

# **CITY OF FITCHBURG**

## **AUDITOR'S REPORT**

**June 30, 2019**



**Calvin D. Brooks**  
City Auditor/Finance Director

**Jacquelyn M. Cronin**  
Deputy City Auditor

**CITY OF FITCHBURG**  
**COMBINED BALANCE SHEET (UNAUDITED)**  
**JUNE 30, 2019**

|  | <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 &amp; AGENCY FUNDS</u> |
|--|----------------------|-----------------------------|------------------------------|------------------------------|-----------------------------------|---------------------------------|
| <b><u>ASSETS</u></b>                         |                      |                             |                              |                              |                                   |                                 |
| Cash & Investments                           | \$ 19,280,575        | \$ 8,523,125                | \$ 13,715,908                | \$ 1,715,694                 | \$ 13,907,324                     | \$ 20,809,891                   |
| Property Taxes Receivable                    | 1,170,091            | -                           | -                            | -                            | -                                 | -                               |
| Tax Liens & Foreclosures Receivable          | 6,160,203            | -                           | -                            | 258,330                      | 484,950                           | -                               |
| Motor Vehicle Excise Receivable              | 1,503,332            | -                           | -                            | -                            | -                                 | -                               |
| Service Charges Receivable                   | 390,478              | -                           | -                            | 917,133                      | 1,778,783                         | -                               |
| Other Receivables                            | 547,537              | 11,005,151                  | -                            | -                            | -                                 | 624,350                         |
| Fixed Assets - net                           | -                    | -                           | 66,514,728                   | -                            | -                                 | -                               |
| <b>Total Assets</b>                          | <b>\$ 29,052,216</b> | <b>\$ 19,528,276</b>        | <b>\$ 80,230,636</b>         | <b>\$ 2,891,157</b>          | <b>\$ 16,171,057</b>              | <b>\$ 21,434,241</b>            |
| <b><u>LIABILITIES &amp; FUND EQUIITY</u></b> |                      |                             |                              |                              |                                   |                                 |
| Liabilities:                                 |                      |                             |                              |                              |                                   |                                 |
| Reserved for Abatements                      | \$ 1,920,683         | \$ -                        | \$ -                         | \$ -                         | \$ -                              | \$ -                            |
| Deferred Revenue                             | 7,693,981            | 11,005,151                  | -                            | 1,175,464                    | 2,263,733                         | -                               |
| Notes Payable                                | -                    | -                           | 14,700,000                   | -                            | -                                 | -                               |
| Accounts Payable                             | 1,922,676            | 1,423,959                   | 600,922                      | 38,471                       | 157,525                           | 215,459                         |
| Other Liabilities                            | 139,117              | -                           | -                            | -                            | -                                 | 1,129,299                       |
| General Obligation Long-Term Debt            | -                    | -                           | 66,514,728                   | -                            | -                                 | -                               |
| <b>Total Liabilities</b>                     | <b>\$ 11,676,457</b> | <b>\$ 12,429,110</b>        | <b>\$ 81,815,650</b>         | <b>\$ 1,213,935</b>          | <b>\$ 2,421,258</b>               | <b>\$ 1,344,758</b>             |
| Fund Equity:                                 |                      |                             |                              |                              |                                   |                                 |
| F/B - Reserve for Expenditures               | \$ 1,525,000         | \$ -                        | \$ -                         | \$ 302,064                   | \$ 305,513                        | \$ -                            |
| F/B - Reserve for Encumbrances               | 5,672,453            | 6,523                       | -                            | 4,135                        | 1,940,296                         | -                               |
| Unreserved/Undesignated Fund Balance         | 10,178,306           | 7,092,643                   | (1,153,977)                  | -                            | -                                 | 20,089,483                      |
| Retained Earnings                            | -                    | -                           | (431,037)                    | 1,371,023                    | 8,753,990                         | -                               |
| <b>Total Fund Equity</b>                     | <b>\$ 17,375,759</b> | <b>\$ 7,099,166</b>         | <b>\$ (1,585,014)</b>        | <b>\$ 1,677,222</b>          | <b>\$ 10,999,799</b>              | <b>\$ 20,089,483</b>            |
| <b>Total Liabilities &amp; Fund Equity</b>   | <b>\$ 29,052,216</b> | <b>\$ 19,528,276</b>        | <b>\$ 80,230,636</b>         | <b>\$ 2,891,157</b>          | <b>\$ 13,421,057</b>              | <b>\$ 21,434,241</b>            |

**CITY OF FITCHBURG GENERAL FUND  
PRE-CLOSING DEPARTMENTAL ACCOUNTS  
JUNE 30, 2019**

| <b>2019</b>                                  | <b>APPROPRIATED</b> | <b>EXPENDED</b> | <b>ENCUMBERED</b> | <b>BALANCE</b> |
|--|---------------------|-----------------|-------------------|----------------|
| City Council Personal Services               | \$ 110,000.00       | \$ 110,000.00   | \$ -              | \$ - 12,163.28 |
| City Council Expenses                        | 24,375.00           | 12,211.72       |                   | -              |
| Mayor Personal Services                      | 200,416.00          | 200,416.00      |                   | -              |
| Mayor Expenses                               | 14,800.00           | 14,660.33       |                   | 139.67         |
| City Auditor Personal Services               | 210,442.00          | 210,442.00      |                   | -              |
| City Auditor Expenses                        | 70,327.00           | 4,103.96        | 65,000.00         | 1,223.04       |
| Purchasing Personal Services                 | 261,094.00          | 261,094.00      |                   | -              |
| Purchasing Expenses                          | 3,561.00            | 23.05           | 389.99            | 3,147.96       |
| Assessors Personal Services                  | 235,300.00          | 235,300.00      |                   | -              |
| Assessors Expenses                           | 173,400.00          | 128,767.10      |                   | 44,632.90      |
| Treasurer Personal Services                  | 632,026.00          | 626,452.91      |                   | 5,573.09       |
| Treasurer Expenses                           | 377,900.00          | 339,184.56      | 32,113.12         | 6,602.32       |
| Tax Title Foreclosure                        | 100,000.00          | 87,348.30       | 12,651.70         | -              |
| Maturing Debt and Interest                   | 5,336,060.00        | 5,319,794.52    | 5,877.55          | 10,387.93      |
| Information Technology Personal Services     | 185,236.00          | 181,625.00      |                   | 3,611.00       |
| Information Technology Expenses              | 444,600.00          | 339,483.50      | 84,794.43         | 20,322.07      |
| Law Personal Services                        | 162,000.00          | 162,000.00      |                   | -              |
| Law Expenses                                 | 61,900.00           | 53,519.48       | 8,380.52          | -              |
| Other Legal Expenses                         | 51,000.00           | 49,546.72       | 1,453.28          | -              |
| Human Resources Personal Services            | 135,720.00          | 135,720.00      |                   | -              |
| Human Resources Expenses                     | 7,200.00            | 6,118.07        | 1,081.93          | -              |
| City Clerk Personal Services                 | 298,652.00          | 296,951.08      |                   | 1,700.92       |
| City Clerk Expenses                          | 5,275.00            | 3,901.45        |                   | 1,373.55       |
| Election & Registration Personal Services    | 50,910.00           | 48,597.27       |                   | 2,312.73       |
| Election & Registration Expenses             | 60,463.00           | 42,208.50       | 16,446.45         | 1,808.05       |
| License Commission Personal Services         | 6,200.00            | 6,033.37        |                   | 166.63         |
| License Commission Expenses                  | 3,050.00            | 2,430.24        |                   | 619.76         |
| Community Development Personal Services      | 357,458.00          | 353,740.92      |                   | 3,717.08       |
| Community Development Expenses               | 539,499.00          | 85,067.84       | 454,431.16        | -              |
| Building City Hall General Expenses          | 302,500.00          | 278,278.93      | 4,946.78          | 19,274.29      |
| Building Repair and Care                     | 30,000.00           | 25,025.41       |                   | 4,974.59       |
| Police Personal Services                     | 7,892,144.00        | 7,451,384.29    |                   | 440,759.71     |
| Police Contracted Services                   | 3,200.00            | 2,867.50        |                   | 332.50         |
| Police Other Expenses                        | 173,250.00          | 151,284.96      | 715.61            | 21,249.43      |
| Police Equipment & Repair                    | 306,000.00          | 278,970.27      | 8,363.59          | 18,666.14      |
| Police Maintenance of Building               | 169,013.00          | 139,140.11      | 15,086.99         | 14,785.90      |
| Police Capital Expenditures                  | 408,879.00          | 141,158.75      |                   | 267,720.25     |
| Fire Personal Services                       | 7,120,892.00        | 7,050,652.75    |                   | 70,239.25      |
| Fire Building Maintenance                    | 236,000.00          | 209,923.04      | 11,000.00         | 15,076.96      |
| Fire Other Expenses                          | 71,000.00           | 67,973.95       | 2,214.68          | 811.37         |
| Fire Equipment & Repair                      | 181,000.00          | 172,578.12      | 8,110.85          | 311.03         |
| Fire Capital Expenditures                    | 223,636.00          | -               | 223,522.00        | 114.00         |
| Building Personal Services                   | 582,256.00          | 555,024.05      |                   | 27,231.95      |
| Building Expenses                            | 87,200.00           | 32,170.12       | 45,364.38         | 9,665.50       |
| School Department                            | 56,878,600.00       | 53,666,547.19   | 3,212,052.81      | -              |
| Montachusett Regional Vocational Tech School | 1,906,968.00        | 1,876,911.96    |                   | 30,056.04      |
| DPW Admin/Engineering Personal Services      | 585,192.00          | 487,391.06      |                   | 97,800.94      |
| DPW Traffic Signal Expenses                  | 94,211.00           | 85,460.82       |                   | 8,750.18       |
| DPW Purchase of Services                     | 95,000.00           | 95,000.00       |                   | -              |
| DPW Administration/Engineering Expenses      | 367,200.00          | 52,541.60       | 312,581.22        | 2,077.18       |

*Pre-Closing Departmental Accounts continued on Page 3.*

**CITY OF FITCHBURG GENERAL FUND  
PRE-CLOSING DEPARTMENTAL ACCOUNTS  
JUNE 30, 2019**

| <u>2019</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                               | 1,286,931.00             | 1,212,540.04             |                        | 74,390.96              |
| Highway General Expenses  | 535,000.00               | 504,967.73               | 26,231.93              | 3,800.34               |
| Snow & Ice Personal Services                                    | 180,000.00               | 162,347.19               |                        | 17,652.81              |
| Snow & Ice Expenses   | 770,000.00               | 769,916.77               |                        | 83.23                  |
| DPW Capital   | 853,000.00               | 433,906.81               | 419,093.19             | -                      |
| DPW Street Lights   | 275,005.00               | 255,892.78               | 19,053.27              | 58.95                  |
| Cemetery Personal Services                                      | 306,741.00               | 280,868.48               | 15,000.00              | 10,872.52              |
| Cemetery Expenses   | 78,100.00                | 75,386.03                | 2,700.00               | 13.97                  |
| Health Personal Services  | 681,573.00               | 675,639.64               |                        | 5,933.36               |
| Health Expenses   | 50,000.00                | 49,393.86                |                        | 606.14                 |
| Rubbish Removal Expenses  | 1,557,000.00             | 1,541,731.39             | 9,972.65               | 5,295.96               |
| Sanitary Landfill Expenses                                      | 623,000.00               | 613,974.67               |                        | 9,025.33               |
| Council On Aging Personal Services                              | 211,601.00               | 210,085.00               |                        | 1,516.00               |
| Council On Aging Expenses                                       | 107,498.00               | 94,274.42                | 12,227.24              | 996.34                 |
| Veterans Personal Services                                      | 116,526.00               | 116,526.00               |                        | -                      |
| Veterans Expenses   | 8,650.00                 | 7,479.71                 | 111.05                 | 1,059.24               |
| Veterans' Benefits General                                      | 738,290.00               | 721,098.51               |                        | 17,191.49              |
| Public Library Personal Services                                | 635,910.00               | 620,048.52               |                        | 15,861.48              |
| Public Library Expenses   | 219,593.00               | 219,593.00               |                        | -                      |
| Parks Personal Services   | 241,513.00               | 210,800.09               |                        | 30,712.91              |
| Parks Expenses  | 77,838.00                | 76,972.00                |                        | 866.00                 |
| Recreation Personal Services                                    | 186,416.00               | 160,907.62               |                        | 25,508.38              |
| Recreation Expenses   | 101,415.00               | 51,078.07                | 38,194.33              | 12,142.60              |
| State Assessments   | 6,414,595.00             | 5,872,416.00             |                        | 542,179.00             |
| Non-Contributory Pensions                                       | 15,300.00                | 15,268.24                |                        | 31.76                  |
| Contributory Pensions   | 12,052,887.00            | 12,052,887.00            |                        | -                      |
| Workers' Compensation   | 350,000.00               | 345,677.17               | 7,983.00               | (3,660.17)             |
| Unemployment Compensation                                       | 232,112.00               | 164,438.35               | 2,736.00               | 64,937.65              |
| Health Insurance  | 15,300,000.00            | 15,164,472.91            |                        | 135,527.09             |
| Life Insurance  | 300,000.00               | 271,836.08               |                        | 28,163.92              |
| Employer's Medicare   | 1,000,000.00             | 1,009,878.65             |                        | (9,878.65)             |
| Other Employee Benefits   | 840,000.00               | 646,588.12               |                        | 193,411.88             |
| Police Medical (Ch.41, Sec 100)                                 | 70,000.00                | 44,562.05                | 11,462.10              | 13,975.85              |
| Fire Medical (Ch.41, Sec 100)                                   | 70,000.00                | 43,495.85                | 53,438.23              | (26,934.08)            |
| General Insurance   | 1,000,000.00             | 973,549.92               |                        | 26,450.08              |
| Montachusetts Regional Planning Commission                      | 12,910.00                | 12,909.33                |                        | 0.67                   |
| Massachusetts Municipal Association Dues                        | 7,500.00                 | 7,197.00                 |                        | 303.00                 |
| Holiday Decorations   | 5,000.00                 | 5,000.00                 |                        | -                      |
| Johnny Appleseed Trail Association                              | 50,000.00                | 50,000.00                |                        | -                      |
| Civic Days  | 18,000.00                | 18,000.00                |                        | -                      |
| Disabilities Commission   | 1,000.00                 | 55.08                    | 882.00                 | 62.92                  |
| Medicaid Billing Commissions                                    | 30,000.00                | 16,562.86                |                        | 13,437.14              |
| Reserve for Other Municipal Purpose                             | 864.00                   | -                        |                        | 864.00                 |
| Transfer to Stabilization Fund                                  | 350,000.00               | 350,000.00               |                        | -                      |
| Transfer to OPEB Trust Fund                                     | 250,000.00               | 250,000.00               |                        | -                      |
| Transfer to Capital--Longsjo School                             | 367,000.00               | 367,000.00               |                        | -                      |
| Transfer to Special Revenue                                     |                          | 30,251.81                |                        | (30,251.81)            |
| Transfer to Airport Fund  | 295,500.00               | 295,500.00               |                        | -                      |
| <b>Subtotal 2019 Departmental Accounts</b>                      | <b>\$ 136,707,273.00</b> | <b>\$ 129,210,001.52</b> | <b>\$ 5,145,664.03</b> | <b>\$ 2,351,607.45</b> |

*Pre-Closing Departmental Accounts continued on Page 4.*

**CITY OF FITCHBURG GENERAL FUND  
PRE-CLOSING DEPARTMENTAL ACCOUNTS  
JUNE 30, 2019**

| <u>2018 - Encumbrances</u>            | <u>APPROPRIATED</u>   | <u>EXPENDED</u>       | <u>ENCUMBERED</u>   | <u>BALANCE</u>      |
|---------------------------------------|-----------------------|-----------------------|---------------------|---------------------|
| City Auditor Expenses                 | \$ 55,000.00          | \$ 51,250.00          | \$ -                | \$ 3,750.00         |
| Assessors Expenses                    | 21,320.00             | 6,320.00              | 10,000.00           | 5,000.00            |
| Treasurer Expenses                    | 56,007.17             | 10,977.16             |                     | 45,030.01           |
| Treasurer Tax Title Foreclosure       | 9,401.03              | 9,401.03              |                     | -                   |
| Information Technology Expenses       | 53,866.73             | 27,195.94             | 25,000.00           | 1,670.79            |
| Other Legal Expenses                  | 9,418.44              | 9,418.44              |                     | -                   |
| Other Legal Expenses - BF Brown       | 1,600,000.00          | 1,600,000.00          |                     | -                   |
| Human Resources Expenses              | 239.82                | 239.82                |                     | -                   |
| Election & Registration Expenses      | 1,059.00              | 1,030.00              |                     | 29.00               |
| Community Development Expenses        | 357,316.94            | 274,183.08            | 83,133.86           | -                   |
| Building City Hall General Expenses   | 3,796.43              | 3,796.43              |                     | -                   |
| Police Expenses                       | 2,783.34              | 1,053.34              |                     | 1,730.00            |
| Police Equipment & Repair             | 35,504.43             | 35,504.43             |                     | -                   |
| Police Maintenance of Building        | 40,266.03             | 33,789.03             |                     | 6,477.00            |
| Fire General Maintenance              | 5,900.00              | 4,461.18              |                     | 1,438.82            |
| Fire Equipment and Repair             | 105.23                | -                     |                     | 105.23              |
| Fire Capital Expenditures             | 350,000.00            | -                     | 350,000.00          | -                   |
| School Department                     | 2,799,177.01          | 2,799,177.01          |                     | -                   |
| DPW Traffic Signal Expenses           | 6,166.82              | 6,040.35              |                     | 126.47              |
| DPW Purchase of Services              | 271,520.03            | 266,682.97            |                     | 4,837.06            |
| DPW Highway General Personal Services | 14,364.91             | 14,364.91             |                     | -                   |
| DPW Capital Expenses                  | 776,082.62            | 737,096.30            | 34,209.59           | 4,776.73            |
| DPW Street Lighting                   | 663.00                | 663.00                |                     | -                   |
| Cemetery Expenses                     | 2,935.52              | 1,868.70              | 1,066.82            | -                   |
| Cemetery Capital Expenses             | 25,000.00             | 1,621.30              | 23,378.70           | -                   |
| Health Expenses                       | 3,120.00              | 3,120.00              |                     | -                   |
| Rubbish Removal Expenses              | 5,280.00              | 5,280.00              |                     | -                   |
| Council On Aging Expenses             | 124,032.04            | 124,032.04            |                     | -                   |
| Veterans Expenses                     | 38.66                 | 38.66                 |                     | -                   |
| Public Library Expenses               | 3,656.51              | 3,656.51              |                     | -                   |
| Parks Expenses                        | 3,897.28              | 3,897.28              |                     | -                   |
| Recreation Expenses                   | 5,137.92              | 5,115.91              |                     | 22.01               |
| Workers' Compensation                 | 2,099.00              | 2,099.00              |                     | -                   |
| Other Employee Benefits               | 9,210.32              | 9,210.32              |                     | -                   |
| Police Medical (Ch.41, Sec 100)       | 6,668.84              | 6,668.84              |                     | -                   |
| Fire Medical (Ch.41, Sec 100)         | 5,099.76              | 5,099.76              |                     | -                   |
| General Insurance                     | 10,000.00             | 3,460.00              |                     | 6,540.00            |
| Disabilities Commission               | 710.20                | 710.20                |                     | -                   |
| Medicaid Billing Commissions          | 11,550.70             | 11,550.70             |                     | -                   |
| <br>Subtotal 2018 Encumbrances        | <br>\$ 6,688,395.73   | <br>\$ 6,080,073.64   | <br>\$ 526,788.97   | <br>\$ 81,533.12    |
| <br>Total Departmental Accounts       | <br>\$ 143,395,668.73 | <br>\$ 135,290,075.16 | <br>\$ 5,672,453.00 | <br>\$ 2,433,140.57 |

**CITY OF FITCHBURG**  
**ENTERPRISE AND OTHER FUNDS**  
**JUNE 30, 2019**

| <u>Enterprise and Other Funds</u>        | <u>APPROPRIATED</u>     | <u>EXPENDED</u>         | <u>ENCUMBERED</u>      | <u>BALANCE</u>        |
|--|-------------------------|-------------------------|------------------------|-----------------------|
| <b><u>Water Enterprise Fund</u></b>      |                         |                         |                        |                       |
| Water Personal Services                  | \$ 1,322,072.00         | \$ 1,248,663.89         | \$ -                   | \$ 73,408.11          |
| Water Expenses                           | 769,000.00              | 709,392.87              | 4,135.29               | 55,471.84             |
| Regional Water Facility Personal Serv.   | 374,453.00              | 376,719.20              |                        | (2,266.20)            |
| Regional Water Facility Expenses         | 710,000.00              | 687,967.62              |                        | 22,032.38             |
| Water Reimbursables to City              | 820,000.00              | 820,000.00              |                        | -                     |
| Water Debt Service                       | 1,896,000.00            | 1,910,479.38            |                        | (14,479.38)           |
| Water Capital Expenditures               | 650,000.00              | 239,080.32              |                        | 410,919.68            |
| Encumb. Regional Water Expense           | 8,271.71                | 5,821.71                |                        | 2,450.00              |
| Encumb. Water Expenses                   | 15,249.35               | 17,699.35               |                        | (2,450.00)            |
| Encumb. Water Capital Expenditures       | 50,551.95               | 49,855.95               |                        | 696.00                |
| <b>Total Water Enterprise Fund</b>       | <b>\$ 6,615,598.01</b>  | <b>\$ 6,065,680.29</b>  | <b>\$ 4,135.29</b>     | <b>\$ 545,782.43</b>  |
| <b><u>Wastewater Enterprise Fund</u></b> |                         |                         |                        |                       |
| East Plant Personal Services             | \$ 2,278,320.00         | \$ 2,125,585.47         | \$ -                   | \$ 152,734.53         |
| East Plant Expense                       | 2,476,500.00            | 2,141,388.91            | 144,232.78             | 190,878.31            |
| West Plant Expense                       | 132,200.00              | 120,646.66              |                        | 11,553.34             |
| Wastewater Reimbursables to City         | 1,050,000.00            | 1,050,000.00            |                        | -                     |
| Wastewater Debt Service                  | 4,591,000.00            | 4,428,583.84            |                        | 162,416.16            |
| Wastewater Capital Expenditures          | 2,208,000.00            | 571,990.80              | 1,636,009.20           | -                     |
| Encumb. East Plant Expenses              | 830,236.00              | 472,838.61              | 356,775.05             | 622.34                |
| Encumb. West Plant Expenses              | 6,467.00                | 6,465.44                |                        | 1.56                  |
| Encumb. Wastewater Capital Expenses      | 1,159,217.00            | 240,721.52              | 918,495.48             | -                     |
| <b>Total Wastewater Enterprise Fund</b>  | <b>\$ 14,731,940.00</b> | <b>\$ 11,158,221.25</b> | <b>\$ 3,055,512.51</b> | <b>\$ 518,206.24</b>  |
| <b><u>Airport Fund</u></b>               |                         |                         |                        |                       |
| Airport Personal Services                | \$ 245,470.00           | \$ 238,237.05           | \$ -                   | \$ 7,232.95           |
| Airport Expenses                         | 414,130.00              | 443,773.86              | 6,523.05               | (36,166.91)           |
| Encumb. Airport Expenses                 | 2,832.40                | 2,832.40                |                        | -                     |
| <b>Total Airport Fund</b>                | <b>\$ 662,432.40</b>    | <b>\$ 684,843.31</b>    | <b>\$ 6,523.05</b>     | <b>\$ (28,933.96)</b> |

**CITY OF FITCHBURG**  
**SPECIAL REVENUE SHARING (CDBG)**  
**JUNE 30, 2019**

|   | <u>APPROPRIATED</u>           | <u>EXPENDED</u>               | <u>BALANCE</u>                |
|---|-------------------------------|-------------------------------|-------------------------------|
| Housing Improvement Program                           | \$ 454,712.05                 | \$ 175,520.33                 | \$ 279,191.72                 |
| Fitchburg Business Pool                               | 28,335.17 *                   | 77.60                         | 28,257.57                     |
| <b>2016</b>   |                               |                               |                               |
| Sidewalk Accessibility Project                        | 2,145.57                      | 2,145.57                      | -                             |
| Streetscapes Project                                  | 118,680.53                    | 118,680.53                    | -                             |
| Fitchburg Homeowners Rehab Project                    | 46,981.51                     |                               | 46,981.51                     |
| <b>2017</b>   |                               |                               |                               |
| Twin Cities Rail Trail                                | 3,726.27                      | 2,200.98                      | 1,525.29                      |
| Demolition  | 3,101.44                      | 3,101.44                      | -                             |
| Parks / Playground Improvement                        | 25,776.59                     | 25,776.59                     | -                             |
| <b>2018</b>   |                               |                               |                               |
| Down Payment Assistance Program                       | 30,000.00                     | 4,825.00                      | 25,175.00                     |
| Sidewalk Accessibility Project                        | 5,110.00                      | 1,448.53                      | 3,661.47                      |
| Streetscape Improvements                              | 51,100.00                     | 34,345.49                     | 16,754.51                     |
| Crocker Field Grandstand Phase IV                     | 25,550.00                     | 7,966.44                      | 17,583.56                     |
| Drug Suppression and Patrols                          | 8,583.48                      | 8,049.40                      | 534.08                        |
| CDBG Administration                                   | 42,351.37                     | 42,351.37                     | -                             |
| Demolition  | 240,391.00                    | 240,391.00                    | -                             |
| United Neighbors of Fitchburg                         | 6,665.73                      | 4,139.51                      | 2,526.22                      |
| Parks / Playground Improvement                        | 71,540.00                     | 1,921.43                      | 69,618.57                     |
| NewVue Small Business Assistance                      | 1,773.00                      | 1,773.00                      | -                             |
| CDBG Business Loan Pool                               | 76,650.00                     |                               | 76,650.00                     |
| <b>2019</b>   |                               |                               |                               |
| Historical Society Handicap Access                    | 4,474.00                      |                               | 4,474.00                      |
| Our Father's House Homeless Intervention              | 28,000.00                     | 26,333.37                     | 1,666.63                      |
| Fitchburg State IdeaLab Buildout                      | 20,000.00                     | 18,000.00                     | 2,000.00                      |
| Sidewalk Accessibility                                | 5,000.00                      |                               | 5,000.00                      |
| Streetscape Improvements                              | 158,905.00                    |                               | 158,905.00                    |
| Crocker Field Grandstand Wall                         | 8,000.00                      |                               | 8,000.00                      |
| YMCA Spartacus Program                                | 10,000.00                     | 8,000.00                      | 2,000.00                      |
| Boys & Girls Afterschool                              | 16,000.00                     | 11,200.00                     | 4,800.00                      |
| Board of Health Code Enforcement                      | 100,000.00                    | 99,996.15                     | 3.85                          |
| Drug Enforcement Patrol Program                       | 60,000.00                     | 59,984.05                     | 15.95                         |
| CDBG Administration                                   | 179,000.00                    | 140,045.38                    | 38,954.62                     |
| Demolition  | 264,668.00                    | 2,121.68                      | 262,546.32                    |
| Empowered Families UNF MOC                            | 28,972.00                     | 22,465.01                     | 6,506.99                      |
| MIHN Family Housing / Pathways                        | 8,000.00                      | 7,333.26                      | 666.74                        |
| Goodrich Payground Improvement                        | 45,000.00                     |                               | 45,000.00                     |
| NewVue Small Business Assistance                      | 21,000.00                     | 19,250.00                     | 1,750.00                      |
| CDBG Business Loan Pool                               | 87,250.00                     |                               | 87,250.00                     |
| <br>  |                               |                               |                               |
| <b>Total CDBG (Community Development Block Grant)</b> | <b><u>\$ 2,287,442.71</u></b> | <b><u>\$ 1,089,443.11</u></b> | <b><u>\$ 1,197,999.60</u></b> |

**CITY OF FITCHBURG  
CAPITAL PROJECTS  
JUNE 30, 2019**

**UNEXPENDED  
BALANCES**

**Municipal Purposes:**

|  |                         |
|--|-------------------------|
| Parking Garage Renovations                       | \$ 190,916.70           |
| City Hall Renovation                             | 21,240,223.80           |
| Crocker School Renovation                        | 761,905.00              |
| Longsjo School Roof Replacement                  | <u>772,263.09</u>       |
| Subtotal   | <u>\$ 22,965,308.59</u> |
| Airport Administration Building                  | \$ 724,840.39           |
| Self-service Fuel Station                        | 800,000.00              |
| Runway Easements , Obstruction Removal, & Design | 202,881.04              |
| Runway Reconstruction                            | <u>13,827,238.78</u>    |
| Subtotal   | <u>\$ 15,554,960.21</u> |
| Subtotal - Municipal Purposes                    | <u>\$ 38,520,268.80</u> |

**Water Enterprise:**

|  |                        |
|--|------------------------|
| In-Line Turbine                                | \$ 234,400.20          |
| Land Acquisition and Conservation Restrictions | 160,716.49             |
| Water Main Replacement                         | 177,282.43             |
| Water Meter Replacement                        | 4,373,863.59           |
| Bond Premiums Reserved                         | <u>55,620.00</u>       |
| Subtotal - Water Enterprise                    | <u>\$ 5,001,882.71</u> |

**Wastewater Treatment Enterprise:**

|  |                         |
|--|-------------------------|
| Combined Sewer Separation                  | \$ 471,315.31           |
| Beech-Hazel Combined Sewer Separation 2016 | 1,899,975.92            |
| Hydraulic Model                            | 392,753.10              |
| East Wastewater Facility Projects          | <u>11,488,264.29</u>    |
| Subtotal - Wastewater Treatment Enterprise | <u>\$ 14,252,308.62</u> |

|                        |                         |
|------------------------|-------------------------|
| Total Capital Projects | <u>\$ 57,774,460.13</u> |
|------------------------|-------------------------|

**CITY OF FITCHBURG  
FUNDED DEBT  
JUNE 30, 2019**

|  | <b><u>OUTSTANDING<br/>BALANCE</u></b> |
|--|---------------------------------------|
| <b>Municipal Purpose Loans:</b>                      |                                       |
| School Remodeling, Repairs, & Equipment              | \$ 70,000.00                          |
| School Remodeling                                    | 140,000.00                            |
| Library Roof and Other Capital                       | 120,000.00                            |
| School Boilers                                       | 275,000.00                            |
| School Remodeling                                    | 545,000.00                            |
| Departmental Equipment                               | 170,000.00                            |
| Departmental Equipment and Police Station Renovation | 390,000.00                            |
| School Data Infrastructure Upgrade                   | 50,000.00                             |
| Airport Administration Building                      | 511,500.00                            |
| Parking Garage Renovations                           | <u>776,000.00</u>                     |
| <br>Subtotal Municipal Purpose Loans                 | <br><u>\$ 3,047,500.00</u>            |
| <br><b>Water Enterprise Fund Loans:</b>              |                                       |
| Water Filtration Project: DW99-06 (via State)        | \$ 1,575,000.00                       |
| Water Filtration Project: DW00-10 (via State)        | 855,000.00                            |
| Water Filtration Project: DW00-10A (via State)       | 2,165,000.00                          |
| Water Filtration Project: DW01-16 (via State)        | 3,272,698.00                          |
| Water Treatment Clarifier                            | 200,000.00                            |
| Water Main Replacement 2013                          | 1,210,000.00                          |
| Water Main Replacement 2019                          | <u>2,271,500.00</u>                   |
| <br>Subtotal Water Enterprise Fund Loans             | <br><u>\$ 11,549,198.00</u>           |
| <br><b>Wastewater Treatment Fund Loans:</b>          |                                       |
| Sewer Separation: CW03-12 (via State)                | \$ 245,000.00                         |
| Sewer Separation: CW03-12A (via State)               | 2,475,632.00                          |
| Sewer Separation: CW03-12B (via State)               | 730,753.00                            |
| Wastewater Treatment Improvements                    | 3,005,000.00                          |
| Sewer Capital Improvements: CW08-03 (via State)      | 4,030,271.00                          |
| Sewer Capital Improvements: CW08-03A (via State)     | 632,134.00                            |
| Sewer Separation: CW03-12C (via State)               | 210,343.00                            |
| Wastewater Plant and Sewer Upgrades                  | 1,200,000.00                          |
| Combined Sewer Separation & WWTF Improvements        | 1,330,000.00                          |
| Various Sewer Projects: CWP-12-01 (via State)        | 4,643,772.00                          |
| Various Sewer Projects: CWP-12-02 (via State)        | 5,949,344.00                          |
| Various Sewer Projects: CWP-13-01 (via State)        | 11,586,596.00                         |
| Sewer Separation: CWP-12-01A (via State)             | 631,962.00                            |
| Sewer System Improvements                            | 805,000.00                            |
| Various Sewer Projects                               | 1,050,000.00                          |
| Combined Sewer Separation                            | 140,000.00                            |
| Various Sewer Projects: CWP-13-01A (via state)       | 1,115,110.00                          |
| Various Sewer Projects:CWP-16-05 (via state)         | 2,068,695.00                          |
| Various Sewer Projects:CWP-16-10 (via state)         | 9,017,418.00                          |
| Sewer System Improvements                            | 861,000.00                            |
| East Wastewater Facility Project                     | <u>190,000.00</u>                     |
| <br>Subtotal Wastewater Treatment Fund Loans         | <br><u>\$ 51,918,030.00</u>           |
| <br><b>Total - All Funded Debt</b>                   | <br><u>\$ 66,514,728.00</u>           |

**CITY OF FITCHBURG  
AGENCY AND TRUST FUNDS  
JUNE 30, 2019**

| AGENCY FUNDS            | <u>BALANCE</u>           |
|-------------------------|--------------------------|
| Deputy Collector Fees   | \$ 24,246.00             |
| Tailings                | 275,956.85               |
| Performance Deposits    | 130,000.00               |
| Police Drug Escrow      | 42,337.54                |
| Firearm Licensing Fees  | 6,625.00                 |
| Non-City Grant          | 53,500.00                |
| Prepay Salary Escrow    | 3,157.69                 |
| Police Salary Escrow    | 80,085.92                |
| Fire Salary Escrow      | (8,194.29)               |
| Life Insurance Escrow   | 49,882.55                |
| Dental Insurance Escrow | <u>83,806.13</u>         |
| <br>Total Agency Funds  | <br><u>\$ 741,403.39</u> |

**TRUST FUNDS IN HANDS OF TREASURER**

|   | <u>NON-EXPENDABLE</u> | <u>EXPENDABLE</u> | <u>TOTAL</u>     |
|---|-----------------------|-------------------|------------------|
| Stabilization Fund                          | \$ -                  | \$ 6,573,149.39   | \$ 6,573,149.39  |
| Health Trust Fund                           | -                     | 6,647,900.47      | 6,647,900.47     |
| Other Post Employment Benefits              | -                     | 1,235,030.13      | 1,235,030.13     |
| <i>Welfare Funds:</i>                       |                       |                   |                  |
| E.G. Poole                                  | 10,560.00             | 195,322.73        | 205,882.73       |
| Nathan Whitcomb                             | 13,861.00             | 207,204.76        | 221,065.76       |
| Jonas Marshall                              | 600.00                | 9,629.53          | 10,229.53        |
| Boutelle Robinson                           | 1,000.00              | 17,731.08         | 18,731.08        |
| E.E. Armes                                  | 500.00                | 580.68            | 1,080.68         |
| A.S. Fisher                                 | 2,000.00              | 18,527.88         | 20,527.88        |
| D.M. Dillon                                 | 25,000.00             | 10,680.48         | 35,680.48        |
| <i>School Funds:</i>                        |                       |                   |                  |
| Marion Putnam                               | 2,000.00              | 24,642.32         | 26,642.32        |
| A.E. Nolan                                  | 1,000.00              | 20,435.22         | 21,435.22        |
| George F. Hoffman                           | 1,500.00              | 679.74            | 2,179.74         |
| FHS Class of 1869                           | 500.00                | 1,608.86          | 2,108.86         |
| Goodrich Street School                      | 1,000.00              | 7,121.63          | 8,121.63         |
| S.S. Richardson                             | 8,900.00              | 1,557.11          | 10,457.11        |
| Alvah Crocker                               | 41,834.90             | 13,262.86         | 55,097.76        |
| Crocker Building                            | -                     | 1,600.86          | 1,600.86         |
| Brisson French Language Development         | 52,890.21             | 33,824.54         | 86,714.75        |
| Henry E. Cowdrey                            | 371,954.67            | 222,305.83        | 594,260.50       |
| <i>Library Funds:</i>                       |                       |                   |                  |
| Walter Heywood                              | 5,000.00              | 2,287.84          | 7,287.84         |
| L.A. Lemere                                 | 5,204.71              | 2,214.28          | 7,418.99         |
| <i>Cemetery Funds:</i>                      |                       |                   |                  |
| Mausoleum                                   | 4,800.00              | 1,342.80          | 6,142.80         |
| Rosa H. Brown                               | 500.00                | 3,454.70          | 3,954.70         |
| Perpetual Care                              | 1,309,291.73          | 57,723.77         | 1,367,015.50     |
| <i>Miscellaneous Funds:</i>                 |                       |                   |                  |
| H.F. Coggshall                              | 14,500.00             | 46,022.49         | 60,522.49        |
| Conservation Commission                     | 500.00                | 5,693.24          | 6,193.24         |
| G.R. Wallace Creative Citizen               | 50,000.00             | 51,586.56         | 101,586.56       |
| Anna J. Kujanpaa - Health                   | 18,931.16             | 4,615.64          | 23,546.80        |
| Clara L. Tenney                             | 45,464.98             | 44,536.80         | 90,001.78        |
| <br>Total Trust Funds in Hands of Treasurer | <br>\$ 1,989,293.36   | \$ 15,462,274.22  | \$ 17,451,567.58 |

**CITY OF FITCHBURG**  
**TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES**  
**JUNE 30, 2019**

|   | <u>NON EXPENDABLE</u> | <u>EXPENDABLE</u>      | <u>TOTAL</u>           |
|---|-----------------------|------------------------|------------------------|
| Aittola   | \$ 10,000.00          | \$ 1,448.17            | \$ 11,448.17           |
| Aubuchon, Camille                                     | 10,100.00             | 894.36                 | 10,994.36              |
| Boudreau Memorial                                     | 1,403.51              | 127.42                 | 1,530.93               |
| Cain  | 1,900.00              | 512.38                 | 2,412.38               |
| Casassa   | 2,200.00              | 628.34                 | 2,828.34               |
| Henry   | 7,000.00              | 641.04                 | 7,641.04               |
| Hoffman   | 300.00                | 121.86                 | 421.86                 |
| Irish American  | 5,330.00              | 391.89                 | 5,721.89               |
| Kabatchnik  | 10,000.00             | 2,817.58               | 12,817.58              |
| Lemay, J. Harold                                      | 1,100.00              | 307.40                 | 1,407.40               |
| Lemay, Paul   | 1,053.00              | 333.69                 | 1,386.69               |
| Peirce  | 54,000.00             | 45,573.91              | 99,573.91              |
| Rice Memorial Concert                                 | 4,200.00              | 755.65                 | 4,955.65               |
| Rosenbaum   | 7,200.00              | 1,741.02               | 8,941.02               |
| Salny   | 3,200.00              | 754.31                 | 3,954.31               |
| Simonds   | 8,800.00              | 1,678.28               | 10,478.28              |
| Sipila  | 10,000.00             | 2,041.74               | 12,041.74              |
| Smith   | 15,100.00             | 4,102.74               | 19,202.74              |
| Solander  | 500.00                | 7,571.12               | 8,071.12               |
| Vickery Principal                                     | 10,000.00             | 53,665.63              | 63,665.63              |
| Vose  | 1,000.00              | 446.24                 | 1,446.24               |
| Wallace, A.G. Anniversary                             | 1,000.00              | 281.37                 | 1,281.37               |
| Wallace, A.G. Memorial                                | 5,460.00              | 777.73                 | 6,237.73               |
| Wallace, Herbert I.                                   | 5,000.00              | 1,063.71               | 6,063.71               |
| West  | 7,300.00              | 3,411.19               | 10,711.19              |
| Willis  | 24,000.00             | 3,047.64               | 27,047.64              |
| Unrestricted Funds                                    | 39,445.29             | 380,854.89             | 420,300.18             |
| A&G Wallace Principal                                 | -                     | 1,137,086.61           | 1,137,086.61           |
| <br>  |                       |                        |                        |
| <b>Total Trust Funds in Hands of Library Trustees</b> | <b>\$ 246,591.80</b>  | <b>\$ 1,653,077.91</b> | <b>\$ 1,899,669.71</b> |