

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Introduction

The purpose of this document is to provide a summary level financial analysis of the Mayor's recommended FY 2024 **General Fund** budget dated May 1, 2023. This report is intended to supplement the information contained in the budget document.

Budget Summary

The Mayor's recommended General Fund budget for FY 2024 is \$499.7 million – \$19.7 million or 4.1% greater than the *original* current year FY 2023 budget. The recommended General Fund budget includes \$2 million from the federal American Rescue Plan Act of 2021 (ARPA). The Mayor's recommended 2024 budget of \$499.7 million is \$14.4 million or 3.0% more than the current year *amended* budget. The amended budget for FY 2023 of \$485.3 million includes approved General Fund City Council Orders through March 31, 2023. The following table includes a year-by-year summary of growth in both original and final amended budgets from 2014 to 2022, with average annual increases of 4.4% and 4.5%, respectively.

Fiscal Year	Original Budget	\$ Change Prior Year	% Change Prior Year	Amended Budget	\$ Change Prior Year	% Change Prior Year
2024	\$ 499,710,209	19,714,331	4.1%			
2023	479,995,878	17,326,339	3.7%	485,272,847	8,429,126	1.8%
2022	462,669,539	23,130,092	5.3%	476,843,721	35,225,482	8.0%
2021	439,539,447	9,255,066	2.2%	441,618,239	3,237,122	0.7%
2020	430,284,381	17,770,992	4.3%	438,381,117	14,414,940	3.4%
2019	412,513,389	17,199,652	4.4%	423,966,177	13,358,150	3.3%
2018	395,313,737	16,344,493	4.3%	410,608,027	17,858,759	4.5%
2017	378,969,244	16,971,980	4.7%	392,749,268	22,710,926	6.1%
2016	361,997,264	16,778,700	4.9%	370,038,342	15,526,259	4.4%
2015	345,218,564	14,145,367	4.3%	354,512,083	16,810,290	5.0%
2014	331,073,197	18,093,233	5.8%	337,701,793	17,274,954	5.4%

The following two tables summarize the nature of amendments to the original budget for fiscal years 2022 and 2023. Transfers from budget reserve are not considered to be amendments to the budget because they do not increase the total budget. Refer to Appendix A on page 9 for the specific City Council Orders through March 31, 2023, contained in the FY 2023 supplemental appropriations.

General Fund Supplemental Appropriations by Purpose

	FY 2023 YTD	FY 2022 Actual
Capital outlay & improvements	\$ 4,598,524	\$ 2,763,769
All other - Municipal	654,518	8,423,824
Newton Public Schools		538,589
Street Improvements	23,927	1,518,000
Rainy Day Stabilization	-	800,000
Snow & ice control (including capital)	-	130,000
Total supplemental appropriations	\$ 5,276,969	\$ 14,174,182

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Funding for supplemental appropriations has been provided from the following sources. Refer to Appendix A on page 9 for more information on the sources of funds for FY 2023.

General Fund Supplemental Appropriations by Source

	FY 2023 YTD	FY 2022 Actual
Free cash	\$ 4,772,524	\$ 11,411,254
Overlay surplus	-	-
Transfers from other Funds	398,883	2,170,272
Revenue	105,562	592,656
Debt exclusion bond premiums	-	-
Total supplemental appropriations	\$ 5,276,969	\$ 14,174,182

The following table summarizes the major components of the Mayor's recommended FY 2024 Revenue Budget along with the dollar and percentage change from the current year **amended** budget. FY 2024 ARPA funds of \$2 million are included in the *Transfers from other funds* category.

FY 2024 Budget Financing Plan (Revenue)

	2024 Budget	%	2023 Budget	\$ Change	% Change
	Recommended	Total	(as amended) {1}	from 2023	from 2023
				Amended Budget	Amended Budget
Property taxes (net of abatement reserve)	\$ 419,122,978	83.9%	\$ 402,807,686	\$ 16,315,292	4.1%
Motor excise taxes	13,500,000	2.7%	13,300,000	200,000	1.5%
Hotel/motel room occupancy tax	2,000,000	0.4%	1,000,000	1,000,000	100.0%
Meals tax	2,000,000	0.4%	1,800,000	200,000	11.1%
In lieu of tax payments	222,000	0.0%	310,000	(88,000)	-28.4%
Interest & penalties	1,050,000	0.2%	1,355,000	(305,000)	-22.5%
Cannabis State Tax	500,000	0.1%	500,000	-	0.0%
Total Taxes	438,394,978	87.7%	421,072,686	17,322,292	4.1%
Charges for service	3,569,746	0.7%	3,933,335	(363,589)	-9.2%
Fines & forfeitures	927,000	0.2%	1,055,000	(128,000)	-12.1%
Licenses & permits	9,704,712	1.9%	8,766,625	938,087	10.7%
Investment income	2,500,000	0.5%	689,482	1,810,518	262.6%
Other local revenue	25,000	0.0%	62,000	(37,000)	-59.7%
Total non-tax local revenue	16,726,458	3.3%	14,506,442	2,220,016	15.3%
Cherry sheet aid	34,580,563	6.9%	33,136,312	1,444,251	4.4%
Other state & federal aid	925,000	0.2%	1,510,000	(585,000)	-38.7%
Total Intergovernmental aid	35,505,563	7.1%	34,646,312	859,251	2.5%
Transfers from other funds	7,472,000	1.5%	8,665,706	(1,193,706)	-13.8%
Fund balance	1,611,210	0.3%	6,381,701	(4,770,491)	-74.8%
Total General Fund Revenue Budget	\$ 499,710,209	100.0%	\$ 485,272,847	\$ 14,437,362	3.0%

{1} 2023 Budget excludes continued appropriations from 6/30/2022.

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Property taxes: The following is a comparison of the budgeted tax levy for FY 2024 and the actual levy for FY 2023. The FY 2024 budgeted net tax levy of \$419.1 million represents 83.9% of all recommended revenues; this is the *Property taxes* category in the revenue budget.

Budgeted and Actual Tax Levies

	2024 Budget	2023 Actual
Prior year levy limit	\$ 404,500,255	\$ 389,181,547
2.5% annual increase	10,112,506	9,729,539
New growth	5,258,452	5,589,169
Debt exclusion debt service	3,222,265	3,225,358
Overlay (abatements & exemptions)	(3,970,500)	(4,899,577)
Unused levy capacity	-	(18,350)
Net tax levy	\$ 419,122,978	\$ 402,807,686

Motor excise tax: The 2024 budget of \$13.5 million is \$200,000 more than the current year revenue estimate. Revenue collections for fiscal year 2022 and the prior fiscal year were \$13.7 million and \$13.3 million, respectively. FY 2023 year to date collections through March 31, 2023 are \$10.6 million, or 79% of the annual budget. Current year auto excise tax billings of \$12.0 million are \$500,000 or 4.4% more than the total amount billed at a comparable point last year; there have been about the same amount of invoices mailed so far this year compared to the same point last year.

Licenses & permits: The 2024 budget of \$9.7 million is \$950,00 higher than last year's budget; 87% of licenses and permits revenue stems from building and utility permits within the Inspectional Services department. FY 2023 Inspectional Services department revenue through March 31, 2023 is \$9.1 million of the \$10.3 million in total licenses and permits received. The \$10.3 million is already more than the FY 2023 budget.

Intergovernmental: The Mayor's fiscal year 2024 cherry sheet local aid revenue estimate of \$34.6 million is \$1.4M, or 4.4% more than the current year budget. The state is not expected to finalize the FY 2024 budget until June or July of 2023. Non-cherry sheet state and federal aid, primarily Special Education Medicaid is estimated at \$925,000, or 19.4% more than the current budget. The Medicare part D reimbursement revenue is \$0 this year, down from \$725,000 last year. This is the result of the change in Health Insurance providers. Blue Cross Blue Shield will be filing for and receiving this reimbursement directly, and then pass 100% of the reimbursements on to the City through Health Insurance premium savings in the Health Insurance Fund.

Transfers from other funds: The 2024 budget anticipates \$7.5 million in interfund transfer financing for the General Fund including \$2 million from the federal American Rescue Plan Act of 2021, \$4.8 million from Water, Sewer and Stormwater Funds; \$300,000 from the Cable Franchise Administrative Fund; and \$377,000 from various Receipts Reserved for Appropriation.

Fund balance: The recommended 2024 budget is balanced using \$1.6 million in fund balance, consisting of \$1.5 million in available free cash, and \$111,210 representing the Massachusetts School

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Building Authority (MSBA) project reimbursements for past North and South High School project debt service. The use of \$1.6 million of fund balance is 0.3% of the total financing plan for the budget.

The following table summarizes the major components of the Mayor's recommended fiscal year 2024 budget, along with dollar and percentage changes from the current budget, as amended. The Mayor's FY 2024 Recommended Budget document provides a programmatic description of changes in municipal department budgets.

Fiscal Year 2024 Recommended Annual Appropriations (Expense)

	2024 Budget	%	2023 Budget	\$ Change	% Change
	Recommended	Total	(Amended) {1}	from 2023	from 2023
				Amended Budget (1)	Amended Budget
Newton Public Schools	\$ 268,655,413	54%	\$ 262,070,208	\$ 6,585,205	2.5%
Municipal Departments					
Salaries & wages	86,686,371	17%	85,359,238	1,327,133	1.6%
Benefits (excluding retirees)	14,630,769	2.9%	13,854,048	776,721	5.6%
Workers compensation	800,000	0.2%	800,000	-	0.0%
Capital outlay & equipment	1,411,000	0.3%	1,204,100	206,900	17.2%
All other	32,559,664	7%	31,755,860	803,804	2.5%
Total Municipal Departments	136,087,804	27%	132,973,246	3,114,558	2.3%
Budget reserve (including snow & ice)	3,597,790	0.7%	2,192,798	1,404,992	64.1%
Retirement (including health benefits)	58,182,289	12%	52,020,527	6,161,762	11.8%
Transfer to other funds	1,160,684	0%	1,358,524	(197,840)	0%
Debt & interest	25,264,715	5%	24,936,069	328,646	1.3%
State assessments	6,761,514	1%	6,706,013	55,501	0.8%
Total General Fund appropriations	\$ 499,710,209	100%	\$ 482,257,385	\$ 17,452,824	3.6%

(1) 2023 Amended Budget excludes continued appropriations from 6/30/2022.

Newton Public Schools: The recommended \$268.7 million appropriation for the support of the Newton Public Schools represents an increase of \$6.6 million or 2.5% over the current year budget, as amended. This sum includes all funds designated as transfers to other funds, specifically workers compensation, the school athletics program and food service. The School Committee voted to transfer the OPEB contribution over to the City's budget starting in FY 2024, which reduced the School appropriation by \$3.2 million. Had this change not happened, the School's appropriation would have increased by 3.7% in FY 2024. The total school appropriation does not, however, include approximately \$42.9 million which is included in other categories of the municipal budget, specifically for the following: school project debt service of \$19.8 million; pension funding and retiree health care for school participants in the Newton Contributory Retirement System of \$13.0 million; school's portion of the OPEB contribution mentioned above of \$3.2 million; school health services of \$2.8 million; administrative expenses of \$1.0 million; school crossing guards of \$585,000; school property insurance of \$600,000; Horace Mann school \$1.16 million and school building water and sewer charges of \$752,000.

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller’s Budget Analysis

Municipal Salaries and Wages: Funding for non-union employees and for approved collective bargaining agreements are included in each department’s personnel appropriation. A \$1.6 million salary/wage reserve is included in the Comptroller’s budget. The total fiscal year 2024 recommended salary and wage appropriation of \$86.7 million is \$1.3 million more than the amended fiscal year 2023 budget, an increase of 1.6%. The 2024 recommended salary and wage budget has a net decrease of 6 FTE citywide; this includes the deferral of 2.5 FTE’s in FY 2024.

Employee Benefits: The 2024 employee benefit appropriations include funding for active employee contributory health, life, and dental benefits; the City’s Medicare payroll tax match; and unemployment compensation. The recommended 2024 benefits budget of \$14.6 million is 16.9% of recommended municipal salaries and wages. The amount budgeted for 2024 active employee health insurance benefits is \$11.9 million, or \$600,000 more than budgeted for this purpose in the current fiscal year. Health insurance appropriations are used to pay premiums to one of the City’s self-insured health plans.

As of March 31, 2023, the City’s Group Health Self-Insurance Fund had reserves totaling \$7.7 million, the equivalent of 6 weeks of paid claims. The City’s fund balance policy for the group health self-insurance fund is 1.5 to 2.0 months of monthly paid claims. Reserves are used to fund claims in excess of the amount anticipated in annual premiums.

Workers Compensation: The City’s FY 2024 contribution to the cost of the self-insured workers compensation benefit program is funded at \$800,000, the same as the amount included in the current year budget. As of March 31, 2023, the Workers Compensation Fund has assets of \$16.8 million, accrued liabilities of \$10.9 million, and a positive fund balance of \$5.9 million. The fund balance at this time last year was \$7.4 million. A total of \$150,000 of the FY 2024 workers compensation appropriation is earmarked for medical bills for injured on duty police and fire personnel and the remaining \$650,000 is for statutory workers compensation benefit obligations.

Snow & Ice: The following table summarizes the FY 2024 budget for snow and ice control as well as expenditures for fiscal year 2023 through March 31, 2023 and the four prior fiscal years. The median annual expenditure for snow and ice control from FY 2019 through FY 2022 is \$4.9 million; the average over the same four years is \$4.5 million. The fiscal year 2024 recommended budget includes a total of \$4.95 million for snow and ice control, including \$3.5 million in the Department of Public Works budget, and another \$1.5 million in budget reserve to be transferred if needed by vote of the Mayor and City Council.

Snow and Ice Expenditure Trends

	2024	2023 YTD	2022	2021	2020	2019
	<u>Recommended</u>	<u>Expended</u>	<u>Expended</u>	<u>Expended</u>	<u>Expended</u>	<u>Expended</u>
Salaries & wages	950,000	359,436	1,054,253	1,055,030	736,246	1,013,434
Private contractors	1,350,000	222,838	2,161,432	2,273,610	1,241,790	2,356,893
Sand & salt	400,000	234,209	766,933	755,063	523,517	669,481
Capital equipment		-	-	-	-	197,570
All other	<u>750,000</u>	<u>382,888</u>	<u>934,002</u>	<u>809,408</u>	<u>723,296</u>	<u>776,717</u>
Total snow & ice expenditures	\$ 3,450,000	\$ 1,199,371	\$ 4,916,620	\$ 4,893,111	\$ 3,224,849	\$ 5,014,095

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Capital Outlay and Equipment: A total of \$1.41 million is included in the FY 2024 budget for capital outlay and equipment as compared to \$1.45 million one year ago. The following chart is a summary of the nature of the FY 2024 capital outlay appropriation budget as compared to FY 2023, illustrating the categories of the \$43,100 year-over-year decrease.

Capital Outlay and Equipment

	2024	2023 Original	Change	
	Recommended	Budget	2024 vs 2023	% Change
Public Works other equipment	\$ -	\$ 10,000	\$ (10,000)	-100%
Public Works vehicles	400,000	420,000	(20,000)	-5%
Police vehicles	350,000	350,000	-	0%
Building improvements	250,000	250,000	-	0%
Computer hardware & software	100,000	100,000	-	0%
Public Safety communications equipment	100,000	100,000	-	0%
Other Public Safety equipment	61,000	46,600	14,400	31%
Conservation land improvements	-	25,000	(25,000)	-100%
Elections/Clerk's Office equipment/furniture	-	2,500	(2,500)	-100%
Public Grounds Improvements	150,000	150,000	-	0%
Total Capital Outlay and Equipment	\$ 1,411,000	\$ 1,454,100	\$ (43,100)	-3%

Legal: The City does not purchase commercial insurance for liability risk exposures, but rather funds claims and settlements from resources included in the annual operating budget. The 2024 budget includes \$100,000 for legal settlements. The following is a summary of actual expenditures for fiscal year 2023 year-to-date and the three prior fiscal years. There were two out of the ordinary legal settlements in FY 2022, totaling \$1.6 million, of which the increase was funded through Free Cash.

Legal Settlement Expenditure Trends

	2024	2023 YTD	2022	2021	2020	2019
	Recommended	Expended	Expended	Expended	Expended	Expended
Claims & settlements	\$ 100,000	\$ 42,089	\$ 1,858,054	\$ 126,534	\$ 470,867	\$ 368,203

Energy and Utilities: The total budget for energy and utilities is \$3.8 million, a net decrease of \$52,000 (1.4%) as compared to the current year's budget; Diesel increased \$39,000, while gasoline decreased \$135,000 from last year. Other increases include water and sewer (\$17,000), natural gas (\$3,500) and electricity (\$24,000) with a small projected decrease in heating oil (\$1,000). Rates in water, sewer and stormwater are expected to increase in FY 2024, by approximately 3.9% overall. All school utilities except for water and sewer are included in the school department budget. The following table compares the recommended 2024 budget to the current year budget and to actual expenditures for the three prior fiscal years.

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Energy and Utilities Expenditure Trends

	2024	2023 YTD	2022	2021	2020
	<u>Recommended</u>	<u>Expended</u>	<u>Expended</u>	<u>Expended</u>	<u>Expended</u>
Water & sewer	\$ 1,144,620	\$ 759,433	\$ 1,108,543	\$ 794,037	\$ 1,091,356
Electricity	1,428,500	954,439	1,498,258	1,367,626	1,327,050
Natural gas	406,000	291,589	417,295	335,360	375,993
Gasoline	444,565	298,272	326,861	269,914	259,198
Diesel	362,000	160,757	180,145	223,588	179,961
Heating oil	54,000	51,186	35,201	41,572	58,277
Total Energy and Utilities	\$ 3,839,685	\$ 2,515,676	\$ 3,566,303	\$ 3,032,097	\$ 3,291,835

Budget Reserve: The FY 2024 budget includes a \$2.0 million budget reserve including \$500,000 for extraordinary and unforeseen purposes and \$1.5 million for snow and ice. Transfers from the budget reserve account require prior approval of the Mayor and City Council. The current year budget included an original appropriation of \$2.0 million for the budget reserve, \$257,000 of which has been either transferred or obligated to date.

Retirement: The retirement and retiree health benefit appropriation of \$58.2 million has increased by \$6.2 million or 11.8% from the current year budget. This includes the \$3.2 million in OPEB benefits that were moved from the School budget to the City budget for FY 2024. The increase would have been 5.7% had the City not absorbed the School's OPEB contribution. The City's fiscal year 2024 General Fund actuarially required contribution to the defined benefit pension plan is currently \$42.4 million based off of the Newton Retirement Board's vote on February 21, 2023, with an annual increase of 9.6%. There is a docket request from the Newton Retirement Board to change the FY 2024 appropriation to a 6.6% annual increase, contingent on the City Council approving three Cost of Living Adjustments (COLAs) to retirees over the next three fiscal years. If the docket request does not pass, the appropriation will revert to the Retirement Board's vote from February. The Mayor's FY 2024 proposed budget reflects the potential amended appropriation to \$41.2 million, reflective of a 6.6% increase. This would result in being 70.9% of the total retirement appropriation. The Mayor's budget's FY 2024 contribution represents a \$2.6 million or 6.7% increase over the current year appropriation.

The approval of the docket item #136-23, is directly tied to the \$1.16 million in funding to start the Horace Mann project. If the item does not pass, those funds will be diverted back to the required pension contribution for FY 2024.

The FY 2024 defined benefit plan contribution is based upon the funding schedule that was developed in conjunction with the January 1, 2022 actuarial valuation of plan assets and liabilities and is intended to achieve full actuarial funding of pension benefit obligations by fiscal year 2030. Our actuary, the Segal Group, informed the retirement board that based off the market losses in 2022, full funding of the Pension fund using the current assumptions cannot be attainable for 2030 and the retirement board will formally be voting on a funding schedule in the next few weeks.

FY 2024 retiree health and life benefit appropriations are \$13.8 million, or \$363,000 (2.7%) more than the current year budget; this account is for the pay-as-you-go funding requirement for retiree health

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

benefits. The City's FY 2024 budget also includes fund contributions of \$4.4 million to Other Post-Employment Benefits (OPEB retiree health insurance), including the \$3.2 million absorbed from the school. The March 31, 2023 fund balance of the City's OPEB trust was \$29.1 million and the actuarial value of accrued retiree health benefits at June 30, 2022 was \$667.0 million.

Transfer to the Rainy Day Stabilization fund: The fiscal year 2024 appropriation does not include a contribution to the City's Rainy Day Fund. As of May 2023, there is a pending docket item to transfer \$1.75 million; \$250,000 from the June 30, 2022 Certified Free Cash and \$1.5 million in Snow and Ice Budgeted Reserves to the Rainy Day Stabilization Fund. This docket item, if approved, would raise the balance in the fund to 5.33% of the FY 2024 General Fund operating budget to \$26.5 million. City policy has been to maintain a Rainy Day Stabilization Fund of 5% of the General Fund operating budget.

Based off of changes to the Moody's rating system and the proposed extension of the Pension funding schedule, the Mayor has made the decision to increase the balance of the Rainy Day Stabilization Fund over a three year period to 6% of the total operating budget.

Debt service: The fiscal year 2024 appropriation for bond maturities and interest totals \$25.3 million, or 5.1% of the budget. The fiscal year 2024 debt service budget is \$329,000 (1.4%) more than the current year debt service budget and includes \$3.2 million in debt service for the Angier and Cabot elementary school debt exclusion projects. Total bonded debt was \$330.0 million at March 31, 2023, including \$273.2 million for the General Fund, and \$43.2 million for Water, Sewer, and Stormwater, and \$13.5 million for the Community Preservation Fund. Total bonded debt is less than one fifth of the City's statutory debt limit.

State assessments: The fiscal year 2024 budget includes an estimate of \$6.8 million for state assessments, principally MBTA service.

City of Newton, Massachusetts
General Fund
Fiscal Year 2024 Comptroller's Budget Analysis

Appendix A: FY 2023 General Fund Supplemental Appropriations as of March 31, 2023

FY 2023 by Purpose	Description	CO#	Amount
Capital Outlay & Improvements	Fire Engine #7	483-22	\$ 800,000
	Sidewalk Clearing Tractor	499-22	\$ 150,000
	NSHS Turf and Track	17-23	\$ 3,240,000
	Four Hybrid Police Cruisers	20-23	\$ 258,524
	Sidewalk Clearing Tractor	570-22	\$ 150,000
Newton Public Schools	McKinney-Vento/Foster Transportation	106-23	\$ 244,821
All other- Municipal	Revise state assessments to final cherry sheet	tax recap	\$ 105,562
	Bond Issuance costs	***	\$ 108,123
	Emergency Building Demolition	530-22	\$ 174,000
	Langley Rd Speed Feedback Signs	408-22	\$ 12,000
	Langley Path Improvements	409-22	\$ 11,927
	NewMo Transportation	498-22	\$ 33,333
	Operation Access	529-22	\$ 7,000
	NewMo Transportation	571-22	\$ 225,000
COD Mental Health Awareness Concert	55-23	\$ 1,500	
			\$ 678,445
Total FY 2023 by Purpose			\$ 5,521,790

FY 2023 by Source	Description	CO#	Amount
Revenue	Revise State Assessments to final cherry sheet	tax recap	\$ 105,562
			\$ 105,562
Free Cash	Fire Engine #7	483-22	\$ 800,000
	Sidewalk Clearing Tractor	499-22	\$ 150,000
	Emergency Building Demolition	530-22	\$ 174,000
	NSHS Turf and Track	17-23	\$ 3,240,000
	Four Hybrid Police Cruisers	20-23	\$ 258,524
	Sidewalk Clearing Tractor	570-22	\$ 150,000
	McKinney-Vento/Foster Transportation	106-23	\$ 244,821
Transfers from other Funds	Langley Rd Speed Feedback Signs	408-22	\$ 12,000
	Langley Path Improvements	409-22	\$ 11,927
	NewMo Transportation	498-22	\$ 33,333
	Operation Access	529-22	\$ 7,000
	NewMo Transportation	571-22	\$ 225,000
	Pay Bond Issuance Costs	***	\$ 108,123
	COD Mental Health Awareness Concert	55-23	\$ 1,500
			\$ 398,883
Total FY 2023 by Purpose			\$ 5,521,790