,844	-802,910.00	445,066.00	224.4%
<a href="#">00800600 466015</a>	LOCAL AID FUND	0	-20,986,060	-20,986,060	-15,739,542.00	-5,246,518.00	75.0%*
<a href="#">00800600 466041</a>	CHARTER SCHOOL	0	-59,094	-59,094	-115,152.00	56,058.00	194.9%
<a href="#">00800600 466042</a>	SCHOOL AID	0	-31,872,332	-31,872,332	-23,406,752.00	-8,465,580.00	73.4%*
<a href="#">00800600 466073</a>	IN LIEU OF TAXE	0	-465,913	-465,913	-375,265.79	-90,647.21	80.5%*
TOTAL STATE REVENUE		0	-54,381,206	-54,381,206	-40,944,377.79	-13,436,828.21	75.3%
TOTAL REVENUES		0	-54,381,206	-54,381,206	-40,944,377.79	-13,436,828.21	

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ACCOUNTS FOR: 49	OFS	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<a href="#">00900970</a>	<a href="#">497002</a>						
		0	-40,000	-40,000	-40,000.00	.00	100.0%
<a href="#">00900970</a>	<a href="#">497004</a>	0	0	0	-4,853,802.61	4,853,802.61	100.0%
	TOTAL OFS	0	-40,000	-40,000	-4,893,802.61	4,853,802.61	*****%
	TOTAL REVENUES	0	-40,000	-40,000	-4,893,802.61	4,853,802.61	

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	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
GRAND TOTAL				0-341,331,799-341,331,799-295,838,277.24	-45,493,842.37	86.7%

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# City of Quincy

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