

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2024



Jacquelyn Cronin
City Auditor/Finance Director

Christine Mele
Deputy City Auditor

Jacqueline Scribner
City Accountant

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2024**

| | <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 | \$ 26,224,387 | \$ 35,592,220 | \$ 14,575,870 | \$ 1,493,103 | \$ 20,322,700 | \$ 25,000,130 |
| Property Taxes Receivable | 1,523,460 | | | | | |
| Tax Liens & Foreclosures Receivable | 5,445,388 | | | 190,614 | 383,415 | |
| Motor Vehicle Excise Receivable | 1,988,520 | | | | | |
| Service Charges Receivable | | | | 1,233,825 | 2,580,643 | |
| Other Receivables | 1,010,912 | 9,616,542 | | | | 405,088 |
| Fixed Assets - Amounts to be Provided | | | 99,125,217 | | | |
| Total Assets | \$ 36,192,667 | \$ 45,208,762 | \$113,701,087 | \$ 2,917,542 | \$ 23,286,758 | \$ 25,405,218 |
| <u>LIABILITIES & FUND EQUITY</u> | | | | | | |
| Liabilities: | | | | | | |
| Reserved for Abatements | \$ 1,732,797 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Deferred Revenue | 7,767,607 | 9,616,542 | | 1,424,439 | 2,964,058 | |
| Notes Payable | | | 3,600,000 | | | |
| Accounts Payable | 3,258,294 | 1,388,236 | 1,052,912 | 58,370 | 362,352 | 204,775 |
| Other Liabilities | 3,465 | | | | | 1,556,117 |
| General Obligation Long-Term Debt | | | 99,125,217 | | | |
| Total Liabilities | \$ 12,762,163 | \$ 11,004,778 | \$103,778,129 | \$ 1,482,809 | \$ 3,326,410 | \$ 1,760,892 |
| Fund Equity: | | | | | | |
| F/B - Reserve for Expenditures | \$ 5,703,292 | \$ - | \$ - | \$ 189,946 | \$ 2,415,830 | \$ - |
| F/B - Reserve for Encumbrances | 8,405,728 | 95,754 | | 562,267 | 9,192,658 | |
| Unreserved/Undesignated Fund Balance | 9,321,484 | 34,108,230 | 9,922,958 | | | 23,644,326 |
| Retained Earnings | | | | 682,520 | 8,351,860 | |
| Total Fund Equity | \$ 23,430,504 | \$ 34,203,984 | \$ 9,922,958 | \$ 1,434,733 | \$ 19,960,348 | \$ 23,644,326 |
| Total Liabilities & Fund Equity | \$ 36,192,667 | \$ 45,208,762 | \$113,701,087 | \$ 2,917,542 | \$ 23,286,758 | \$ 25,405,218 |

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2024**

| <u>2024</u> | <u>APPROPRIATED</u> | <u>EXPENDED</u> | <u>ENCUMBERED</u> | <u>BALANCE</u> |
|--|---------------------|-----------------|-------------------|----------------|
| City Council Personal Services | \$ 126,500.00 | \$ 126,500.00 | \$ - | \$ - |
| City Council Expenses | 32,500.00 | 12,221.78 | | 20,278.22 |
| Mayor Personal Services | 255,233.00 | 255,187.20 | | 45.80 |
| Mayor Expenses | 5,000.00 | 4,371.07 | | 628.93 |
| City Auditor Personal Services | 319,669.00 | 316,862.00 | | 2,807.00 |
| City Auditor Expenses | 87,400.00 | 2,499.71 | 84,900.00 | 0.29 |
| Purchasing Personal Services | 256,601.00 | 256,601.00 | | - |
| Purchasing Expenses | 6,275.00 | 4,900.26 | | 1,374.74 |
| Assessors Personal Services | 371,045.00 | 371,045.00 | | - |
| Assessors Expenses | 147,650.00 | 45,833.02 | 96,500.00 | 5,316.98 |
| Treasurer Personal Services | 695,272.00 | 692,269.11 | | 3,002.89 |
| Tax Title Foreclosure | 80,000.00 | 74,340.56 | 5,659.44 | - |
| Treasurer Expenses | 384,400.00 | 364,922.02 | 17,505.62 | 1,972.36 |
| Maturing Debt, Interest, and Cert Costs | 3,445,035.00 | 3,440,250.00 | 4,785.00 | - |
| Information Technology Personal Services | 273,693.00 | 272,254.00 | | 1,439.00 |
| Information Technology Expenses | 622,400.00 | 472,519.45 | 120,926.79 | 28,953.76 |
| Information Technology Capital | 60,000.00 | 29,640.56 | 15,215.65 | 15,143.79 |
| Information Technology PEG Access & Cable | 557,958.10 | 502,958.10 | | 55,000.00 |
| Law Personal Services | 132,962.00 | 132,962.00 | | - |
| Law Expenses | 268,211.00 | 243,712.79 | 24,498.21 | - |
| Human Resources Personal Services | 234,669.00 | 213,931.60 | | 20,737.40 |
| Human Resources Expenses | 11,750.00 | 5,856.46 | | 5,893.54 |
| City Clerk Personal Services | 314,351.96 | 313,762.26 | | 589.70 |
| City Clerk Expenses | 8,500.00 | 6,628.08 | | 1,871.92 |
| Election & Registration Personal Services | 84,367.23 | 84,367.23 | | - |
| Election & Registration Expenses | 79,937.81 | 79,937.81 | | - |
| License Commission Personal Services | 6,200.00 | 6,200.00 | | - |
| License Commission Expenses | 1,950.00 | 623.80 | | 1,326.20 |
| Community Development Personal Services | 533,140.00 | 501,797.31 | | 31,342.69 |
| Community Development Expenses | 620,450.00 | 571,080.16 | 35,947.45 | 13,422.39 |
| Community Development Capital Expenses | 233,800.00 | 3,300.00 | 230,500.00 | - |
| Facilities Personal Services | 163,554.00 | 125,775.86 | | 37,778.14 |
| Facilities City Hall General Expenses | 190,625.00 | 185,750.68 | 4,548.22 | 326.10 |
| Facilities Repair and Care | 10,000.00 | 2,769.98 | | 7,230.02 |
| Police Personal Services | 8,966,520.00 | 8,723,800.32 | | 242,719.68 |
| Police Contracted Services | 7,500.00 | 1,708.67 | | 5,791.33 |
| Police Other Expenses | 166,350.00 | 162,905.62 | 1,514.42 | 1,929.96 |
| Police Equipment & Repair | 381,775.00 | 351,733.21 | 16,839.58 | 13,202.21 |
| Police Maintenance of Building | 176,800.00 | 169,479.39 | 5,555.02 | 1,765.59 |
| Fire Personal Services | 8,463,682.00 | 8,288,999.92 | | 174,682.08 |
| Fire Building Maintenance | 248,000.00 | 237,290.89 | 11,681.98 | (972.87) |
| Fire Other Expenses | 90,500.00 | 86,388.96 | 4,111.04 | - |
| Fire Equipment & Repair | 269,000.00 | 264,792.39 | 4,011.49 | 196.12 |
| Building Personal Services | 572,624.00 | 568,360.16 | | 4,263.84 |
| Building Expenses | 107,550.00 | 71,040.25 | | 36,509.75 |
| School Department | 80,896,430.00 | 78,167,545.71 | 2,728,884.29 | (0.00) |
| Montachusett Regional Vocational Tech School | 1,863,115.00 | 1,863,114.60 | | 0.40 |
| DPW Admin/Engineering Personal Services | 423,608.00 | 412,740.20 | | 10,867.80 |
| DPW Traffic Signal Expenses | 101,000.00 | 30,830.91 | 68,381.07 | 1,788.02 |
| DPW Purchase of Services | 130,000.00 | 57,453.95 | 72,546.05 | - |
| DPW Admin/Engineering/MS4 Expenses | 459,000.00 | 51,564.79 | 407,435.21 | - |

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2024**

| <u>2024</u> | <u>APPROPRIATED</u> | <u>EXPENDED</u> | <u>ENCUMBERED</u> | <u>BALANCE</u> |
|---|--------------------------|--------------------------|------------------------|------------------------|
| <i>Pre-Closing Departmental Accounts continued from Page 2.</i> | | | | |
| DPW Streets Personal Services | 1,808,651.00 | 1,795,786.71 | - | 12,864.29 |
| DPW Streets General Expenses | 957,500.00 | 759,738.57 | 197,161.52 | 599.91 |
| DPW Capital | 219,589.20 | - | 219,589.20 | - |
| DPW Street Lights | 440,123.00 | 360,912.38 | 76,396.24 | 2,814.38 |
| Snow & Ice Personal Services | 178,782.00 | 178,781.18 | | 0.82 |
| Snow & Ice Expenses | 871,218.00 | 726,498.66 | | 144,719.34 |
| Cemetery Personal Services | 444,978.00 | 397,407.24 | | 47,570.76 |
| Cemetery Expenses | 140,000.00 | 128,904.27 | 5,933.36 | 5,162.37 |
| Cemetery Capital Expenses | 75,245.00 | 69,979.26 | 5,265.74 | - |
| Health Personal Services | 740,468.00 | 740,468.00 | | - |
| Health Expenses | 67,100.00 | 55,083.83 | 3,062.25 | 8,953.92 |
| Rubbish Removal Expenses | 1,565,500.00 | 1,563,091.67 | | 2,408.33 |
| Sanitary Landfill Expenses | 774,000.00 | 739,620.09 | 12,460.00 | 21,919.91 |
| Council On Aging Personal Services | 188,122.00 | 176,206.19 | | 11,915.81 |
| Council On Aging Expenses | 73,500.00 | 70,679.07 | | 2,820.93 |
| Veterans Personal Services | 137,254.00 | 137,254.00 | | - |
| Veterans Expenses | 14,387.00 | 12,782.76 | | 1,604.24 |
| Veterans Benefits General | 517,901.00 | 492,438.08 | | 25,462.92 |
| Public Library Personal Services | 998,366.00 | 956,960.44 | | 41,405.56 |
| Public Library Expenses | 258,322.00 | 245,173.84 | 658.76 | 12,489.40 |
| Parks Personal Services | 384,491.00 | 356,855.71 | | 27,635.29 |
| Parks Expenses | 166,000.00 | 78,879.83 | 85,606.44 | 1,513.73 |
| Recreation Personal Services | 189,908.00 | 124,198.55 | | 65,709.45 |
| Recreation Expenses | 122,000.00 | 78,551.24 | 38,770.20 | 4,678.56 |
| State Assessments | 8,469,216.00 | 7,483,679.00 | | 985,537.00 |
| Contributory Pensions | 16,279,181.00 | 16,279,181.00 | | - |
| Workers' Compensation | 350,000.00 | 350,252.65 | 8,120.00 | (8,372.65) |
| Unemployment Compensation | 250,000.00 | 126,890.68 | 18,531.24 | 104,578.08 |
| Health Insurance | 18,300,000.00 | 18,121,059.31 | | 178,940.69 |
| Life Insurance | 275,000.00 | 252,585.97 | | 22,414.03 |
| Employer's Medicare | 1,300,000.00 | 1,377,601.27 | | (77,601.27) |
| Other Employee Benefits | 802,000.00 | 751,771.65 | | 50,228.35 |
| Police Medical (Ch.41, Sec 100) | 70,000.00 | 77,698.55 | | (7,698.55) |
| Fire Medical (Ch.41, Sec 100) | 70,000.00 | 23,788.92 | 195.03 | 46,016.05 |
| General Insurance | 1,400,000.00 | 1,365,962.00 | 14,904.00 | 19,134.00 |
| Montachusett Regional Planning Commission | 14,581.00 | 14,580.86 | | 0.14 |
| Massachusetts Municipal Association Dues | 8,000.00 | 7,902.00 | | 98.00 |
| Holiday Decorations | 10,000.00 | 10,000.00 | | - |
| Johnny Appleseed Trail Association | 50,000.00 | 50,000.00 | | - |
| Civic Days | 18,000.00 | - | 18,000.00 | - |
| Disabilities Commission | 1,000.00 | 822.37 | | 177.63 |
| Medicaid Billing Commissions | 50,000.00 | 47,663.01 | | 2,336.99 |
| Reserve for Other Municipal Purpose | 39,914.00 | | | 39,914.00 |
| Transfer to Stabilization Fund | 850,000.00 | 850,000.00 | | - |
| Transfer to OPEB Trust Fund | 250,000.00 | 250,000.00 | | - |
| Transfer to Special Revenue | 305,703.81 | 305,703.81 | | - |
| Subtotal 2024 Departmental Accounts | \$ 174,440,554.11 | \$ 167,226,775.42 | \$ 4,666,600.51 | \$ 2,547,178.18 |

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2024**

| <u>2023 - Encumbrances</u> | <u>APPROPRIATED</u> | <u>EXPENDED</u> | <u>ENCUMBERED</u> | <u>BALANCE</u> |
|--|--------------------------|--------------------------|------------------------|------------------------|
| City Council Expenses | \$ 1,685.09 | \$ 1,586.65 | \$ - | \$ 98.44 |
| Mayor Expenses | | | | - |
| City Auditor Expenses | 71,808.52 | 71,208.52 | | 600.00 |
| Purchasing Expenses | | | | - |
| Assessors Expenses | 16,300.00 | 10,876.45 | | 5,423.55 |
| Treasurer Expenses | 31,376.06 | 19,482.81 | 11,893.25 | - |
| Treasurer Tax Title Foreclosure | 89,713.59 | - | 89,713.59 | - |
| Maturing Debt, Interest, & Costs | | | | - |
| Information Technology Exp & Capital | 257,189.49 | 177,484.20 | 79,705.29 | - |
| Legal Expenses | 70,463.73 | 46,705.07 | 23,757.79 | 0.87 |
| Human Resources Expenses | 9,681.65 | 7,660.26 | | 2,021.39 |
| City Clerk Expenses | 52.47 | 52.47 | | - |
| Election & Registration Expenses | 3,069.00 | 3,069.00 | | - |
| License Commission Expenses | 98.44 | 98.44 | | - |
| Community Development Expenses | 225,694.52 | 123,425.36 | 84,949.00 | 17,320.16 |
| Community Development Capital Expenses | 125,752.47 | 23,733.76 | 87,382.90 | 14,635.81 |
| Facilities City Hall General Expenses | 6,537.93 | 6,537.93 | | - |
| Facilities Repair & Care Expenses | 1,955.50 | 1,854.40 | | 101.10 |
| Police Expenses | 55.86 | - | | 55.86 |
| Police Equipment & Repair | 54,620.01 | 17,897.36 | | 36,722.65 |
| Police Maintenance of Building | 4,631.00 | 4,631.00 | | - |
| Police Capital Expenses | 150,645.00 | 4,616.00 | | 146,029.00 |
| Fire General Maintenance | 25,400.30 | 22,578.82 | | 2,821.48 |
| Fire Other Expenses | 4,401.80 | 4,251.80 | | 150.00 |
| Fire Equipment & Repair | 16,629.73 | 15,169.73 | | 1,460.00 |
| Fire Capital Expenditures | 5,203.25 | 5,203.25 | | - |
| Building Expenses | 169.57 | 169.57 | | - |
| School Department | 4,541,244.42 | 4,476,912.27 | | 64,332.15 |
| DPW Traffic Signal Expenses | 73,518.43 | 49,274.50 | 24,243.93 | - |
| DPW Purchase of Svcs/Engineering/MS4 | 773,422.52 | 388,801.01 | 384,619.95 | 1.56 |
| DPW Streets General Expenses | 174,179.47 | 119,743.43 | 54,436.04 | - |
| DPW Capital Expenses | 2,857,432.73 | 581,661.39 | 2,275,771.34 | - |
| DPW Street Lighting | 49,492.05 | 49,401.05 | | 91.00 |
| Cemetery Expenses | 1,066.82 | - | | 1,066.82 |
| Cemetery Capital Expenses | 236,830.65 | 73,077.78 | 163,752.87 | - |
| Health Expenses | 27,228.98 | 23,352.43 | | 3,876.55 |
| Rubbish Removal Expenses | 196,890.33 | 196,694.09 | | 196.24 |
| Sanitary Landfill | 7,020.42 | 7,020.42 | | - |
| Council On Aging Expenses | 12.43 | 12.43 | | - |
| Public Library Expenses | 3,544.33 | 3,526.70 | | 17.63 |
| Public Library Capital Expenses | 509,311.00 | 406,112.69 | 103,198.31 | - |
| Parks Expenses | 10,928.53 | 7,928.31 | 3,000.00 | 0.22 |
| Parks & Playgrounds Capital Expenses | 502,837.43 | 150,134.00 | 352,703.43 | - |
| Workers' Compensation | 5,713.00 | 5,713.00 | | - |
| Police Medical (Ch.41, Sec 100) | 2,754.00 | - | | 2,754.00 |
| Fire Medical (Ch.41, Sec 100) | 1,545.00 | 1,545.00 | | - |
| General Insurance | 6,800.00 | 1,000.00 | | 5,800.00 |
| Civic Days | 18,000.00 | 18,000.00 | | - |
| Disabilities Commission | 936.97 | 298.74 | | 638.23 |
| Subtotal 2023 Encumbrances | \$ 11,173,844.49 | \$ 7,128,502.09 | \$ 3,739,127.69 | \$ 306,214.71 |
| Total Departmental Accounts | \$ 185,614,398.60 | \$ 174,355,277.51 | \$ 8,405,728.20 | \$ 2,853,392.89 |

**CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2024**

| <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 | \$ 1,715,319.00 | \$ 1,675,564.20 | \$ - | \$ 39,754.80 |
| Water Expenses | 1,080,500.00 | 1,045,211.32 | 14,169.66 | 21,119.02 |
| Regional Water Facility Personal Serv. | 519,554.00 | 519,553.88 | - | 0.12 |
| Regional Water Facility Expenses | 915,000.00 | 914,880.66 | - | 119.34 |
| Water Reimbursables to City | 1,110,000.00 | 1,110,000.00 | - | - |
| Water Debt Service | 1,845,065.00 | 1,831,089.14 | - | 13,975.86 |
| Water Capital Expenditures | 950,000.00 | 398,256.12 | 548,097.32 | 3,646.56 |
| Encumb. Regional Water Expense | 25,438.90 | 25,398.92 | - | 39.98 |
| Encumb. Water Capital Expenditures | 220,376.22 | 121,959.27 | - | 98,416.95 |
| Total Water Enterprise Fund | <u>\$ 8,381,253.12</u> | <u>\$ 7,641,913.51</u> | <u>\$ 562,266.98</u> | <u>\$ 177,072.63</u> |
| | | | | - |
| <u>Wastewater Enterprise Fund</u> | | | | |
| East Plant Personal Services | \$ 2,719,960.00 | \$ 2,451,633.06 | \$ - | \$ 268,326.94 |
| East Plant Expense | 4,904,250.00 | 3,336,993.31 | 1,567,256.69 | - |
| Wastewater Reimbursables to City | 1,210,000.00 | 1,210,000.00 | - | - |
| Wastewater Debt Service | 6,493,145.00 | 6,384,925.26 | - | 108,219.74 |
| Wastewater Capital Expenditures | 8,147,800.00 | 1,164,063.64 | 6,983,736.36 | - |
| Encumb. East Plant Expenses | 669,429.96 | 506,430.95 | 19,105.80 | 143,893.21 |
| Encumb. Wastewater Capital Expenses | 817,435.04 | 194,875.73 | 622,559.31 | - |
| Total Wastewater Enterprise Fund | <u>\$ 24,962,020.00</u> | <u>\$ 15,248,921.95</u> | <u>\$ 9,192,658.16</u> | <u>\$ 520,439.89</u> |
| <u>Airport Fund</u> | | | | |
| Airport Personal Services | \$ 330,029.00 | \$ 348,214.59 | \$ - | \$ (18,185.59) |
| Airport Expenses | 1,140,940.00 | 691,655.78 | 95,754.05 | 353,530.17 |
| Encumb. Airport Expenses | 6,556.01 | 4,620.50 | - | 1,935.51 |
| Total Airport Fund | <u>\$ 1,477,525.01</u> | <u>\$ 1,044,490.87</u> | <u>\$ 95,754.05</u> | <u>\$ 337,280.09</u> |
| <u>ARPA Fund</u> | | | | |
| 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 | 15,409.11 | - | 34,590.89 |
| Green Acres Reception Area | 275,000.00 | - | - | 275,000.00 |
| FSU Theater Block | 475,000.00 | 475,000.00 | - | - |
| Storefront Activation | 200,000.00 | 100,000.00 | - | 100,000.00 |
| NewVue-Fitchburg Arts Community | 450,000.00 | 450,000.00 | - | - |
| Police Athletic Youth Center | 90,000.00 | 1,800.00 | - | 88,200.00 |
| NCMDC Business Loan Fund | 250,000.00 | 250,000.00 | - | - |
| Parkhill - Mama Fitz Parks | 658,000.00 | 302,942.18 | - | 355,057.82 |
| Crocker Field Turf Replacement | 2,000,000.00 | 570,323.46 | - | 1,429,676.54 |
| John Fitch Resiliency | 1,078,000.00 | 97,951.00 | - | 980,049.00 |
| North/Pearl/John Fitch Intersection | 235,000.00 | 108,680.00 | - | 126,320.00 |
| Boulder Drive Water Mains | 6,750,000.00 | 1,017,224.07 | - | 5,732,775.93 |
| Main Street Water Mains | 5,000,000.00 | 309,837.85 | - | 4,690,162.15 |
| Covid Test, Trace, Vaccinate | 187,241.74 | 187,241.74 | - | - |
| Homeless Outreach | 137,600.00 | 59,453.71 | - | 78,146.29 |
| Library Renovation (also see Capital Fund, p.7) | 12,000,000.00 | 2,324,507.12 | - | 9,675,492.88 |
| General Fund Municipal Purposes - Health Ins | 1,803,292.37 | 1,803,292.37 | - | - |
| Total ARPA Fund | <u>\$ 32,240,534.11</u> | <u>\$ 8,073,662.61</u> | <u>\$ -</u> | <u>\$ 24,166,871.50</u> |

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2024**

| | <u>APPROPRIATED</u> | <u>EXPENDED</u> | <u>BALANCE</u> |
|---|------------------------|------------------------|------------------------|
| Housing Improvement Program | \$ 258,461.14 | \$ 29,683.05 | \$ 228,778.09 |
| Fitchburg Business Pool | 113,268.37 | 20,741.58 | 92,526.79 |
| Available for Reprogramming | 8,947.64 | - | 8,947.64 |
| <u>2020</u> | | | |
| Downtown Mural Project | 1,862.00 | - | 1,862.00 |
| Crocker Field Grandstand Rear Wall Demolition | 11,680.00 | 11,680.00 | - |
| CDBG Business Loan Pool | 47,557.81 | - | 47,557.81 |
| | 9,093.29 | 9,093.29 | - |
| <u>2020-Covid</u> | | | |
| Rent Mortgage Utility Assistance | 37,987.13 | 31,477.04 | 6,510.09 |
| Food Insecurity Assistance | 197.50 | - | 197.50 |
| Pandemic Related Legal Assistance | 2,073.27 | 745.00 | 1,328.27 |
| Covid Grant Administration | 17,576.24 | 3,496.74 | 14,079.50 |
| <u>2021</u> | | | |
| Streetscape Improvements | 103,500.38 | 34,412.05 | 69,088.33 |
| CD Micro Business Development | 84,827.54 | 63,191.32 | 21,636.22 |
| CDBG Business Loan Pool | 358.49 | 358.49 | - |
| <u>2022</u> | | | |
| Public Art Project | | | - |
| Streetscape Improvements | 587.23 | - | 587.23 |
| Parkhill Improvements | 25,704.13 | 25,704.13 | - |
| A Better Life Experience | 10,000.00 | - | 10,000.00 |
| Parks / Playground Improvement | 3,937.69 | 1,643.60 | 2,294.09 |
| City Small Business Financial Assistance | 86,162.20 | 61,548.22 | 24,613.98 |
| Police Department ADA Parking | (3,651.00) | (3,651.00) | - |
| <u>2023</u> | | | |
| Friends of Abolitionist Park | | | - |
| Public Art Project | 18,602.00 | - | 18,602.00 |
| Streetscapes Project | 31,758.42 | 31,758.42 | - |
| Streetscape Improvements | 142,075.90 | 8,213.30 | 133,862.60 |
| Parkhill Improvements | 55,806.00 | 22,788.04 | 33,017.96 |
| Transport to Learn Steam | 4,459.20 | 4,459.20 | - |
| FSU Downtown Coordinator | 1,829.45 | 1,829.45 | - |
| CDBG Administration | 128.47 | 128.47 | - |
| Fitchburg Farmers Market | 1,879.26 | 1,879.26 | - |
| Sheltering Homeless | 774.16 | 774.16 | - |
| Parks / Playground Improvement | 228,408.72 | - | 228,408.72 |
| NewVue Small Business Technical Assistance | 773.94 | 773.94 | - |
| CDBG Business Loan Pool | 21,808.68 | 21,808.68 | - |
| Sign & Façade | 48,796.00 | 47,044.78 | 1,751.22 |
| <u>2024</u> | | | |
| Abolitionist Park Phase III | 5,000.00 | - | 5,000.00 |
| Mayor's Energy Fund | 4,795.16 | - | 4,795.16 |
| Restoration Recovery | 4,699.32 | 3,369.72 | 1,329.60 |
| Crocker Field/Broad St Entrance | 7,000.00 | - | 7,000.00 |
| Abolitionist Park Streetscape | 65,000.00 | 21,009.09 | 43,990.91 |
| YMCA Spartacus Program | 11,028.87 | 9,926.12 | 1,102.75 |
| Twin City Rail Trail Connector | 65,000.00 | 23,750.00 | 41,250.00 |
| Transport to Learn Steam | 14,385.48 | 5,754.19 | 8,631.29 |
| FSU Downtown Coordinator | 35,000.00 | 21,547.86 | 13,452.14 |
| Board of Health Code Enforcement | 96,000.00 | 95,998.95 | 1.05 |
| Drug Enforcement & Patrol | 61,378.05 | 55,971.98 | 5,406.07 |
| CDBG Administration | 183,367.00 | 173,769.96 | 9,597.04 |
| Demolition | 58,326.29 | - | 58,326.29 |
| Growing Places Farmers Market | 7,192.74 | 7,192.74 | - |
| Fitchburg Public Market | 50,000.00 | 49,643.63 | 356.37 |
| North Star Homeless Shelter | 9,590.32 | 9,590.32 | - |
| Street Homeless Outreach | 14,385.48 | 14,372.66 | 12.82 |
| Community Legal Aid Homeless | 10,069.84 | 10,069.00 | 0.84 |
| Habitat for Humanity Home Repair | 20,000.00 | 20,000.00 | - |
| Parks / Playground Improvement | 152,000.00 | 51,594.43 | 100,405.57 |
| NewVue Small Business Technical Assistance | 25,000.00 | 19,652.57 | 5,347.43 |
| Sign & Façade | 40,000.00 | 3,801.99 | 36,198.01 |
| Fitchburg Cultural Alliance Main St Studios | 10,000.00 | 8,839.30 | 1,160.70 |
| Total CDBG (Community Development Block Grant) | \$ 2,326,449.80 | \$ 1,037,435.72 | \$ 1,289,014.08 |

**CITY OF FITCHBURG
CAPITAL PROJECTS - LIFE TO DATE
JUNE 30, 2024**

| | <u>TOTAL PROJECT BUDGET</u> | <u>TOTAL EXPENDED</u> | <u>UNEXPENDED BALANCES</u> |
|--|-------------------------------------|------------------------------------|-------------------------------------|
| Municipal Purposes: | | | |
| Fire Vehicle Replacement | \$ 1,400,000.00 | \$ - | \$ 1,400,000.00 |
| New Crocker School Construction | 76,650,000.00 | 37,237,368.24 | 39,412,631.76 |
| Longsjo School Window Replacement | 6,300,000.00 | 4,332,794.72 | 1,967,205.28 |
| Longsjo School Boiler Replacement | 2,249,149.00 | 99,625.50 | 2,149,523.50 |
| Library Renovation (also see ARPA Fund, p.5) | 28,000,414.99 | 1,607,215.60 | 26,393,199.39 |
| Subtotal | <u>\$ 114,599,563.99</u> | <u>\$ 43,277,004.06</u> | <u>\$ 71,322,559.93</u> |
| Airport Master Plan | \$ 333,333.00 | \$ 330,516.18 | \$ 2,816.82 |
| Airport Hangar Roof Grant | 114,400.00 | 114,032.00 | 368.00 |
| Airport Rescue Grant | 59,000.00 | 46,953.00 | 12,047.00 |
| Runway Easements , Obstruction Removal, & Design | 1,216,635.00 | 1,122,471.63 | 94,163.37 |
| FAA Assessment | 267,447.75 | 194,991.15 | 72,456.60 |
| Runway Grooving | 821,730.00 | - | 821,730.00 |
| Subtotal - Airport | <u>\$ 2,812,545.75</u> | <u>\$ 1,808,963.96</u> | <u>\$ 1,003,581.79</u> |
| Subtotal - Municipal Purposes | <u>\$ 117,412,109.74</u> | <u>\$ 45,085,968.02</u> | <u>\$ 72,326,141.72</u> |
| Water Enterprise: | | | |
| Water Meter Replacement | \$ 4,200,000.00 | \$ 4,071,149.45 | \$ 128,850.55 |
| SCADA & Falulah Main Project | 4,500,000.00 | 4,201,250.77 | 298,749.23 |
| Oak Hill Water Storage Tank | 3,300,000.00 | 3,224,687.43 | 75,312.57 |
| Kerlinger Property Grant | 140,370.00 | - | 140,370.00 |
| Lead Pipe Inventory | 140,000.00 | 118,480.52 | 21,519.48 |
| Bond Premiums Reserved | 86,275.71 | 24,136.00 | 62,139.71 |
| Subtotal - Water Enterprise | <u>\$ 12,366,645.71</u> | <u>\$ 11,639,704.17</u> | <u>\$ 726,941.54</u> |
| Wastewater Treatment Enterprise: | | | |
| Beech-Hazel Combined Sewer Separation 2016 | \$ 4,000,000.00 | \$ 3,891,101.00 | \$ 108,899.00 |
| CSO 039, 048, Clarendon Street | 8,200,000.00 | 6,918,467.81 | 1,281,532.19 |
| Main Street CSO Separation | 4,000,000.00 | 2,949,141.70 | 1,050,858.30 |
| CSO 010,032,045,083 Separation | 36,000,000.00 | 4,798,553.26 | 31,201,446.74 |
| CSO 032,045,083 Ph II | 39,500,000.00 | 105.00 | 39,499,895.00 |
| CSO Notification Plan | 189,348.02 | 187,387.10 | 1,960.92 |
| Bond Premiums Reserved | 20,621.77 | 17,786.00 | 2,835.77 |
| Subtotal - Wastewater Treatment Enterprise | <u>\$ 91,909,969.79</u> | <u>\$ 18,762,541.87</u> | <u>\$ 73,147,427.92</u> |
| Total Capital Projects | <u><u>\$ 221,688,725.24</u></u> | <u><u>\$ 75,488,214.06</u></u> | <u><u>\$ 146,200,511.18</u></u> |

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2024**

| | OUTSTANDING BALANCE |
|---|--------------------------------|
| Municipal Purpose Loans: | |
| City Hall Renovation 2020 | \$ 10,830,000.00 |
| City Hall Renovation 2021 | 5,840,000.00 |
| Parking Garage Renovations | 375,000.00 |
| Crocker Elementary School | 8,635,000.00 |
| Library Renovation | 5,180,000.00 |
| Airport Administration Building | 250,000.00 |
| Airport Runway | 270,000.00 |
| | <hr/> |
| Subtotal Municipal Purpose Loans | \$ 31,380,000.00 |
| Water Enterprise Fund Loans: | |
| Water Filtration Project: DW00-10A (MWPAT) | \$ 390,000.00 |
| Water Filtration Project: DW01-16 (MWPAT) | 935,057.00 |
| Water Main Replacement 2013 | 765,000.00 |
| Water Main Replacement 2019 | 1,695,000.00 |
| Water Meter Replacement 2020 | 1,670,000.00 |
| Water Meter Replacement 2021 | 355,000.00 |
| Water SCADA I | 165,000.00 |
| Water SCADA II | 2,070,000.00 |
| Water Falulah Transmission Water Main | 1,480,000.00 |
| Oak Hill Water Tank | 1,986,600.00 |
| | <hr/> |
| Subtotal Water Enterprise Fund Loans | \$ 11,511,657.00 |
| Wastewater Treatment Fund Loans: | |
| Sewer Separation: CW03-12 (MWPAT) | \$ 45,000.00 |
| Sewer Separation: CW03-12A (MWPAT) | 743,033.00 |
| Sewer Separation: CW03-12B (MWPAT) | 287,818.54 |
| Sewer Capital Improvements: CW08-03 (MWPAT) | 2,115,811.00 |
| Sewer Capital Improvements: CW08-03A (MWPAT) | 386,769.86 |
| Sewer Separation: CW03-12C (MWPAT) | 128,787.00 |
| Various Sewer Projects: CWP-12-01 (MCWT) | 3,360,162.00 |
| Various Sewer Projects: CWP-12-02 (MCWT) | 4,304,853.00 |
| Wastewater Plant and Sewer Upgrades | 700,000.00 |
| Combined Sewer Separation & WWTF Improvements | 855,000.00 |
| Various Sewer Projects: CWP-13-01 (MCWT) | 8,606,399.00 |
| Sewer Separation: CWP-12-01A (MCWT) | 469,414.00 |
| Wastewater Treatment Improvements | 1,310,000.00 |
| Sewer System Improvements | 230,000.00 |
| Various Sewer Projects | 300,000.00 |
| Combined Sewer Separation | 40,000.00 |
| Various Sewer Projects: CWP-13-01A (MCWT) | 847,302.39 |
| Various Sewer Projects: CWP-16-05 (MCWT) | 1,516,661.02 |
| Various Sewer Projects: CWP-16-10 (MCWT) | 7,112,582.00 |
| Sewer System Improvements | 635,000.00 |
| East Wastewater Facility Project | 140,000.00 |
| Sewer Capital Improvements: CW16-10A (MCWT) | 9,339,815.00 |
| Beech & Hazel Street Project 2021 | 75,000.00 |
| Sewer Capital Improvements: CW16-10B (MCWT) | 1,481,323.00 |
| Various Sewer Projects: CWP-20-03 (MCWT) | 6,482,776.00 |
| Various Sewer Projects: CWP-20-03-A (MCWT) | 1,011,528.00 |
| Sewer Separation | 80,000.00 |
| Combined Sewer Separation Main St Design | 2,705,000.00 |
| Sewer System Repair & Rehabilitation | 1,048,700.00 |
| | <hr/> |
| Subtotal Wastewater Treatment Fund Loans | \$ 56,358,734.81 |
| Total - All Funded Debt | <hr/> \$ 99,250,391.81 |

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2024**

AGENCY FUNDS

| | <u>BALANCE</u> |
|--|-----------------------------|
| Deputy Collector Fees | \$ 37,105.50 |
| Tailings | 324,079.05 |
| Non-City Grant | 10,000.00 |
| Purchasing Deposits | 39,429.00 |
| Police Drug Escrow | 62,092.54 |
| Police Evidence Escrow | 16,373.00 |
| Firearm Licensing Fees | 5,775.00 |
| DPW Performance Deposits | 195,987.83 |
| Compost Bin Deposits | 9,250.00 |
| Fitchburg High School Student Activity Account | 76,327.70 |
| Middle School Student Activity Account | 4,518.85 |
| Prepay Retirement Salary Escrow | (9,038.49) |
| Police Detail Salary Escrow | 45.60 |
| Fire Detail Salary Escrow | 264.17 |
| Life Insurance Escrow | 54,148.95 |
| Dental Insurance Escrow | 30,856.19 |
| Vision Insurance Escrow | 1,262.19 |
| Total Agency Funds | <u>\$ 858,477.08</u> |

TRUST FUNDS IN HANDS OF TREASURER

| | <u>NON-EXPENDABLE</u> | <u>EXPENDABLE</u> | <u>TOTAL</u> |
|--|-------------------------------|--------------------------------|--------------------------------|
| Stabilization Fund | \$ - | \$ 9,916,786.70 | \$ 9,916,786.70 |
| Health Trust Fund | - | 3,786,268.29 | 3,786,268.29 |
| Other Post Employment Benefits | - | 3,225,724.20 | 3,225,724.20 |
| <i>Welfare Funds:</i> | | | |
| Ellen E. Armes | 500.00 | 691.63 | 1,191.63 |
| David M. Dillon | 25,000.00 | 13,700.22 | 38,700.22 |
| Addie S. Fischer | 2,000.00 | 20,264.35 | 22,264.35 |
| Jonas Marshall | 600.00 | 10,492.46 | 11,092.46 |
| Edward G. Pool | 10,560.00 | 208,544.63 | 219,104.63 |
| Boutelle Robinson | 1,000.00 | 19,311.16 | 20,311.16 |
| Nathan Whitcomb | 13,861.00 | 225,853.68 | 239,714.68 |
| <i>School Funds:</i> | | | |
| Herve Brisson French Language Development | 52,890.21 | 35,902.31 | 88,792.52 |
| Henry E. Cowdrey | 371,954.67 | 242,915.96 | 614,870.63 |
| Alvah Crocker | 41,834.90 | 17,986.64 | 59,821.54 |
| Crocker Building | - | 1,734.19 | 1,734.19 |
| FHS Class of 1869 (Marion Woodward) | 500.00 | 1,786.78 | 2,286.78 |
| Goodrich Street School | 1,000.00 | 7,699.59 | 8,699.59 |
| George F. Hoffman | 1,500.00 | 876.19 | 2,376.19 |
| A. Eugene Nolen | 1,000.00 | 22,243.43 | 23,243.43 |
| George E. Putnam (Marion Putnam) | 2,000.00 | 26,889.87 | 28,889.87 |
| Seraph Smith Richardson (Ella E. Luke) | 8,900.00 | 2,444.70 | 11,344.70 |
| Clara L. Tenney | 45,464.98 | 52,137.54 | 97,602.52 |
| <i>Library Funds:</i> | | | |
| Walter Heywood (Rosa H. Brown) | 5,000.00 | 2,903.66 | 7,903.66 |
| Lora M. Lemere | 5,204.71 | 2,840.98 | 8,045.69 |
| <i>Cemetery Funds:</i> | | | |
| Rosa H. Brown | 500.00 | 3,788.34 | 4,288.34 |
| Mausoleum | 4,800.00 | 1,873.52 | 6,673.52 |
| Perpetual Care | 1,553,245.98 | 128,169.16 | 1,681,415.14 |
| <i>Miscellaneous Funds:</i> | | | |
| Henry F. Coggs | 14,500.00 | 51,328.90 | 65,828.90 |
| Conservation Commission | 500.00 | 6,215.67 | 6,715.67 |
| George R. Wallace Creative Citizen Award | 50,000.00 | 60,271.31 | 110,271.31 |
| Anna A. Kujanpaa - Health | 18,931.16 | 6,613.06 | 25,544.22 |
| Total Trust Funds in Hands of Treasurer | <u>\$ 2,233,247.61</u> | <u>\$ 18,104,259.12</u> | <u>\$ 20,337,506.73</u> |

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2024**

| | <u>NON EXPENDABLE</u> | <u>EXPENDABLE</u> | <u>TOTAL</u> |
|--|-----------------------|---------------------|---------------------|
| Aittola | \$ 10,000.00 | \$ 2,147.76 | \$ 12,147.76 |
| Aubuchon, Camille | 10,100.00 | 878.75 | 10,978.75 |
| Boudreau Memorial | 1,403.51 | 133.04 | 1,536.55 |
| Cain | 1,900.00 | 722.83 | 2,622.83 |
| Casassa | 2,200.00 | 322.31 | 2,522.31 |
| Henry | 7,000.00 | 653.75 | 7,653.75 |
| Hoffman | 300.00 | 149.94 | 449.94 |
| Irish American | 5,330.00 | 636.37 | 5,966.37 |
| Kabatchnik | 10,000.00 | 2,223.19 | 12,223.19 |
| Lemay, J. Harold | 1,100.00 | 424.53 | 1,524.53 |
| Lemay, Paul | 1,053.00 | 185.40 | 1,238.40 |
| Peirce | 54,000.00 | 88,773.12 | 142,773.12 |
| Rice Memorial Concert | 4,200.00 | 842.26 | 5,042.26 |
| Rosenbaum | 7,200.00 | (14.16) | 7,185.84 |
| Salny | 3,200.00 | 535.34 | 3,735.34 |
| Simonds | 8,800.00 | 735.61 | 9,535.61 |
| Sipila | 10,000.00 | 2,233.95 | 12,233.95 |
| Smith | 15,100.00 | 4,318.98 | 19,418.98 |
| Solander | 500.00 | 7,215.28 | 7,715.28 |
| Vickery Principal | 10,000.00 | 57,463.91 | 67,463.91 |
| Vose | 1,000.00 | 438.81 | 1,438.81 |
| Wallace, A.G. Memorial | 5,460.00 | 1,340.80 | 6,800.80 |
| Wallace, A.G. Anniversary | 1,000.00 | 291.26 | 1,291.26 |
| Wallace, Herbert I. | 5,000.00 | 989.19 | 5,989.19 |
| West | 7,300.00 | 3,714.58 | 11,014.58 |
| Willis | 24,000.00 | 4,415.09 | 28,415.09 |
| Unrestricted Funds | 39,445.29 | 452,642.43 | 492,087.72 |
| A&G Wallace Principal | - | 1,567,335.02 | 1,567,335.02 |
| Total Trust Funds in Hands of Library Trustees | \$ 246,591.80 | \$ 2,201,749.34 | \$ 2,448,341.14 |