

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2022



Calvin D. Brooks
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2022**

	<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	\$ 28,553,693	\$ 41,848,897	\$ (140,876)	\$ 1,285,082	\$ 17,974,898	\$ 26,867,153
Property Taxes Receivable	1,143,394	-	-	-	-	-
Tax Liens & Foreclosures Receivable	5,363,332	-	-	194,533	373,053	-
Motor Vehicle Excise Receivable	1,836,311	-	-	-	-	-
Service Charges Receivable	355,863	-	-	933,202	2,271,951	-
Other Receivables	1,038,524	11,126,337	-	-	-	393,556
Fixed Assets - net	-	-	82,626,285	-	-	-
Total Assets	\$ 38,291,117	\$ 52,975,234	\$ 82,485,409	\$ 2,412,817	\$ 20,619,902	\$ 27,260,709
<u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$ 1,780,003	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	7,155,493	11,126,337	-	1,127,735	2,645,004	-
Notes Payable	-	-	3,220,000	-	-	-
Accounts Payable	2,512,463	2,699,492	2,098,070	76,868	320,304	1,731
Other Liabilities	1,271,717	-	-	-	-	1,210,132
General Obligation Long-Term Debt	-	-	82,626,285	-	-	-
Total Liabilities	\$ 12,719,676	\$ 13,825,829	\$ 87,944,355	\$ 1,204,603	\$ 2,965,308	\$ 1,211,863
Fund Equity:						
F/B - Reserve for Expenditures	\$ 1,375,000	\$ -	\$ -	\$ 542,216	\$ -	\$ -
F/B - Reserve for Encumbrances	13,170,816	117,445	-	266,156	2,212,693	-
Unreserved/Undesignated Fund Balance	11,025,625	39,031,960	(1,636,525)	-	-	26,048,846
Retained Earnings	-	-	(3,822,421)	399,842	15,441,901	-
Total Fund Equity	\$ 25,571,441	\$ 39,149,405	\$ (5,458,946)	\$ 1,208,214	\$ 17,654,594	\$ 26,048,846
Total Liabilities & Fund Equity	\$ 38,291,117	\$ 52,975,234	\$ 82,485,409	\$ 2,412,817	\$ 20,619,902	\$ 27,260,709

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2022**

<u>2022</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Council Personal Services	\$ 110,000.00	\$ 110,000.00	\$ -	\$ -
City Council Expenses	28,250.00	11,708.80	-	16,541.20
Mayor Personal Services	218,133.00	217,447.40	-	685.60
Mayor Expenses	3,700.00	1,994.37	-	1,705.63
City Auditor Personal Services	269,900.00	263,333.00	-	6,567.00
City Auditor Expenses	68,000.00	4,144.11	63,500.00	355.89
Purchasing Personal Services	220,103.00	189,632.60	-	30,470.40
Purchasing Expenses	5,250.00	5,170.00	-	80.00
Assessors Personal Services	337,974.00	323,450.26	-	14,523.74
Assessors Expenses	37,650.00	9,675.36	1,600.00	26,374.64
Treasurer Personal Services	646,966.00	630,310.18	-	16,655.82
Treasurer Expenses	381,200.00	336,502.30	11,816.04	32,881.66
Tax Title Foreclosure	80,000.00	67,416.38	-	12,583.62
Maturing Debt and Interest	2,394,085.00	2,361,584.55	-	32,500.45
Information Technology Personal Services	237,339.00	231,588.40	-	5,750.60
Information Technology Expenses	508,400.00	320,175.97	93,147.56	95,076.47
Law Personal Services	168,670.00	168,670.00	-	-
Law Expenses	68,000.00	66,700.00	1,300.00	-
Other Legal Expenses	1,379,900.00	1,343,350.19	31,349.81	5,200.00
Human Resources Personal Services	160,812.00	159,290.34	-	1,521.66
Human Resources Expenses	20,250.00	10,597.54	6,809.24	2,843.22
City Clerk Personal Services	323,921.00	291,120.45	-	32,800.55
City Clerk Expenses	9,971.00	9,696.58	-	274.42
Election & Registration Personal Services	63,926.00	20,678.25	-	43,247.75
Election & Registration Expenses	49,890.00	29,748.97	19,000.00	1,141.03
License Commission Personal Services	6,200.00	6,200.00	-	-
License Commission Expenses	2,550.00	928.50	-	1,621.50
Community Development Personal Services	436,911.00	435,217.02	-	1,693.98
Community Development Expenses	194,050.00	90,637.17	94,564.60	8,848.23
Community Development Capital Expenses	200,000.00	-	200,000.00	-
Facilities Personal Services	148,317.00	148,182.20	-	134.80
Facilities City Hall General Expenses	224,738.00	226,286.57	-	(1,548.57)
Facilities Repair and Care	19,000.00	7,720.00	-	11,280.00
Police Personal Services	8,417,340.00	8,038,309.70	-	379,030.30
Police Contracted Services	3,500.00	2,375.00	-	1,125.00
Police Other Expenses	158,250.00	147,013.94	604.40	10,631.66
Police Equipment & Repair	356,260.00	282,728.69	26,954.31	46,577.00
Police Maintenance of Building	141,880.00	110,613.80	6,748.23	24,517.97
Police Capital Expenditures	417,672.00	229,280.43	188,391.57	-
Fire Personal Services	7,794,286.00	7,644,119.99	-	150,166.01
Fire Building Maintenance	243,000.00	206,309.97	29,364.26	7,325.77
Fire Other Expenses	76,000.00	65,734.69	10,239.88	25.43
Fire Equipment & Repair	216,000.00	194,939.92	15,757.64	5,302.44
Fire Capital Expenditures	1,400,000.00	-	1,400,000.00	-
Building Personal Services	673,487.00	648,571.57	-	24,915.43
Building Expenses	42,500.00	24,988.12	-	17,511.88
Building Capital Expenses	40,000.00	31,305.65	-	8,694.35
School Department	66,900,000.00	61,476,163.86	5,177,449.44	246,386.70
Montachusett Regional Vocational Tech School	1,674,057.00	1,673,538.00	-	519.00
DPW Admin/Engineering Personal Services	415,336.00	380,245.23	-	35,090.77
DPW Traffic Signal Expenses	180,000.00	50,888.45	128,612.85	498.70
DPW Purchase of Services	100,000.00	84,550.00	15,450.00	-
DPW Administration/Engineering Expenses	440,500.00	40,899.66	399,600.07	0.27

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2022**

2022	APPROPRIATED	EXPENDED	ENCUMBERED	BALANCE
<i>Pre-Closing Departmental Accounts continued from Page 2.</i>				
Highway General Personal Services	1,616,959.00	1,346,731.31	-	270,227.69
Highway General Expenses	588,500.00	560,802.42	26,876.66	820.92
Snow & Ice Personal Services	130,000.00	130,000.00	-	-
Snow & Ice Expenses	878,000.00	878,000.00	-	-
DPW Capital	2,428,200.10	-	2,428,200.10	-
DPW Street Lights	402,122.00	254,666.42	147,355.90	99.68
Cemetery Personal Services	411,324.00	329,681.26	-	81,642.74
Cemetery Expenses	95,400.00	94,530.33	-	869.67
Cemetery Capital Expenses	9,200.00	9,200.00	-	-
Health Personal Services	827,517.00	710,472.10	-	117,044.90
Health Expenses	99,375.00	94,813.49	-	4,561.51
Rubbish Removal Expenses	1,819,174.00	1,760,102.76	11,463.00	47,608.24
Sanitary Landfill Expenses	790,000.00	708,364.84	81,576.50	58.66
Council On Aging Personal Services	223,388.00	217,760.38	-	5,627.62
Council On Aging Expenses	66,800.00	59,012.33	17.10	7,770.57
Veterans Personal Services	117,201.00	117,175.95	-	25.05
Veterans Expenses	24,362.00	24,039.29	-	322.71
Veterans' Benefits General	504,740.00	504,510.12	-	229.88
Public Library Personal Services	772,259.00	684,430.74	-	87,828.26
Public Library Expenses	236,300.00	232,516.61	-	3,783.39
Library Capital Expenses	543,672.00	33,725.00	509,947.00	-
Parks Personal Services	298,000.00	193,245.50	-	104,754.50
Parks Expenses	80,300.00	80,300.00	-	-
Parks Capital Expenses	196,500.00	14,162.57	182,337.43	-
Recreation Personal Services	220,245.00	113,080.62	-	107,164.38
Recreation Expenses	65,500.00	49,808.41	1,501.25	14,190.34
State Assessments	7,313,205.00	7,307,761.00	-	5,444.00
Contributory Pensions	14,486,866.00	14,486,866.00	-	-
Workers' Compensation	402,000.00	393,712.12	7,310.00	977.88
Unemployment Compensation	290,000.00	83,148.53	-	206,851.47
Health Insurance	16,277,000.00	16,301,206.59	-	(24,206.59)
Life Insurance	275,000.00	259,304.12	-	15,695.88
Employer's Medicare	1,160,000.00	1,155,127.31	-	4,872.69
Other Employee Benefits	806,945.00	727,456.46	-	79,488.54
Police Medical (Ch.41, Sec 100)	90,000.00	87,156.18	2,196.00	647.82
Fire Medical (Ch.41, Sec 100)	70,000.00	29,252.48	4,485.00	36,262.52
General Insurance	1,200,000.00	1,197,727.00	3,367.00	(1,094.00)
Montachusett Regional Planning Commission	13,902.00	13,901.94	-	0.06
Massachusetts Municipal Association Dues	7,500.00	7,524.00	-	(24.00)
Holiday Decorations	7,000.00	5,000.00	-	2,000.00
Johnny Appleseed Trail Association	50,000.00	50,000.00	-	-
Civic Days	12,000.00	-	12,000.00	-
Disabilities Commission	1,000.00	218.51	250.00	531.49
Medicaid Billing Commissions	55,000.00	44,726.93	-	10,273.07
Reserve for Other Municipal Purpose	400.00	-	-	400.00
Transfer to Stabilization Fund	350,000.00	350,000.00	-	-
Transfer to OPEB Trust Fund	450,000.00	450,000.00	-	-
Transfer to Capital--Longsjo Middle School	100,000.00	100,000.00	-	-
Transfer to Special Revenue	-	15,810.02	-	(15,810.02)
Transfer to Library Trust Fund	31,320.00	31,320.00	-	-
Subtotal 2020 Departmental Accounts	\$ 155,608,300.10	\$ 141,730,085.77	\$ 11,341,142.84	\$ 2,537,071.49

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2022**

2021 - Encumbrances	APPROPRIATED	EXPENDED	ENCUMBERED	BALANCE
City Auditor Expenses	\$ 70,500.00	\$ 69,661.25	\$ -	\$ 838.75
Assessors Expenses	14,000.00	6,916.00	-	7,084.00
Treasurer Expenses	65,819.38	26,472.90	39,127.49	218.99
Treasurer Tax Title Foreclosure	62,265.82	3,160.10	40,000.00	19,105.72
Information Technology Expenses	69,236.70	35,822.78	-	33,413.92
Other Legal Expenses	44,731.81	23,975.94	20,755.87	-
Human Resources Expenses	6,580.65	243.00	-	6,337.65
City Clerk Expenses	100.00	-	-	100.00
Election & Registration Expenses	2,144.25	2,144.25	-	-
Community Development Expenses	45,828.31	45,828.31	-	-
Community Development Capital Expenses	575,000.00	249,332.00	325,668.00	-
Facilities City Hall General Expenses	4,141.16	4,141.16	-	-
Facilities Repair & Care Expenses	8,081.50	8,081.50	-	-
Police Expenses	2,753.08	2,753.08	-	-
Police Equipment & Repair	18,665.52	18,665.52	-	-
Police Maintenance of Building	95.23	95.23	-	-
Fire Personal Services	38,000.00	37,937.40	-	62.60
Fire General Maintenance	25,802.30	25,197.93	-	604.37
Fire Equipment & Repair	16,907.47	16,907.47	-	-
Building Expenses	5,054.56	1,054.56	-	4,000.00
School Department	4,923,335.56	4,923,335.56	-	-
DPW Traffic Signal Expenses	15,680.50	15,680.50	-	-
DPW Purchase of Services	715,138.10	289,076.91	426,061.19	-
DPW Highway General Expenses	80,967.50	70,396.99	10,570.51	-
DPW Capital Expenses	1,363,835.52	654,293.95	709,541.57	-
DPW Street Lighting	12,947.68 ##	12,947.68	-	-
Cemetery Expenses	1,066.82	-	1,066.82	-
Cemetery Capital Expenses	217,528.70	17,146.67	200,382.03	-
Health Expenses	15,000.00	-	15,000.00	-
Rubbish Removal Expenses	146,015.24	146,015.24	-	-
Council On Aging Expenses	648.00	-	-	648.00
Parks Expenses	48,770.88	8,270.88	40,500.00	-
Workers' Compensation	4,747.00	4,747.00	-	-
Fire Medical (Ch.41, Sec 100)	9,737.93	5,277.93	-	4,460.00
General Insurance	1,000.00	1,000.00	-	-
Civic Days	8,000.00	-	-	8,000.00
Disabilities Commission	1,000.00	-	1,000.00	-
Medicaid Billing Commissions	7,067.27	7,067.27	-	-
Subtotal 2021 Encumbrances	\$ 8,648,194.44	\$ 6,733,646.96	\$ 1,829,673.48	\$ 84,874.00
Total Departmental Accounts	\$ 164,256,494.54	\$ 148,463,732.73	\$ 13,170,816.32	\$ 2,621,945.49

**CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2022**

Enterprise and Other Funds	APPROPRIATED	EXPENDED	ENCUMBERED	BALANCE
<u>Water Enterprise Fund</u>				
Water Personal Services	\$ 1,375,131.00	\$ 1,288,787.98	\$ -	\$ 86,343.02
Water Expenses	866,000.00	842,297.33	-	23,702.67
Regional Water Facility Personal Serv.	405,888.00	391,240.73	-	14,647.27
Regional Water Facility Expenses	815,000.00	692,098.48	21,578.84	101,322.68
Water Reimbursables to City	920,000.00	920,000.00	-	-
Water Debt Service	1,385,189.00	1,344,758.08	-	40,430.92
Water Capital Expenditures	500,000.00	232,861.66	244,577.28	22,561.06
Encumb. Water Capital Expenditures	65,520.05	65,498.82	-	21.23
Total Water Enterprise Fund	\$ 6,332,728.05	\$ 5,777,543.08	\$ 266,156.12	\$ 289,028.85
<u>Wastewater Enterprise Fund</u>				
East Plant Personal Services	\$ 2,516,634.00	\$ 2,343,233.58	\$ -	\$ 173,400.42
East Plant Expense	3,870,500.00	2,317,893.28	1,481,624.37	70,982.35
Wastewater Reimbursables to City	1,150,000.00	1,150,000.00	-	-
Wastewater Debt Service	5,794,890.00	5,686,911.07	-	107,978.93
Wastewater Capital Expenditures	2,315,000.00	91,730.46	731,068.68	1,492,200.86
Encumb. East Plant Expenses	962,652.54	326,449.80	-	636,202.74
Encumb. Wastewater Capital Expenses	1,591,405.91	263,773.23	-	1,327,632.68
Total Wastewater Enterprise Fund	\$ 18,201,082.45	\$ 12,179,991.42	\$ 2,212,693.05	\$ 3,808,397.98
<u>Airport Fund</u>				
Airport Personal Services	\$ 289,221.00	\$ 294,708.70	\$ -	\$ (5,487.70)
Airport Expenses	552,316.00	609,250.16	1,950.00	(58,884.16)
Encumb. Airport Expenses	135,609.67	17,614.92	115,494.60	2,500.15
Total Airport Fund	\$ 977,146.67	\$ 921,573.78	\$ 117,444.60	\$ (61,871.71)
<u>ARPA Fund</u>				
Available for Projects	\$ 15,748,682.89	\$ -	\$ -	\$ 15,748,682.89
Wallace Towers Reception Area	125,000.00	-	-	125,000.00
MOC Center for Change	413,900.00	-	-	413,900.00
Fitchburg Business Loan Pool	62,500.00	-	-	62,500.00
ARPA Administration	50,000.00	1,420.25	-	48,579.75
Green Acres Reception Area	275,000.00	-	-	275,000.00
FSU Theater Block	475,000.00	-	-	475,000.00
Storefront Activation	250,000.00	-	-	250,000.00
New Vue-Fitchburg Arts Community	450,000.00	-	-	450,000.00
Rental Repair Program	250,000.00	-	-	250,000.00
Police Athletic Youth Center	90,000.00	-	-	90,000.00
NCMDC Business Loan Fund	250,000.00	-	-	250,000.00
Parkhill - Mama Fitz Parks	658,000.00	-	-	658,000.00
John Fitch Resiliency	1,078,000.00	-	-	1,078,000.00
North/Pearl/John Fitch Intersection	235,000.00	-	-	235,000.00
Boulder Drive Water Mains	3,750,000.00	15,170.17	-	3,734,829.83
Covid Test, Trace, Vaccinate	500,000.00	184,197.96	-	315,802.04
Homeless Outreach	137,600.00	-	-	137,600.00

**CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2022**

Library Renovation	<u>6,500,000.00</u>	<u>12,645.00</u>	<u>-</u>	<u>6,487,355.00</u>
Total ARPA Fund	<u>\$ 31,298,682.89</u>	<u>\$ 213,433.38</u>	<u>\$ -</u>	<u>\$ 31,085,249.51</u>

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2022**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$ 252,452.99	\$ 51,374.08	\$ 201,078.91
Fitchburg Business Pool	20,432.44	-	20,432.44
Available for Reprogramming	(53,349.80)	-	(53,349.80)
<u>2018</u>			
Down Payment Assistance Program	15,402.77	-	15,402.77
Drug Suppression and Patrols	534.08	-	534.08
CDBG Administration	11,655.00	-	11,655.00
Parks / Playground Improvement	15,101.29	15,101.29	-
CDBG Business Loan Pool	10,361.62	-	10,361.62
			-
<u>2019</u>			
Historical Society Handicap Access	4,474.00	-	4,474.00
Board of Health Code Enforcement	3.85	-	3.85
Drug Enforcement Patrol Program	15.95	-	15.95
Empowered Families UNF MOC	547.23	-	547.23
MIHN Family Housing / Pathways	0.08	-	0.08
			-
<u>2020</u>			
Cleghorn Center Youth Services	12,613.52	-	12,613.52
Downtown Mural Project	3,862.00	-	3,862.00
Streetscape Improvements	54,731.02	5,216.13	49,514.89
Crocker Field Grandstand Rear Wall	12,966.48	-	12,966.48
YMCA Spartacus Program	2,676.06	-	2,676.06
Boys & Girls Club Afterschool	4,772.10	-	4,772.10
FSU Downtown Coordinator	4,838.00	-	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	47,579.71	21.90	47,557.81
Community Legal Aid Homeless Prevention	2,556.00	-	2,556.00
Parks / Playground Improvement	49,286.69	49,286.69	-
CDBG Business Loan Pool	148,141.51	83,858.54	64,282.97
<u>2020-Covid</u>			
Rent Mortgage Utility Assistance	383,699.30	281,207.98	102,491.32
Health & Social Services Resources	58,508.80	58,508.80	-
Purchase of Personal Protective Equipment	(17.50)	-	(17.50)
Homelessness Resources	12,000.00	12,000.00	-
Food Insecurity Assistance	65,548.00	41,932.87	23,615.13
Small Business Loans & Grants	180,515.00	82,451.00	98,064.00
Pandemic Related Legal Assistance	9,000.00	4,833.00	4,167.00
Covid Grant Administration	41,701.80	16,420.23	25,281.57
<u>2021</u>			
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	62,712.57	228,187.43
YMCA Spartacus Program	4,667.40	3,492.82	1,174.58
FSU Downtown Coordinator	12,381.60	12,367.60	14.00
Drug Enforcement Patrol Program	4,694.49	-	4,694.49
CDBG Administration	12,618.25	31.98	12,586.27

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2022**

North Star Family Homeless Shelter	833.37	833.37	-
Street Homeless Outreach	6,944.81	-	6,944.81
Habitat for Humanity Home Repair	4,936.55	2,908.38	2,028.17
CD Mirco Business Development	120,000.00	35,172.46	84,827.54
CDBG Business Loan Pool	67,458.66	-	67,458.66
<u>2022</u>			
Public Art Project	50,000.00	12,500.00	37,500.00
Day St / Snow St Sidewalks	40,000.00	40,000.00	-
Streetscape Improvements	100,000.00	-	100,000.00
YMCA Spartacus	10,000.00	9,000.00	1,000.00
Parkhill Improvements	37,000.00	-	37,000.00
Transport to Learn Steam	16,000.00	12,800.00	3,200.00
FSU Downtown Coordinator	35,000.00	21,226.80	13,773.20
Board of Health Code Enforcement	103,241.00	103,215.51	25.49
Drug Enforcement Control Program	65,000.00	65,000.00	-
CDBG Administration	199,999.80	183,567.84	16,431.96
Fitchburg Farmers Market	7,543.00	7,543.00	-
North Star Family Shelter	10,000.00	9,166.63	833.37
Street Homelwss Outreach	28,000.00	19,769.15	8,230.85
Community Legal Aid Homeless	11,000.00	6,881.00	4,119.00
A Better Life Experience	10,000.00	-	10,000.00
Habitat for Humanity Home Repair	20,000.00	17,062.82	2,937.18
Parks / Playground Improvement	74,999.00	65,320.59	9,678.41
NewVue Small Business Technical Assistance	25,000.00	25,000.00	-
City Small Business Financial Assistance	150,162.20	60,500.00	89,662.20
Police Department ADA Parking	100,000.00	976.00	99,024.00
			-
Total CDBG (Community Development Block Grant)	<u>\$ 3,062,471.98</u>	<u>\$ 1,509,261.03</u>	<u>\$ 1,553,210.95</u>

**CITY OF FITCHBURG
CAPITAL PROJECTS - LIFE TO DATE
JUNE 30, 2022**

	<u>TOTAL PROJECT BUDGET</u>	<u>TOTAL EXPENDED</u>	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:			
Parking Garage Renovations	\$ 1,355,000.00	\$ 1,355,000.00	\$ -
City Hall Renovation	24,125,000.00	23,507,881.12	617,118.88
Crocker School Renovation	1,000,000.00	1,000,000.00	-
New Crocker School Construction	65,050,000.00	1,576,742.42	63,473,257.58
Longsjo School Roof Replacement	2,367,000.00	2,367,000.00	-
South Street School Roof & Boiler	3,730,666.00	2,023,765.00	1,706,901.00
Longsjo School Window Replacement	<u>100,000.00</u>	<u>-</u>	<u>100,000.00</u>
Subtotal	\$ 97,727,666.00	\$ 31,830,388.54	\$ 65,897,277.46

**Note--The balance of \$617,118.88 on the City Hall Renovation Project was returned to the General Fund at year end.

**Note--The local share balance of \$224,295.00 from the South Street School Project was returned to the General Fund at year end.

Airport Master Plan	\$ 333,333.00	\$ 307,951.33	\$ 25,381.67
Airport Hangar Doors Grant	48,400.00	48,188.00	212.00
Airport Hangar Roof Grant	114,400.00	-	114,400.00
Airport Fuel Farm Grant	8,160.00	7,988.00	172.00
Airport Cameras Grant	4,400.00	3,908.22	491.78
Airport Rescue Grant	59,000.00	6,440.92	52,559.08
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>14,952,014.06</u>	<u>416,985.94</u>
Subtotal - Airport	\$ 17,153,328.00	\$ 16,448,962.16	\$ 704,365.84
Subtotal - Municipal Purposes	<u>\$ 114,880,994.00</u>	<u>\$ 48,279,350.70</u>	<u>\$ 66,601,643.30</u>

Water Enterprise:

In-Line Turbine	\$ 278,357.00	\$ 261,552.71	\$ 16,804.29
Land Acquisition and Conservation Restrictions	-	-	-
Water Main Replacement	-	-	-
Water Meter Replacement	4,500,000.00	3,779,414.11	720,585.89
Asset Management Program	96,600.00	96,600.00	-
SCADA & Falulah Main Project	4,500,000.00	1,815,050.92	2,684,949.08
Oak Hill Water Storage Tank	3,300,000.00	-	3,300,000.00
Bond Premiums Reserved	<u>61,063.70</u>	<u>-</u>	<u>61,063.70</u>
Subtotal - Water Enterprise	<u>\$ 12,736,020.70</u>	<u>\$ 5,952,617.74</u>	<u>\$ 6,783,402.96</u>

Wastewater Treatment Enterprise:

Combined Sewer Separation	15,800,000.00	15,800,000.00	\$ -
Beech-Hazel Combined Sewer Separation 2016	4,000,000.00	2,141,155.08	1,858,844.92
Hydraulic Model	1,500,000.00	1,500,000.00	-
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	6,577,214.67	1,622,785.33
Main Street CSO Separation	4,000,000.00	1,830,599.96	2,169,400.04
CSO 010,032,045,083 Separation	30,000,000.00	-	30,000,000.00
Bond Premiums Reserved	<u>2,523.90</u>	<u>-</u>	<u>2,523.90</u>
Subtotal - Wastewater Treatment Enterprise	<u>\$ 94,752,523.90</u>	<u>\$ 50,954,355.71</u>	<u>\$ 43,798,168.19</u>

**CITY OF FITCHBURG
CAPITAL PROJECTS - LIFE TO DATE
JUNE 30, 2022**

Total Capital Projects	<u>\$ 222,369,538.60</u>	<u>\$ 105,186,324.15</u>	<u>\$ 117,183,214.45</u>
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**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2022**

**OUTSTANDING
BALANCE**

Municipal Purpose Loans:

Library Roof and Other Capital	\$ 30,000.00
School Boilers	65,000.00
School Remodeling	135,000.00
Crocker School Feasibility Study	120,000.00
Airport Administration Building	350,000.00
Parking Garage Renovations	535,000.00
City Hall Renovation 2020	12,190,000.00
City Hall Renovation 2021	6,530,000.00
Airport Runway	550,000.00
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Subtotal Municipal Purpose Loans	\$ 20,505,000.00

Water Enterprise Fund Loans:

Water Filtration Project: DW00-10A (via State)	\$ 1,140,000.00
Water Filtration Project: DW01-16 (via State)	1,870,113.35
Water Main Replacement 2013	940,000.00
Water Main Replacement 2019	1,925,000.00
Water Meter Replacement 2020	2,350,000.00
Water Meter Replacement 2021	465,000.00
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Subtotal Water Enterprise Fund Loans	\$ 8,690,113.35

Wastewater Treatment Fund Loans:

Sewer Separation: CW03-12 (via State)	\$ 130,000.00
Sewer Separation: CW03-12A (via State)	1,456,930.00
Sewer Separation: CW03-12B (via State)	470,324.16
Wastewater Treatment Improvements	1,985,000.00
Sewer Capital Improvements: CW08-03 (via State)	2,904,641.00
Sewer Capital Improvements: CW08-03A (via State)	487,824.96
Sewer Separation: CW03-12C (via State)	162,391.00
Various Sewer Projects: CWP-12-01 (via State)	3,890,221.00
Various Sewer Projects: CWP-12-02 (via State)	4,983,935.00
Wastewater Plant and Sewer Upgrades	900,000.00
Combined Sewer Separation & WWTF Improvements	1,045,000.00
Various Sewer Projects: CWP-13-01 (via State)	9,837,053.00
Sewer Separation: CWP-12-01A (via State)	536,537.00
Sewer System Improvements	460,000.00
Various Sewer Projects	600,000.00
Combined Sewer Separation	80,000.00
Various Sewer Projects: CWP-13-01A (via state)	957,892.58

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2022**

Various Sewer Projects:CWP-16-05 (via state)	1,684,390.27
Various Sewer Projects:CWP-16-10 (via state)	7,899,172.00
Sewer System Improvements	725,000.00
East Wastewater Facility Project	160,000.00
Sewer Capital Improvements: CW16-10A (via state)	10,297,237.00
Beech & Hazel Street Project 2021	155,000.00
Sewer Capital Improvements: CW16-10B (via state)	1,622,622.00
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Subtotal Wastewater Treatment Fund Loans	\$ 53,431,170.97
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Total - All Funded Debt	\$ 82,626,284.32

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2022**

AGENCY FUNDS

	<u>BALANCE</u>
Deputy Collector Fees	\$ 7,619.00
Tax Custodian Auction Escrow	600.00
Tailings	290,690.81
Purchasing Deposits	3,176.00
Performance Deposits	195,476.00
Police Drug Escrow	62,533.54
Firearm Licensing Fees	5,500.00
Police Evidence Escrow	55,520.00
Non-City Grant	-
Fitchburg High School Student Activity Account	109,606.09
Payroll Withholding - State Tax	(9.40)
Payroll Withholding - Medicare	(6.52)
Payroll Withholding - Retirement	(16.88)
Payroll Withholding - Voluntary Insurance	187.50
Prepay Retirement Salary Escrow	(2,657.42)
Police Detail Salary Escrow	-
Fire Detail Salary Escrow	(1,474.41)
Life Insurance Escrow	73,056.40
Dental Insurance Escrow	70,537.92
Vision Insurance Escrow	2,624.46
Total Agency Funds	\$ 872,963.09

TRUST FUNDS IN HANDS OF TREASURER

	<u>NON-EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$ -	\$ 7,954,692.33	\$ 7,954,692.33
Health Trust Fund	-	9,550,606.04	9,550,606.04
Other Post Employment Benefits	-	2,324,167.64	2,324,167.64
<i>Welfare Funds:</i>			
E.G. Poole	10,560.00	201,263.32	211,823.32
Nathan Whitcomb	13,861.00	217,238.47	231,099.47
Jonas Marshall	600.00	10,093.81	10,693.81
Boutelle Robinson	1,000.00	18,581.24	19,581.24
E.E. Armes	500.00	640.38	1,140.38
A.S. Fisher	2,000.00	19,462.14	21,462.14
D.M. Dillon	25,000.00	12,305.21	37,305.21
<i>School Funds:</i>			
Marion Putnam	2,000.00	25,851.56	27,851.56
A.E. Nolan	1,000.00	21,408.09	22,408.09
George F. Hoffman	1,500.00	785.43	2,285.43
FHS Class of 1869	500.00	1,704.55	2,204.55
Goodrich Street School	1,000.00	7,385.21	8,385.21
S.S. Richardson	8,900.00	2,034.66	10,934.66
Alvah Crocker	41,834.90	15,804.42	57,639.32

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2022**

Crocker Building	-	1,672.59	1,672.59
Brisson French Language Development	52,890.21	32,700.13	85,590.34
Henry E. Cowdrey	371,954.67	231,831.88	603,786.55
<i>Library Funds:</i>			
Walter Heywood	5,000.00	2,619.16	7,619.16
L.A. Lemere	5,204.71	2,551.47	7,756.18
<i>Cemetery Funds:</i>			
Mausoleum	4,800.00	1,628.35	6,428.35
Rosa H. Brown	500.00	3,634.22	4,134.22
Perpetual Care	1,444,021.14	100,713.25	1,544,734.39
<i>Miscellaneous Funds:</i>			
H.F. Coggshall	14,500.00	48,877.53	63,377.53
Conservation Commission	500.00	5,974.31	6,474.31
G.R. Wallace Creative Citizen	50,000.00	56,306.62	106,306.62
Anna J. Kujanpaa - Health	18,931.16	5,689.86	24,621.02
Clara L. Tenney	45,464.98	48,626.25	94,091.23
Total Trust Funds in Hands of Treasurer	\$ 2,124,022.77	\$ 20,926,850.12	\$ 23,050,872.89

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2022**

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$ 10,000.00	\$ 1,511.50	\$ 11,511.50
Aubuchon, Camille	10,100.00	687.09	10,787.09
Boudreau Memorial	1,403.51	49.63	1,453.14
Cain	1,900.00	576.80	2,476.80
Casassa	2,200.00	514.32	2,714.32
Henry	7,000.00	451.54	7,451.54
Hoffman	300.00	124.73	424.73
Irish American	5,330.00	353.11	5,683.11
Kabatchnik	10,000.00	1,543.27	11,543.27
Lemay, J. Harold	1,100.00	337.76	1,437.76
Lemay, Paul	1,053.00	117.85	1,170.85
Peirce	54,000.00	59,789.01	113,789.01
Rice Memorial Concert	4,200.00	588.85	4,788.85
Rosenbaum	7,200.00	1,111.60	8,311.60
Salny	3,200.00	321.67	3,521.67
Simonds	8,800.00	482.70	9,282.70
Sipila	10,000.00	1,643.36	11,643.36
Smith	15,100.00	3,256.31	18,356.31
Solander	500.00	7,002.73	7,502.73
Vickery Principal	10,000.00	54,004.43	64,004.43
Vose	1,000.00	456.99	1,456.99
Wallace, A.G. Anniversary	1,000.00	233.12	1,233.12
Wallace, A.G. Memorial	5,460.00	1,024.75	6,484.75
Wallace, Herbert I.	5,000.00	734.17	5,734.17
West	7,300.00	3,043.05	10,343.05
Willis	24,000.00	2,824.01	26,824.01
Unrestricted Funds	39,445.29	408,085.42	447,530.71
A&G Wallace Principal	-	1,327,703.60	1,327,703.60
Total Trust Funds in Hands of Library Trustees	\$ 246,591.80	\$ 1,878,573.37	\$ 2,125,165.17