

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2021



Calvin D. Brooks
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City Auditor

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2021**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>WATER ENTERPRISE FUND</u>	<u>WASTEWATER ENTERPRISE FUND</u>	<u>TRUST & AGENCY FUNDS</u>
<u>ASSETS</u>						
Cash & Investments	\$ 25,235,936	\$ 24,758,407	\$ 2,197,202	\$ 828,601	\$ 15,570,572	\$ 25,478,239
Property Taxes Receivable	1,240,263	-	-	-	-	-
Tax Liens & Foreclosures Receivable	5,839,030	-	-	247,490	471,226	-
Motor Vehicle Excise Receivable	1,735,948	-	-	-	-	-
Service Charges Receivable	426,604	-	-	883,411	1,887,862	-
Other Receivables	411,837	11,953,283	-	-	-	223,073
Fixed Assets - net	-	-	89,752,873	-	-	-
Total Assets	\$ 34,889,618	\$ 36,711,690	\$ 91,950,075	\$ 1,959,502	\$ 17,929,660	\$ 25,701,312
<u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$ 1,858,020	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	7,554,271	11,713,961	-	1,130,901	2,359,088	-
Notes Payable	-	-	800,000	-	-	-
Accounts Payable	1,912,288	1,118,947	504,107	112,603	103,028	263,360
Other Liabilities	855,707	-	-	-	-	1,210,736
General Obligation Long-Term Debt	-	-	89,752,873	-	-	-
Total Liabilities	\$ 12,180,286	\$ 12,832,908	\$ 91,056,980	\$ 1,243,504	\$ 2,462,116	\$ 1,474,096
Fund Equity:						
F/B - Reserve for Expenditures	\$ 2,475,000	\$ -	\$ -	\$ 289,946	\$ 2,899,394	\$ -
F/B - Reserve for Encumbrances	9,191,867	135,610	-	65,520	2,554,058	-
Unreserved/Undesignated Fund Balance	11,042,465	23,743,172	70,031	-	-	24,227,216
Retained Earnings	-	-	823,064	360,532	10,014,092	-
Total Fund Equity	\$ 22,709,332	\$ 23,878,782	\$ 893,095	\$ 715,998	\$ 15,467,544	\$ 24,227,216
Total Liabilities & Fund Equity	\$ 34,889,618	\$ 36,711,690	\$ 91,950,075	\$ 1,959,502	\$ 17,929,660	\$ 25,701,312

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2021**

<u>2021</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Council Personal Services	\$ 110,000.00	\$ 109,553.15	\$ -	\$ 446.85
City Council Expenses	35,430.00	30,584.90		4,845.10
Mayor Personal Services	209,277.00	206,173.21		3,103.79
Mayor Expenses	3,700.00	3,062.54		637.46
City Auditor Personal Services	223,741.00	223,740.60		0.40
City Auditor Expenses	73,500.00	1,227.74	70,500.00	1,772.26
Purchasing Personal Services	255,283.00	217,989.84		37,293.16
Purchasing Expenses	5,100.00	4,462.42		637.58
Assessors Personal Services	249,009.00	249,008.20		0.80
Assessors Expenses	148,650.00	137,115.88	10,000.00	1,534.12
Treasurer Personal Services	621,008.00	616,630.67		4,377.33
Treasurer Expenses	380,700.00	329,367.37	42,851.30	8,481.33
Tax Title Foreclosure	80,000.00	68,779.68	11,065.32	155.00
Maturing Debt and Interest	2,125,412.00	2,125,176.26		235.74
Information Technology Personal Services	206,553.00	204,452.82		2,100.18
Information Technology Expenses	534,400.00	413,953.99	44,236.70	76,209.31
Law Personal Services	169,319.00	168,670.00		649.00
Law Expenses	60,731.00	60,000.00		731.00
Other Legal Expenses	135,300.00	111,445.98	19,731.81	4,122.21
Human Resources Personal Services	163,104.00	163,081.80		22.20
Human Resources Expenses	10,670.00	8,165.66	2,503.35	0.99
City Clerk Personal Services	308,176.00	302,416.26		5,759.74
City Clerk Expenses	6,525.00	4,778.59	100.00	1,646.41
Election & Registration Personal Services	92,354.00	67,337.63		25,016.37
Election & Registration Expenses	38,050.00	33,991.31		4,058.69
License Commission Personal Services	6,617.00	6,616.68		0.32
License Commission Expenses	2,633.00	1,384.06		1,248.94
Community Development Personal Services	373,559.00	373,557.27		1.73
Community Development Expenses	93,450.00	39,739.65	45,828.31	7,882.04
Facilities Personal Services	147,000.00	87,741.78		59,258.22
Facilities City Hall General Expenses	289,700.00	275,752.13		13,947.87
Facilities Repair and Care	40,000.00	33,169.49	4,141.16	2,689.35
Facilities Capital Expenses	100,000.00	86,658.32	8,081.50	5,260.18
Police Personal Services	7,810,161.00	7,603,944.17		206,216.83
Police Contracted Services	3,500.00	2,825.00		675.00
Police Other Expenses	159,250.00	141,868.84	2,753.08	14,628.08
Police Equipment & Repair	253,500.00	203,687.94	16,389.42	33,422.64
Police Maintenance of Building	124,500.00	96,410.66	2,371.33	25,718.01
Fire Personal Services	7,498,014.00	7,441,406.59	38,000.00	18,607.41
Fire Building Maintenance	243,000.00	192,022.92	25,802.30	25,174.78
Fire Other Expenses	75,000.00	50,608.79		24,391.21
Fire Equipment & Repair	227,771.00	193,821.90	16,907.47	17,041.63
Building Personal Services	600,817.00	576,112.94		24,704.06
Building Expenses	41,500.00	15,620.74	5,054.56	20,824.70
School Department	64,020,109.06	57,179,137.73	4,923,335.56	1,917,635.77
Montachusett Regional Vocational Tech School	1,942,182.00	1,936,808.52		5,373.48
DPW Admin/Engineering Personal Services	356,900.00	339,628.02		17,271.98
DPW Traffic Signal Expenses	79,500.00	52,094.57	15,680.50	11,724.93
DPW Purchase of Services	95,000.00	94,999.40		0.60
DPW Administration/Engineering Expenses	505,500.00	158,538.61	346,361.39	600.00

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2021**

<u>2021</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
<i>Pre-Closing Departmental Accounts continued from Page 2.</i>				
Highway General Personal Services	1,158,235.00	1,129,873.09		28,361.91
Highway General Expenses	507,860.00	435,172.49	55,959.11	16,728.40
Snow & Ice Personal Services	140,000.00	109,789.76		30,210.24
Snow & Ice Expenses	767,202.00	767,201.65		0.35
DPW Capital	619,000.00	-	619,000.00	-
DPW Street Lights	301,122.00	283,104.89	12,947.68	5,069.43
Cemetery Personal Services	322,235.00	300,814.73		21,420.27
Cemetery Expenses	89,400.00	79,774.41		9,625.59
Health Personal Services	764,778.00	743,211.77		21,566.23
Health Expenses	105,305.00	64,314.46	15,000.00	25,990.54
Rubbish Removal Expenses	1,702,800.00	1,525,625.85	146,015.24	31,158.91
Sanitary Landfill Expenses	794,000.00	683,655.48		110,344.52
Council On Aging Personal Services	205,728.00	204,460.29		1,267.71
Council On Aging Expenses	62,800.00	50,159.32	648.00	11,992.68
Veterans Personal Services	125,879.00	125,878.00		1.00
Veterans Expenses	8,014.00	7,000.13		1,013.87
Veterans' Benefits General	695,000.00	583,183.43		111,816.57
Public Library Personal Services	665,836.00	607,698.82		58,137.18
Public Library Expenses	232,316.00	203,323.28		28,992.72
Library Capital Expenses	562,612.00	18,940.00	543,672.00	-
Parks Personal Services	179,758.00	151,600.80		28,157.20
Parks Expenses	75,800.00	35,841.63	8,270.88	31,687.49
Parks Capital Expenses	40,500.00	-	40,500.00	-
Recreation Personal Services	141,507.00	78,921.81		62,585.19
Recreation Expenses	65,500.00	30,353.17		35,146.83
State Assessments	6,591,023.00	6,457,605.00		133,418.00
Contributory Pensions	13,831,012.00	13,831,012.00		-
Workers' Compensation	350,000.00	228,933.20	4,747.00	116,319.80
Unemployment Compensation	290,000.00	233,608.79		56,391.21
Health Insurance	15,750,000.00	15,762,173.74		(12,173.74)
Life Insurance	275,000.00	277,191.47		(2,191.47)
Employer's Medicare	1,100,000.00	1,058,332.92		41,667.08
Other Employee Benefits	800,000.00	807,165.50		(7,165.50)
Police Medical (Ch.41, Sec 100)	70,000.00	30,617.99		39,382.01
Fire Medical (Ch.41, Sec 100)	70,000.00	18,033.57	9,737.93	42,228.50
General Insurance	1,162,000.00	1,106,111.00	1,000.00	54,889.00
Montachusett Regional Planning Commission	13,563.00	13,562.87		0.13
Massachusetts Municipal Association Dues	8,000.00	7,377.00		623.00
Holiday Decorations	5,000.00	5,000.00		-
Johnny Appleseed Trail Association	50,000.00	50,000.00		-
Civic Days	18,000.00	-	8,000.00	10,000.00
Disabilities Commission	1,000.00	-	1,000.00	-
Medicaid Billing Commissions	40,000.00	23,860.41	7,067.27	9,072.32
Reserve for Snow & Ice	317,798.00	-		317,798.00
Reserve for Other Municipal Purpose	155.00	-		155.00
Transfer to Stabilization Fund	350,000.00	350,000.00		-
Transfer to OPEB Trust Fund	50,000.00	50,000.00		-
Transfer to Capital--South Street School	625,000.00	625,000.00		-
Transfer to Special Revenue	-	32,762.50		(32,762.50)
Transfer to Airport Fund	135,000.00	135,000.00		-
Subtotal 2020 Departmental Accounts	<u>\$ 143,570,893.06</u>	<u>\$ 132,368,570.44</u>	<u>\$ 7,125,260.17</u>	<u>\$ 4,077,062.45</u>

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2021**

<u>2020 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Auditor Expenses	\$ 61,500.00	\$ 61,000.00	\$ -	\$ 500.00
Assessors Expenses	10,000.00	-	4,000.00	6,000.00
Treasurer Expenses	63,450.04	40,006.83	22,968.08	475.13
Treasurer Tax Title Foreclosure	51,200.50	-	51,200.50	-
Information Technology Expenses	109,973.63	55,584.33	25,000.00	29,389.30
Other Legal Expenses	25,000.00	-	25,000.00	-
Human Resources Expenses	5,294.94	1,217.64	4,077.30	-
City Clerk Expenses	93.57	21.07	-	72.50
Election & Registration Expenses	18,911.47	16,274.50	2,144.25	492.72
Community Development Expenses	403,097.14	330,963.68	-	72,133.46
Community Development Capital Expenses	600,000.00	6,626.61	575,000.00	18,373.39
Facilities City Hall General Expenses	8,067.19	7,905.65	-	161.54
Police Expenses	1,596.00	1,596.00	-	-
Police Equipment & Repair	9,535.75	9,535.40	-	0.35
Police Maintenance of Building	1,962.56	1,962.56	-	-
Police Capital Expenses	244,384.00	241,629.42	-	2,754.58
Fire General Maintenance	8,408.79	6,472.57	-	1,936.22
Fire Other Expenses	56.93	56.93	-	-
Fire Equipment & Repair	8,660.95	8,660.95	-	-
Building Expenses	27,317.75	26,652.55	-	665.20
School Department	4,752,036.51	4,752,036.51	-	-
DPW Traffic Signal Expenses	14,114.00	14,114.00	-	-
DPW Purchase of Services	734,784.26	366,007.55	368,776.71	-
DPW Highway General Expenses	87,276.92	62,268.53	25,008.39	-
DPW Capital Expenses	793,684.95	48,849.43	744,835.52	-
DPW Street Lighting	22,221.28	22,221.28	-	-
Cemetery Expenses	1,833.85	767.03	1,066.82	-
Cemetery Capital Expenses	217,528.70	-	217,528.70	-
Rubbish Removal Expenses	135,972.65	135,972.65	-	-
Council On Aging Expenses	384.97	4.97	-	380.00
Public Library Expenses	5,563.96	5,563.96	-	-
Public Library Capital Expenses	49,815.15	21,568.00	-	28,247.15
Parks Expenses	880.00	880.00	-	-
Workers' Compensation	2,738.53	2,738.53	-	-
Unemployment Compensation	51,298.35	51,298.35	-	-
Police Medical (Ch.41, Sec 100)	374.44	374.44	-	-
Fire Medical (Ch.41, Sec 100)	3,838.09	868.09	-	2,970.00
General Insurance	1,000.00	1,000.00	-	-
Civic Days	12,000.00	12,000.00	-	-
Disabilities Commission	693.83	-	-	693.83
Medicaid Billing Commissions	8,108.85	8,108.85	-	-
Subtotal 2019 Encumbrances	<u>\$ 8,554,660.50</u>	<u>\$ 6,322,808.86</u>	<u>\$ 2,066,606.27</u>	<u>\$ 165,245.37</u>
Total Departmental Accounts	<u>\$ 152,125,553.56</u>	<u>\$ 138,691,379.30</u>	<u>\$ 9,191,866.44</u>	<u>\$ 4,242,307.82</u>

**CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2021**

<u>Enterprise and Other Funds</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
<u>Water Enterprise Fund</u>				
Water Personal Services	\$ 1,315,772.00	\$ 1,252,833.33	\$ -	\$ 62,938.67
Water Expenses	722,500.00	621,235.30		101,264.70
Regional Water Facility Personal Serv.	399,540.00	399,365.36		174.64
Regional Water Facility Expenses	790,000.00	785,298.68		4,701.32
Water Reimbursables to City	920,000.00	920,000.00		-
Water Debt Service	2,261,065.00	2,247,917.51		13,147.49
Water Capital Expenditures	370,000.00	304,473.33	65,520.05	6.62
Encumb. Water Expenses	5,280.72	2,020.72		3,260.00
Encumb. Water Capital Expenditures	668,252.36	665,620.56		2,631.80
Total Water Enterprise Fund	<u>\$ 7,452,410.08</u>	<u>\$ 7,198,764.79</u>	<u>\$ 65,520.05</u>	<u>\$ 188,125.24</u>
<u>Wastewater Enterprise Fund</u>				
East Plant Personal Services	\$ 2,331,128.00	\$ 2,217,392.10	\$ -	\$ 113,735.90
East Plant Expense	2,823,500.00	2,062,936.10	579,405.07	181,158.83
Wastewater Reimbursables to City	1,150,000.00	1,150,000.00		-
Wastewater Debt Service	5,679,020.00	5,568,845.43		110,174.57
Wastewater Capital Expenditures	942,000.00	420,378.59	521,621.41	-
Encumb. East Plant Expenses	767,153.37	350,726.43	383,247.47	33,179.47
Encumb. Wastewater Capital Expenses	2,755,849.04	1,595,419.32	1,069,784.50	90,645.22
Total Wastewater Enterprise Fund	<u>\$ 16,448,650.41</u>	<u>\$ 13,365,697.97</u>	<u>\$ 2,554,058.45</u>	<u>\$ 528,893.99</u>
<u>Airport Fund</u>				
Airport Personal Services	\$ 277,550.00	\$ 265,505.55	\$ -	\$ 12,044.45
Airport Expenses	674,750.00	356,005.94	135,609.67	183,134.39
Encumb. Airport Expenses	443.30	443.30		-
Total Airport Fund	<u>\$ 952,743.30</u>	<u>\$ 621,954.79</u>	<u>\$ 135,609.67</u>	<u>\$ 195,178.84</u>

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2021**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$ 408,405.77	\$ 246,110.58	\$ 162,295.19
Fitchburg Business Pool	1,934.44	-	1,934.44
Available for Reprogramming	38,020.20	-	38,020.20
2018			
Down Payment Assistance Program	15,402.77		15,402.77
Sidewalk Accessibility Project	3,661.47	3,661.47	-
Streetscape Improvements	-		-
Crocker Field Grandstand Phase IV	-		-
Drug Suppression and Patrols	534.08		534.08
CDBG Administration	11,655.00		11,655.00
Parks / Playground Improvement	43,205.00	28,103.71	15,101.29
CDBG Business Loan Pool	20,361.62	10,000.00	10,361.62
			-
2019			
Historical Society Handicap Access	4,474.00		4,474.00
Sidewalk Accessibility	5,000.00	5,000.00	-
Streetscape Improvements	149,654.04	149,654.04	-
Crocker Field Grandstand Wall	-		-
Board of Health Code Enforcement	3.85		3.85
Drug Enforcement Patrol Program	15.95		15.95
Demolition	255,145.71	255,145.71	-
Empowered Families UNF MOC	547.23		547.23
MIHN Family Housing / Pathways	0.08		0.08
CDBG Business Loan Pool	3,550.00	3,550.00	-
			-
2020			
Restore Grandstand Benches	-		-
Crocker Field House Roof Phase II	-		-
Cleghorn Center Youth Services	12,613.52		12,613.52
Our Father's House Homeless Intervention	1,653.12	1,653.12	-
Downtown Mural Project	23,862.00	20,000.00	3,862.00
Streetscape Improvements	149,140.00	94,408.98	54,731.02
Crocker Field Grandstand Rear Wall	74,223.30	61,256.82	12,966.48
YMCA Spartacus Program	5,965.20	3,289.14	2,676.06
Boys & Girls Club Afterschool	4,772.10		4,772.10
FSU Downtown Coordinator	18,009.20	13,171.20	4,838.00
Board of Health Code Enforcement	3,892.06		3,892.06
Drug Enforcement Patrol Program	1.42		1.42
CDBG Administration	27,588.38		27,588.38
Demolition	50,000.00	2,420.29	47,579.71
MIHN Family Housing / Pathways	2,651.00	2,651.00	-
Community Legal Aid Homeless Prevention	5,495.00	2,939.00	2,556.00
Critical Home Repair	4,316.77	4,316.77	-
Parks / Playground Improvement	50,000.00	713.31	49,286.69
NewVue Small Business Assistance	3,484.14	3,484.14	-
CDBG Business Loan Pool	173,141.51	25,000.00	148,141.51
			-
2020-Covid			
Rent Mortgage Utility Assistance	345,000.00	6,300.70	338,699.30
Health & Social Services Resources	70,000.00	11,491.20	58,508.80
Purchase of Personal Protective Equipment	21,000.00	4,363.50	16,636.50
Homelessness Resources	32,000.00	15,000.00	17,000.00
Food Insecurity Assistance	53,362.00		53,362.00
Small Business Loans & Grants	275,675.00	139,628.00	136,047.00
Support for Students	80,000.00		80,000.00
Pandemic Related Legal Assistance	9,000.00		9,000.00
Covid Grant Administration	83,081.78	41,379.98	41,701.80
			-
2021			
Horizon House Sprinkler System	10,000.00		10,000.00
Friends of Abolitionist Park	5,000.00		5,000.00
Downtown Mural Project	25,000.00		25,000.00
Streetscape Improvements	290,900.00		290,900.00
YMCA Spartacus Program	10,000.00	5,332.60	4,667.40
FSU Downtown Coordinator	35,000.00	22,618.40	12,381.60
Board of Health Code Enforcement	99,270.00	99,270.00	-
Drug Enforcement Patrol Program	65,000.00	60,305.51	4,694.49
CDBG Administration	199,244.00	186,625.75	12,618.25
Demolition	-		-
North Star Family Homeless Shelter	10,000.00	9,166.63	833.37
Street Homeless Outreach	28,000.00	21,055.19	6,944.81
Community Legal Aid Homeless	10,000.00	10,000.00	-
Habitat for Humanity Home Repair	20,000.00	15,063.45	4,936.55
NewVue Small Business Assistance	25,000.00	25,000.00	-
CD Mirco Business Development	120,000.00		120,000.00
CDBG Business Loan Pool	160,018.00	92,559.34	67,458.66
			-
Total CDBG (Community Development Block Grant)	\$ 3,653,930.71	\$ 1,701,689.53	\$ 1,952,241.18

**CITY OF FITCHBURG
CAPITAL PROJECTS - LIFE TO DATE
JUNE 30, 2021**

	<u>TOTAL PROJECT BUDGET</u>	<u>TOTAL EXPENDED</u>	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:			
Parking Garage Renovations	\$ 1,355,000.00	\$ 1,241,199.61	\$ 113,800.39
City Hall Renovation	24,125,000.00	23,275,931.44	849,068.56
Crocker School Renovation	1,000,000.00	1,000,000.00	-
Longsjo School Roof Replacement	2,367,000.00	2,238,379.65	128,620.35
South Street School Roof & Boiler	<u>3,730,666.00</u>	<u>1,908,563.00</u>	<u>1,822,103.00</u>
Subtotal	\$ 32,577,666.00	\$ 29,664,073.70	\$ 2,913,592.30
Airport Master Plan	\$ 333,333.00	\$ 4,000.00	\$ 329,333.00
Airport Security System	5,193.00	5,193.00	-
Airport Door Closers	9,000.00	9,000.00	-
Airport Equipment	23,332.00	23,332.00	-
Covid-19 Grant (A)	69,000.00	69,000.00	-
Covid-19 Grant (B)	23,000.00	23,000.00	-
Self-service Fuel Station	792,135.95	792,135.95	-
Runway Easements , Obstruction Removal, & Design	1,216,635.00	1,122,471.63	94,163.37
Runway Reconstruction	<u>15,369,000.00</u>	<u>14,850,092.42</u>	<u>518,907.58</u>
Subtotal - Airport	\$ 17,840,628.95	\$ 16,898,225.00	\$ 942,403.95
Subtotal - Municipal Purposes	<u>\$ 50,418,294.95</u>	<u>\$ 46,562,298.70</u>	<u>\$ 3,855,996.25</u>
Water Enterprise:			
In-Line Turbine	\$ 278,357.00	\$ 261,552.71	\$ 16,804.29
Land Acquisition and Conservation Restrictions	792,116.30	792,116.30	-
Water Main Replacement	2,500,000.00	2,500,000.00	-
Water Meter Replacement	4,500,000.00	3,468,939.72	1,031,060.28
Asset Management Program	96,600.00	35,637.65	60,962.35
SCADA & Falulah Main Project	4,500,000.00	63,986.66	4,436,013.34
Bond Premiums Reserved	<u>55,620.00</u>	<u>-</u>	<u>55,620.00</u>
Subtotal - Water Enterprise	<u>\$ 12,722,693.30</u>	<u>\$ 7,122,233.04</u>	<u>\$ 5,600,460.26</u>
Wastewater Treatment Enterprise:			
Combined Sewer Separation	15,800,000.00	15,649,809.16	\$ 150,190.84
Beech-Hazel Combined Sewer Separation 2016	4,000,000.00	2,197,351.78	1,802,648.22
Hydraulic Model	1,500,000.00	1,120,058.83	379,941.17
East Wastewater Facility Projects	31,250,000.00	23,105,386.00	8,144,614.00
CSO 039, 048, Clarendon Street	8,200,000.00	1,961,178.33	6,238,821.67
Main Street CSO Separation	<u>4,000,000.00</u>	<u>-</u>	<u>4,000,000.00</u>
Subtotal - Wastewater Treatment Enterprise	<u>\$ 64,750,000.00</u>	<u>\$ 44,033,784.10</u>	<u>\$ 20,716,215.90</u>
Total Capital Projects	<u>\$ 127,890,988.25</u>	<u>\$ 97,718,315.84</u>	<u>\$ 30,172,672.41</u>

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2021**

	OUTSTANDING BALANCE
Municipal Purpose Loans:	
Library Roof and Other Capital	\$ 60,000.00
School Boilers	135,000.00
School Remodeling	270,000.00
Crocker School Feasibility Study	188,000.00
Airport Administration Building	400,000.00
Parking Garage Renovations	615,000.00
City Hall Renovation 2020	12,870,000.00
City Hall Renovation 2021	6,879,000.00
Airport Runway	690,000.00
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Subtotal Municipal Purpose Loans	\$ 22,107,000.00
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Water Enterprise Fund Loans:	
Water Filtration Project: DW00-10A (via State)	\$ 1,495,000.00
Water Filtration Project: DW01-16 (via State)	2,337,642.69
Water Main Replacement 2013	1,030,000.00
Water Main Replacement 2019	2,040,000.00
Water Meter Replacement 2020	2,690,000.00
Water Meter Replacement 2021	523,000.00
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Subtotal Water Enterprise Fund Loans	\$ 10,115,642.69
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Wastewater Treatment Fund Loans:	
Sewer Separation: CW03-12 (via State)	\$ 170,000.00
Sewer Separation: CW03-12A (via State)	1,803,311.00
Sewer Separation: CW03-12B (via State)	558,876.76
Wastewater Treatment Improvements	2,325,000.00
Sewer Capital Improvements: CW08-03 (via State)	3,287,380.00
Sewer Capital Improvements: CW08-03A (via State)	536,879.15
Sewer Separation: CW03-12C (via State)	178,696.00
Various Sewer Projects: CWP-12-01 (via State)	4,146,824.00
Various Sewer Projects: CWP-12-02 (via State)	5,312,681.00
Wastewater Plant and Sewer Upgrades	1,000,000.00
Combined Sewer Separation & WWTF Improvements	1,140,000.00
Various Sewer Projects: CWP-13-01 (via State)	10,432,817.00
Sewer Separation: CWP-12-01A (via State)	569,032.00
Sewer System Improvements	575,000.00
Various Sewer Projects	750,000.00
Combined Sewer Separation	100,000.00
Various Sewer Projects: CWP-13-01A (via state)	1,011,429.04
Various Sewer Projects: CWP-16-05 (via state)	1,765,589.14
Various Sewer Projects: CWP-16-10 (via state)	8,279,963.00
Sewer System Improvements	770,000.00
East Wastewater Facility Project	170,000.00
Sewer Capital Improvements: CW16-10A (via state)	10,760,728.00
Beech & Hazel Street Project 2021	195,000.00
Sewer Capital Improvements: CW16-10B (via state)	1,691,026.00
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Subtotal Wastewater Treatment Fund Loans	\$ 57,530,232.09
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Total - All Funded Debt	\$ 89,752,874.78
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**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2021**

AGENCY FUNDS

	<u>BALANCE</u>
Deputy Collector Fees	\$ 47,589.00
Tax Custodian Auction Escrow	890.00
Tailings	281,643.45
Performance Deposits	180,476.00
Police Drug Escrow	46,653.54
Firearm Licensing Fees	6,612.50
Police Evidence Escrow	59,241.00
Non-City Grant	(6,000.00)
Payroll Withholding - Voluntary Insurance	451.94
Payroll Withholding - Deduction Refunds	22.95
Prepay Retirement Salary Escrow	(1,892.58)
Police Salary Escrow	-
Fire Salary Escrow	765.70
Life Insurance Escrow	48,820.57
Dental Insurance Escrow	80,166.85
Vision Insurance Escrow	1,460.40
Total Agency Funds	\$ 746,901.32

TRUST FUNDS IN HANDS OF TREASURER

	<u>NON-EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$ -	\$ 7,517,897.05	\$ 7,517,897.05
Health Trust Fund	-	8,514,009.61	8,514,009.61
Other Post Employment Benefits	-	1,997,632.59	1,997,632.59
<i>Welfare Funds:</i>			
E.G. Poole	10,560.00	200,217.75	210,777.75
Nathan Whitcomb	13,861.00	214,542.70	228,403.70
Jonas Marshall	600.00	9,969.06	10,569.06
Boutelle Robinson	1,000.00	18,352.83	19,352.83
E.E. Armes	500.00	624.35	1,124.35
A.S. Fisher	2,000.00	19,211.16	21,211.16
D.M. Dillon	25,000.00	11,868.69	36,868.69
<i>School Funds:</i>			
Marion Putnam	2,000.00	25,526.68	27,526.68
A.E. Nolan	1,000.00	21,146.72	22,146.72
George F. Hoffman	1,500.00	757.05	2,257.05
FHS Class of 1869	500.00	1,678.84	2,178.84
Goodrich Street School	1,000.00	7,286.82	8,286.82
S.S. Richardson	8,900.00	1,906.36	10,806.36
Alvah Crocker	41,834.90	15,121.58	56,956.48
Crocker Building	-	1,653.31	1,653.31
Brisson French Language Development	52,890.21	32,681.80	85,572.01
Henry E. Cowdrey	371,954.67	228,550.45	600,505.12
<i>Library Funds:</i>			
Walter Heywood	5,000.00	2,530.13	7,530.13
L.A. Lemere	5,204.71	2,460.89	7,665.60
<i>Cemetery Funds:</i>			
Mausoleum	4,800.00	1,551.63	6,351.63
Rosa H. Brown	500.00	3,586.00	4,086.00
Perpetual Care	1,392,934.73	90,238.81	1,483,173.54
<i>Miscellaneous Funds:</i>			
H.F. Coggs	14,500.00	48,110.45	62,610.45
Conservation Commission	500.00	5,898.81	6,398.81
G.R. Wallace Creative Citizen	50,000.00	55,066.03	105,066.03
Anna J. Kujanpaa - Health	18,931.16	5,401.26	24,332.42
Clara L. Tenney	45,464.98	47,527.54	92,992.52
Total Trust Funds in Hands of Treasurer	\$ 2,072,936.36	\$ 19,103,006.95	\$ 21,175,943.31

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2021**

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$ 10,000.00	\$ 2,050.73	\$ 12,050.73
Aubuchon, Camille	10,100.00	1,288.26	11,388.26
Boudreau Memorial	1,403.51	143.69	1,547.20
Cain	1,900.00	638.42	2,538.42
Casassa	2,200.00	600.92	2,800.92
Henry	7,000.00	591.86	7,591.86
Hoffman	300.00	131.54	431.54
Irish American	5,330.00	510.10	5,840.10
Kabatchnik	10,000.00	2,561.08	12,561.08
Lemay, J. Harold	1,100.00	380.90	1,480.90
Lemay, Paul	1,053.00	189.07	1,242.07
Peirce	54,000.00	68,321.51	122,321.51
Rice Memorial Concert	4,200.00	728.00	4,928.00
Rosenbaum	7,200.00	1,623.49	8,823.49
Salny	3,200.00	386.45	3,586.45
Simonds	8,800.00	956.64	9,756.64
Sipila	10,000.00	2,413.72	12,413.72
Smith	15,100.00	4,300.68	19,400.68
Solander	500.00	7,538.90	8,038.90
Vickery Principal	10,000.00	55,741.43	65,741.43
Vose	1,000.00	479.48	1,479.48
Wallace, A.G. Anniversary	1,000.00	303.20	1,303.20
Wallace, A.G. Memorial	5,460.00	1,269.69	6,729.69
Wallace, Herbert I.	5,000.00	1,111.53	6,111.53
West	7,300.00	3,449.52	10,749.52
Willis	24,000.00	3,963.68	27,963.68
Unrestricted Funds	39,445.29	450,728.72	490,174.01
A&G Wallace Principal	-	1,448,850.90	1,448,850.90
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Total Trust Funds in Hands of Library Trustees	\$ 246,591.80	\$ 2,061,254.11	\$ 2,307,845.91