



# City of Brockton FY2024 Budget



Last updated 08/25/23



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# FOREWORD

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# GFOA DISTINGUISHED BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Brockton  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

CERTIFICATE OF RECOGNITION



The Government Finance Officers Association  
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION  
to

Finance Department  
City of Brockton, Massachusetts



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental to their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

*Christopher P. Morrell*

Date: November 10, 2022

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# READERS GUIDE

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# READER'S GUIDE

The purpose of this document is to communicate the City's Fiscal Year (FY) 2024 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Message should assist the reader with understanding the major aspects of the budget.

## Document Organization

This budget document describes how the City attempts to identify the community's needs for public services and the strategies by which it tries to meet those needs. The document is organized so that the readers can obtain essential information in a quick, accessible, and digestible format. For those who wish to inquire in greater depth, greater detail has been provided.

Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how those dollars are used by each fund. Additionally, information is provided showing the level of fund balance maintained and the annual impact of the budget to those balances.

The Expenditures section contains information about the various funds at the department level, including the budget appropriation for all City departments.

The City Departments section should help you identify by department the following:

- Mission statements
- Goals and objectives
- Performance Measures
- Accomplishments
- Funded positions
- Fiscal plan

## How to Read Financial Data

Most data within this document is presented in fiscal year terms. The City operates on a fiscal year that runs July 1 through June 30. Therefore, FY2024 is the period from July 1, 2023 through June 30, 2024. All information presented includes: FY2021 and FY2022 actual revenues; FY2023 estimated revenues and FY2024 projected revenues; FY2022 actual expenditures; FY2023 adopted budget; and FY2024 proposed expenditures.

Anyone interested in obtaining additional information concerning the City's budget is encouraged to contact the Finance Office at (508) 580-7165 or visit the City's website at [www.brockton.ma.us](http://www.brockton.ma.us). Under the Finance Office's webpage contains a PDF version of the budget book in addition to an interactive webpage for the public to view all finances contained within this document.



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# INTRODUCTION

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# MAYOR'S MESSAGE



**ROBERT F. SULLIVAN, ESQ.**  
*Mayor*

## *City of Brockton* *Office of the Mayor*

May 30, 2023

Members of the City Council City of Brockton  
City Hall  
45 School Street  
Brockton, MA 02301

Dear Council President and Members of the City Council:

Brockton is in the midst of an unprecedented renaissance that includes historic new infrastructure projects, hundreds of new housing units downtown and across the city, new shops, restaurants and businesses, and an influx of new residents.

From the \$5 million renovation of the Cosgrove Pool, which is being funded with federal dollars, to a more than \$1 million upgrade to the Brockton High School's Nelson Auditorium, to the \$98 million new public safety building on Warren Avenue, which the city is constructing without raising taxes, we have made our priorities clear.

We are committed to improving infrastructure and providing top quality amenities for our residents, business owners, visitors and employees. Our "City of Champions" is forging a brighter future.

To continue this renaissance and build upon the momentum we have created over the past year, we must remain committed to smart financing, strategic allocation of resources, and appropriate administration of funds to ensure our City operates at the highest level possible while improving our financial stability.

Therefore, in accordance with the General Laws of the Commonwealth of Massachusetts, Chapter 44, Section 32, I hereby recommend that the City Council adopt the FY24 budget for the City as recommended in the attached budget order. I have recommended total appropriations in the amount of \*\$550,347,222. This total reflects an increase of \$36,884,930 over last year's budget.

However, even with these beneficial increases, our revenue forecasting and spending remains conservative. While we are moving forward on several important initiatives as a result of the increased appropriations, we are doing so in a prudent and professional fiscal manner.

This budget remains responsible and sustainable and continues to invest in our collective future. After a challenging recovery from the pandemic, the City's economic outlook is promising. Real estate values are at all-time highs. Abandoned buildings are being renovated every day as hundreds of new units of housing are under construction across the City and we have seen many new businesses locate to Brockton. As we celebrate these positive economic developments, we prioritize assistance for our hard-working residents, elderly, veterans and our most vulnerable residents, while making sure we allocate responsible savings to our reserves and stabilization funds.

*"City of Champions"*

CITY HALL: 45 SCHOOL STREET BROCKTON MA 02301



The ensuing pages outline in greater detail a three-year analysis of both revenue and expenditures that will provide a comprehensive overview of the changes in service levels, fees, and taxes.

Here are some highlights of this budget proposal. This budget:

- Maintains my commitment to fully and fairly funding public education in Brockton;
- Sustains my firm commitment to public safety. This budget continues the cadet program that will commit significant resources to providing young women and men in Brockton the opportunity to become introduced to law enforcement at an early age and begin their career path with support, experience, and mentorship;
- Dedicates the savings from our pension obligation bond to paying the debt service for the new \$98 million public safety building; and
- Provides more than \$5 million in administrative reimbursements from our enterprise funds.

This budget reflects ongoing reviews of the goals and objectives of all City Departments. I have tasked every department with developing a three-year analysis of performance-based outcomes that reflect their objectives and those priorities are reflected herein. These metrics will continue our commitment to a transparent process as we fund both critical services to the public and important community-based programs.

As we look ahead to the next fiscal year, we have set several priorities, including:

- Continuing to build an inclusive and welcoming environment for all residents, business owners, and visitors;
- Promoting Brockton as a growing and desirable city to live, work and visit;
- Fostering an environment where constituent services and professionalism are the core focus,
- Creating an environment where citizens desire to engage in their City government;
- Maintaining a commitment to the revitalization of the City through investment in infrastructure and economic development; and
- Building partnerships with stakeholders throughout the business community and higher education institutions.

This year we worked in consultation with our Information Technology Center (ITC) to track performance metrics through a dashboard that is available for public viewing. The performance dashboard can be found at: <https://brockton.ma.us/city-departments/finance/department-performance/>

The City is continuing to develop its long-range financial plan that will include approximately ten years of financial data to provide an extensive and comprehensive perspective of the City's finances as we continue to plan for our future.

I remain grateful and humbled to be your Mayor and I look forward to reviewing this City budget with you. Our budget has received the Government Finance Officers Association (GFOA) distinguished budget award for each year that I have served as Mayor and I have no doubt that our team will be able to achieve this distinguished and highly sought-after award once again this year. I thank for your partnership, your collaborative efforts, your financial stewardship, your shared vision and commitment to dedicated public service for our City of Brockton. Thank you.

Sincerely,



Robert F. Sullivan, Esq. Mayor  
City of Brockton

**\*Figures represent the adopted FY24 budget on June 15, 2023.**



# STRATEGIC GOALS

## City of Brockton's Mission Statement

The City of Brockton is a welcoming and diverse city with a culturally-vibrant community. The City is committed to efficiency in all areas of its operations and being a leader in effective management among communities across the Commonwealth of Massachusetts. The City will strive to accomplish the outlined goals and build a healthy city for all Brocktonians by maintaining the core values of diversity and inclusion; responsiveness; and progress.

## City of Brockton's Objectives to achieve the Mission Statement

### (1) Diversity & Inclusion

- (a) The City will continue to build a community that is welcoming for all of its residents, business owners, and visitors.
- (b) The City values and is dedicated to respecting differences, equitable practices, and inclusion in order to create an environment where the community feels welcome and where every citizen has equal access to City services.
- (c) The City commits to engaging in ongoing conversations around social justice that promote inclusion, respect, fairness, and seeks to be an example of acceptance and accountability regarding equity in City Hall.

### (2) Responsiveness

- (a) The City will foster an environment where constituent services and professionalism are the focus.
- (b) The City will create an environment where citizens feel welcome to engage and participate in order to express their concerns, ideas, and aspirations.
- (c) The City will create policies that prioritize responsiveness to both City employees' and citizens' thoughts about the conditions of their community and government.

### (3) Progress

- (a) The City commits to continuing the revitalization of its downtown, in addition to the development of other areas throughout the City. The focus on economic improvements will allow Brocktonians an opportunity for job security, business expansion, business ownership, and an enhanced quality of life.
- (b) The City strives to deliver reliable technology infrastructure by providing strategic direction on technology decisions, leading initiatives and innovations, and implementing new software platforms that will improve efficiencies throughout the City.
- (c) The City is committed to building partnerships with the business community, educational organizations, and the healthcare industry. These continued partnerships will work on initiatives that support job growth for all Brocktonians.

# CHIEF FINANCIAL OFFICER OVERVIEW



ROBERT F. SULLIVAN

*Mayor*

## *City of Brockton* *Finance Department*

TROY B.G. CLARKSON  
*Chief Financial Officer*

*trclarkson@cityofbrockton.com*  
(508) 588-5800 / 1465

May 30, 2023

Honorable Robert F. Sullivan, Mayor  
Honorable Members of the City Council  
City of Brockton  
45 School Street  
Brockton, MA 02301

Mr. Mayor and Councilors:

In accordance with Section 5 of Chapter 324 of the Acts of 1990, I hereby certify that it is my professional opinion, after an evaluation of all pertinent financial information reasonably available, that the financial resources and revenues of the City of Brockton are adequate to support the adoption of the Mayor's proposed budget for Fiscal Year (FY) 2024.

A budget is the most important policy document of a community. It tells a story about what is important to its leaders, and this budget tells that story. As the Mayor noted in his message, this budget upholds the commitment to public education, public safety, and public works, while also making a commitment to establishing a new Office of Immigration Services (OIS), adding two grant writers to maximize our ability to seek funding from other sources, and funding an expanded Department of Inspectional Services to address needs throughout the city.

Last year, for the third year in a row, Brockton received the Distinguished Budget Award from the Government Finance Officers Association (GFOA). The award, proudly displayed as part of this budget document, represents an achievement of which we can all be proud and a continued commitment to transparency and good government.

The FY24 budget mirrors that commitment to transparency, and also continues down the path of a responsible, sustainable, and conservative approach to both projecting revenues and recommending spending. This budget continues to meet the City's financial policies and is balanced. We continue to estimate revenues conservatively to ensure the robust generation of free cash and to remain on a very positive financial path. As noted in the revenue section, this budget reflects positive trends in local receipts, including increases in excise tax revenue, building permit activity, and meals tax.

For this budget, we estimate \$493,888,038 in total revenue compared to \$461,581,245 in FY23. The large increase is once again due primarily to additional increases proposed by the Legislature in Chapter 70 education aid. Although the increase in state aid has resulted in an additional increase in school spending, a significant portion of the increase in state aid will be dedicated to an increase in charter school sending tuition, which also increased dramatically as an additional expense to the city.

*"City of Champions"*

45 SCHOOL STREET, BROCKTON, MA 02301



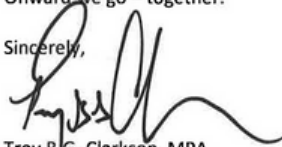
This will be the second year of the new Parking Authority and Stormwater Enterprise funds, and each of those funds is contributing an administrative reimbursement to the general fund to assist in overall municipal expenses.

Once again, this budget does not propose to use any of the funds from the American Rescue Plan (ARPA) for funding operations, as the Mayor and I continue to believe that the best use of those funds is through a focus on our infrastructure and capital needs. Our historic investment in our city's infrastructure continues, and the ARPA funds from both the federal government and Plymouth County will assist those investments.

Once again, the production of this budget has been a team effort. In addition to the senior leadership team of the Mayor, Superintendent and School CFO, we have had a team of tireless and dedicated public servants working countless hours to balance this budget and present this updated, transparent, and informative format to you. We also enjoyed extraordinary cooperation from city departments. Our team of Budget Director Tiffani Ciasullo, former Financial Analyst Sarah Butler, Financial Analysts Evan LaCasse, Elvira Lopes and Paul Umano, Administrative Assistant Sue Thompson, Chief of Staff Sydne Marrow, and our consultant Art Ceurvels, have once again come together to produce a budget that is GFOA award-worthy. I am grateful for their commitment and ask you to join me in thanking them for their commitment to excellence in the City of Champions.

Onward we go – together.

Sincerely,



Troy B.G. Clarkson, MPA  
Chief Financial Officer

# CITY OF BROCKTON LONG-RANGE FINANCIAL PLAN

The City of Brockton's Long-Range Financial Plan is designed to help the City make informed budgetary and operational decisions by anticipating future revenues and expenditures. The forecasting model presented continues to represent a conservative approach that will provide consistent and appropriate levels of service to our residents. Assumptions presented under the model reflect known conditions in both revenues, based on historical actuals in local receipts, state aid, and available funds, and expenditures relative to the same. Enterprise fund assumptions for both revenues and expenditures also represent historical actuals with conservative estimates in user charges and expenses. The presented plan also provides six-year estimates for Capital Improvement Projects and historical data for our overall debt service. Projections provide estimates for two fiscal years (FY2024-FY2025) to control for intervening variables that impact the accuracy of revenue projections the further the forecasting year. The Department of Revenue recommends a model that does not represent more than five-years of projected data. To remain conservative in our approach, we choose to focus on two projected fiscal years. As a result, the model presented represents a balanced budget, reflects the City's written financial policies, and will serve as a tool to achieving the strategic goals outlined by the Mayor on diversity and inclusion; responsiveness in government; and progress.

## **Methodology- Revenue**

### *Tax Levy*

Forecasting assumptions were developed in consultation with City Assessor to determine new growth estimates from residential, commercial, industrial, and personal property taxes. The tax levy formula assumes that real and personal property taxes will increase by 2.5% annually in addition to new growth.

### *State Aid*

Projections for State Aid were developed by analyzing thirteen years of estimated receipts and charges from FY2010-FY2023 and determining the average annual percentage change. Averages ranged from 2-5% depending on the historical data for that category. The year-to-year percentage change for estimated receipts was 2% for FY24-FY25 respectively; and 4% for estimated charges from FY24-FY25.

### *Local Receipts*

Similar methodology was used for determining estimates for local receipts, by examining historical prior year actuals. Analysis of the last five years of actuals provides for conservative increases in revenue for motor vehicle excise, marijuana fees, departmental charges and fees; and other departmental revenue. Local receipts that did not see appreciable increases in collection, projections remained constant for FY24-FY25.

### *Available Funds*

With the institution of the Parking Authority as an enterprise fund, projections remain the same for FY24-FY25.

### *Water, Sewer, Refuse, Parks and Recreation, Stormwater, and Parking Authority*

Sewer/Water- Analysis of five years of user charge actuals provides a slight increase in revenue projection, but remains relatively conservative.

Refuse/Parks and Recreation- Similar analysis provides user charges to remain the same as FY23 from FY24-FY25.

Stormwater- The institution of the Stormwater Enterprise is expected to provide additional revenue to the City of Brockton with conservative estimates.

Parking Authority- Finally, after examining historical actuals for the Parking Authority Meters, Garage, and Authority Enforcement, we anticipate projection to remain relatively the same, but with slight increases in meter and garage revenue.



## Methodology- Expenditures

Projections as it relates to Personal Services assumes increases based on the current union contracts including all of the Enterprise Funds. General fund and enterprise expenses for each program project a slight increase in spending between 2-3%. These increases are based on historical actuals and supporting revenues.

Municipality of Summary of Projected Revenues and Expenditures					
	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Projected	FY2025 Projected
<b>General Fund</b>					
<b>Revenues</b>					
Property Tax Levy	155,093,482	160,629,125	166,144,853	172,770,376	179,541,857
State Aid Cherry Sheet	217,208,746	240,652,952	255,936,167	274,755,077	280,379,594
Estimated Local & Offset Receipts	16,256,200	17,926,200	18,281,200	24,797,200	24,899,200
Available Funds/Other Financing Sources	18,000,602	16,647,023	15,657,000	21,565,382	23,565,385
<b>Total General Fund Revenues</b>	<b>406,559,030</b>	<b>435,855,300</b>	<b>456,019,220</b>	<b>493,888,035</b>	<b>508,386,036</b>
<b>Expenditures</b>					
General Government	17,484,183	16,965,273	22,306,999	28,129,853	28,263,947
Public Safety	53,686,914	59,340,189	64,002,630	68,797,847	69,010,307
Education	181,434,906	212,710,423	222,872,608	235,911,555	238,270,670
Public Works	7,792,273	6,792,106	8,397,788	8,755,379	8,211,327
Health & Human Services	2,454,547	2,644,923	3,197,040	3,773,870	3,505,160
Culture & Recreation	2,296,754	2,610,418	2,808,882	3,426,615	2,926,422
Debt Service	16,054,975	21,337,875	21,742,270	20,591,579	22,416,497
Employee Benefits	81,070,500	62,543,097	73,057,441	81,354,051	81,811,495
State Assessments	23,940,050	26,693,204	30,308,430	33,978,473	35,304,346
Other Amounts Raised	1,616,941	1,674,406	1,734,579	579,914	596,589
Offset for Enterprise Indirect Costs	4,557,732	4,557,732	4,857,731	4,587,441	4,587,441
<b>Total General Fund Expenditures</b>	<b>392,389,775</b>	<b>417,869,646</b>	<b>455,286,398</b>	<b>489,886,577</b>	<b>494,904,200</b>
<b>Enterprise Funds</b>					
Enterprise Funds: Revenues	58,497,093	54,560,890	55,564,348	61,668,915	62,583,915
Enterprise Funds: Expenditures	55,317,404	52,070,393	52,096,240	60,562,847	63,029,064
<b>GRAND TOTAL - All Funds</b>					
General Fund	406,559,030	435,855,300	456,019,220	493,888,035	508,386,036
Enterprise	58,497,093	54,560,890	55,564,348	61,668,915	62,583,915
<b>REVENUES Grand Total</b>	<b>465,056,123</b>	<b>490,416,190</b>	<b>511,583,568</b>	<b>555,556,950</b>	<b>570,969,951</b>
General Fund	392,389,775	417,869,646	455,286,398	489,886,577	494,904,200
Enterprise	55,317,404	52,070,393	52,096,240	60,562,847	63,029,064
<b>EXPENDITURES Grand Total</b>	<b>447,707,179</b>	<b>469,940,039</b>	<b>507,382,638</b>	<b>550,449,424</b>	<b>557,933,264</b>



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# **FINANCIAL POLICIES**

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## **FINANCIAL POLICIES SUMMARY**

The City of Brockton, led by the Mayor's Office, has engaged The Collins Center at the University of Massachusetts Boston to draft a set of comprehensive financial policies to guide the City toward continued fiscal stability and sustainability.

The topics of those policies include:

- A. General Budget Policies.
- B. Enterprise Fund Policies.
- C. Reserve Funds and Free Cash Policies.
- D. Capital Improvement Planning and Financing.
- E. Grants Management Policies.
- F. Policies Related to the Establishment of Fees.
- G. Use of One-Time Revenue.
- H. Unfunded Liabilities.
- I. Risk Management and Fraud Prevention.
- J. Internal Control, Auditing, and Financial Reporting.
- K. Procurement and Purchasing Policies.
- L. Treasurer Investment Policies.
- M. Economic Development Financing Policies.



# COMPREHENSIVE FINANCIAL POLICIES

## Comprehensive Financial Management Policies for the City of Brockton

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## **INTRODUCTION**

**The financial policies outlined in this document shall guide the City to ensure its financial health, provide the public with confidence that City officials respect their responsibility for fiscal stewardship, and demonstrate to bond rating agencies that the City has prepared for its future.**

This document is intended to establish a set of financial management policies and not the procedures that identify the specific methods and actions necessary to carry out these policies. Policies are the terms and conditions which guide and direct the City in making financial management decisions. They are not hard and fast rules so that they may recognize extraordinary situations. Financial management policies are made to support strategies. In many instances, administrative procedures are or will be developed as tools to implement these policies.

### **Objectives:**

*The objectives of the Financial Management Policies are as follows:*

- 1. To guide the Mayor, City Council, and management staff in evaluating and implementing decisions that have significant impact on the City and support the City's Mission and Values of Diversity & Inclusion, Responsiveness, and Progress.*
- 2. To set forth planning and operating principles which require that the cost of government be clearly identified, and that financial risk be minimized.*
- 3. To employ balanced and fair fee and user revenue policies that provide funding for required and needed programs and projects.*
- 4. To regularly evaluate the City's financial capacity to meet present and future needs.*
- 5. To promote credible and sound financial management by providing accurate and timely information on the City's financial condition.*
- 6. To ensure that current and future capital needs are addressed in a comprehensive and financially- sound manner.*
- 7. To provide financial resources sufficient to meet the City's obligations on all municipal debt and other long-term obligations.*
- 8. To maintain internal controls that ensure the legal use of financial resources.*
- 9. To promote cooperation and coordination with other governments and the private sector in the financing and delivery of services.*

## A. GENERAL BUDGET POLICIES

### 1. Balanced Budget

#### **Background:**

All Massachusetts municipalities are required by state law to prepare balanced annual budgets. The Government Finance Officers Association (GFOA) notes a true structurally balanced budget is one that supports financial sustainability for multiple years into the future.

#### **Policy:**

The City shall adopt balanced budgets. Expenditures shall be realistically budgeted and estimated revenues shall be conservatively budgeted to allow for unanticipated events. The Mayor shall present said estimates and assumptions behind expenditure and revenue estimates along with the balanced budget.

The City shall strive to use only recurring revenues and not one-time revenues to balance its budget. The City will not use budgetary procedures that balance the budget at the expense of future years, such as postponing or deferring payment of expenses already incurred or accruing future year revenues.

The City shall maintain reserves for emergencies and shall maintain sufficient liquidity to pay bills on time without revenue anticipation borrowing.

#### **References:**

*M.G.L. c.44, §31 Liabilities in Excess of Appropriations*

*Achieving a Structurally Balanced Budget, Government Finance Officers Association Best Practice, February 2012*

#### **Adopted by:**

#### **Date Adopted:**

### 2. Supplemental Annual Reserve Fund

#### **Background:**

A municipality cannot spend money in the absence of an appropriation. City Councils can transfer available funds at any regularly scheduled public meeting and in accordance with any individual ordinance.

#### **Policy:**

The City shall annually recommend an appropriation to an annual Reserve Account for the purpose of supporting any emergency and unforeseen issues that may occur during the current fiscal year.

Reserve account transfers should be used only for unexpected contingencies for which financial need can be justified. In addition, the need for the transfer shall be communicated to the City Council in a timely manner. The Chief Financial Officer shall review the annual Reserve Account appropriation amount at least every five years to determine whether an increase or decrease in appropriation should be recommended.

#### **References:**

*M.G.L. c.40, §5A Cities: Reserve Funds for Extraordinary Expenditures*

#### **Adopted by:**

#### **Date Adopted:**

### 3. Submission of Budget and Budget Message

#### **Background:**

Two important principles of public budgeting are clarity and publicity. The GFOA considers the preparation of the annual budget document of great importance in providing detailed financial information and explaining the key issues that face the community. It is also important to distribute this information to the staff, elected and appointed officials, and the public to give them a greater understanding of the operations, financing, and key issues confronting the community.

#### **Policy:**

The Mayor, with the assistance of the Chief Financial Officer (CFO), is responsible for the preparation of the annual operating budget and capital budget. Each year, the CFO shall prepare and distribute by early December a budget timeline calendar that identifies key dates and steps in the budget development process. The CFO shall submit a preliminary budget to the Mayor by March 1 and the Mayor shall submit the recommended budget to the City Council by mid-May. The submission timeline shall be in compliance with State law.

The Chief Financial Officer, with assistance from the Mayor's staff, shall work toward the development of a budget document that meets the standards of the Government Finance Officers Association

#### **References:**

*M.G.L. c.44, §32 Submission of City Budget to City Council*

*GFOA Annual Budget Awards Program*

#### **Adopted by:**

#### **Date Adopted:**



#### **4. Revenue and Expenditure Forecast**

##### **Background:**

A critical step in maintaining a sound financial plan is the preparation of a multi-year revenue/expenditure forecast. Long-term financial planning, including revenue and expenditure assumptions, is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality. The Massachusetts Division of Local Services (DLS) states that a financial forecast, or multi-year revenue and expenditure forecast, allows a municipality to evaluate the impact of various government decisions over time.

A forecast will provide decision-makers with an indication of the long-term fiscal impact of current policies and budget decisions and will allow the Mayor and staff to test various “what-if” scenarios and examine the fiscal impact on future budgets.

##### **Policy:**

Each year the Chief Financial Officer, in consultation with the Mayor and department heads, shall prepare and maintain a five-year Financial Forecast based on current service levels and current funding sources and including the six-year Capital Improvement Program.

The forecast shall be used as a budget tool to enable City officials to review operating needs, identify fiscal challenges and opportunities, and develop long-term budgeting policies as part of an overall strategic plan. The forecast shall be designed to provide an outlook on the implications of changes in revenues and expenditures and allow for analyzing multiple scenarios. The forecast will provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels and capital projects.

The Chief Financial Officer, in cooperation with the Mayor and other City departments, will review fiscal assumptions every year when the forecast is updated and will use information that is timely and accurate in preparation of the forecast. The preliminary forecast and the associated assumptions shall be made available to the Mayor no later than January 31, and the Mayor shall submit a final forecast to the City Council with the submission of the fiscal year budget.

##### **References:**

*Revenue and Expenditure Forecasting*, MA DOR Division of Local Services Best Practice.

*Brockton City Ordinance Article IV Division 4 Sec 300 Preparation and submission of capital budget*

*Financial Forecasting in the Budget Preparation Process*, Government Finance Officers Association Best Practice, February 2014.

##### **Adopted by:**

##### **Date Adopted:**

#### **5. Position Control/Vacancies**

##### **Background:**

A large segment of a City's budget is its personnel costs. Failure to accurately monitor the personnel budget can lead to errors in budgeting, over or under-staffing, incorrect grading, and other personnel costs.

##### **Policy:**

The Finance Department shall maintain a personnel system that accurately tracks authorized, filled, and unfilled positions as well as their funding source. Annual budgets shall be prepared that account for all the costs necessary to cover positions that the City intends to have during that budget period.

##### **References:**

*Effective Budgeting of Salaries and Wages*, Government Finance Officers Association Best Practice, 2010

##### **Adopted by:**

##### **Date Adopted:**

#### **6. Personnel Policies and Labor Contracts**

##### **Background:**

Personnel policies and labor contract provisions have a significant impact on the City's finances and should be referred to during forecasting and budgeting processes. The GFOA notes that a finance team should be involved in addressing the short- and long-term implications of any labor proposal under consideration. For definitions of terminology, please see the glossary in Appendix A.

##### **Policy:**

The HR Director will prepare and maintain documents that are publicly available including personnel policies, pay plans, classification plans, memorandums of agreement, collective bargaining agreements, and side letters.

Pay plans and pay rates shall be monitored by the Auditing Department to ensure compliance with labor contracts and personnel policies, and accuracy in forecasting and budgeting.

The Chief Financial Officer shall cost out any contract proposals and agreements to understand the short and long-term impact on City finances.

**References:**

*Role of the Finance Officer in Collective Bargaining*, Government Finance Officers Association Best Practice  
*Effective Budgeting of Salaries and Wages*, Government Finance Officers Association Best Practice, 2010  
*Brockton City Ordinance Chapter 2, Part III, Division 2: Employee Classification and Compensation Plan, Benefits, Etc.*  
*Chapter 324 section 5e of the Acts of 1990*

**Adopted by:**

**Date Adopted:**

## B. ENTERPRISE FUND POLICIES

**Background:** Enterprise Funds provide a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods and services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with revenues and expenditures of all other government activities. Enterprise accounting allows a community to demonstrate to the public the total cost of providing a service.

The City has three substantial enterprise funds: Water, Sewer, and Refuse.

### 1. Self Sufficiency

**Background:**

**Policy:**

The City shall strive to maintain the substantial enterprise fund operations to be self-sufficient without a General Fund subsidy unless there is a clear policy decision to the contrary. If necessary, the Chief Financial Officer will determine the amount of general fund subsidy to continue the enterprise programs by analyzing revenues and expenditures.

The Mayor may elect to recommend through the proposed operating budget a waiver of the Self Sufficiency policy to provide a subsidy or loan from the General Fund to an enterprise fund to meet other policy goals of the City.

**References:**

*MGL, Chap 44, Sec 53F1/2*

**Adopted by:**

**Date adopted:**

### 2. Rate Setting Authority

**Background:**

Rates and fees for Enterprise Funds may be annually adjusted to a level that provides for self-supporting enterprise operations, including direct and indirect costs and capital costs.

**Policy:**

At least every five years, the CFO shall cause a rate study for the City's substantial enterprise funds to be undertaken to ensure rates are appropriate. Changes in rates and/or the rate structure shall be carefully analyzed prior to recommendation and implementation to ascertain the short- and long-term impact on rate payers and the City budget

For water and sewer services, the Commissioner of Public Works and CFO shall work together to determine whether a rate adjustment is warranted and submit said proposal to the Mayor. The Mayor may submit the change to the City Council for consideration.

For refuse services, the Commissioner of Public Works has the authority to set appropriate rates and fees and, in accordance with City ordinances:

"Prior to March 1 of each year, the commissioner of department of public works and the chief financial officer shall communicate to the city council their opinions of the fee necessary to accomplish the objective of recovering the cost of the trash service."

**References:**

*Brockton City Ordinance, Part II, Chapter 23 Water, Sewer, and Sewage Disposal*

*Brockton City Ordinance, Part II, Chapter 8, Section 8-9 Trash disposal fee*

**Adopted by:**

**Date adopted:**

3. **Calculation of Indirect Costs**

**Background:**

With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. Indirect costs include other departmental expenditures to support the enterprise (such as accounting, revenue collection, technology services, administration), debt service if not budgeted as a direct cost, and overhead costs (such as pensions, health, property, and liability insurances).

**Policy:**

The CFO will maintain a system to calculate the indirect costs to the General Fund associated with the City's enterprise operations. Enterprise Funds identified in these Section B policies shall reimburse the General Fund fully for these indirect costs.

Periodically, but no less than every three years, the CFO shall cause the indirect cost allocation methodology to be reviewed to affirm its soundness.

**References:**

DOR IGR 08-101

*Indirect Cost Allocation Methodology*, Brockton Finance Department

**Adopted by:**

**Date adopted:**

4. **Retained Earnings**

**Background:**

Under Enterprise Fund accounting, the City may reserve each operation's generated surplus (referred to as retained earnings, or alternatively, as net assets unrestricted) rather than closing the amount out to the General Fund at year-end. Retained earnings, once certified by the Department of Revenue, may be appropriated through the following June 30. State laws allows retained earnings to be appropriated to:

1. Fund direct costs for the enterprise fund for the current fiscal year.
2. Fund indirect costs; and
3. Reimburse subsidized capital costs for the two immediately prior fiscal years.

**Policy:**

For each enterprise fund identified in Section B policies, the City shall strive to generate retained earnings of at least 10 percent of the fund's prior year budget but retained earnings may be significantly higher if major infrastructure improvements are anticipated.

These reserves may be used to fund capital projects and to provide rate stabilization. The City shall strive to use retained earnings for rate stabilization only in the event of a sudden drop in revenues and/or a sudden increase in expenditures.

**References:**

*M.G.L. c. 44 §53F½*

Enterprise Funds, MA DOR Division of Local Services Best Practice.

**Adopted by:**

**Date adopted:**

5. **Metering, Collections, and Liens**

**Policy:**

A modern and efficient metering system shall be maintained by the Water Division of the Department of Public Works to provide for accurate and efficient consumption and use data.

Billings will occur on a regular scheduled basis at a minimum of twice per year. Collections will be closely monitored to identify and rebill delinquent accounts. Accounts delinquent over one year shall be moved to water/sewer liens and added to the property tax bill.

Sewer bill discounts shall be determined by the Commissioner of Public Works and approved by the Mayor and the City Council in accordance City ordinance. Abatements for water bills shall be prepared and presented by the Water Division of the DPW to the City Treasurer-Collector and City Auditor in accordance with City ordinance.

**References:**



**Adopted by:**  
**Date adopted:**

## C. RESERVE FUNDS AND FREE CASH POLICIES

### 1. Overall Reserves Balance

**Background:**

Formal written policies that establish guidelines for funding and maintaining reserves can help a community sustain operations during difficult economic periods. Reserves can be used to finance unforeseen or emergency needs, to hold money for specific future purposes, or in limited instances, to serve as a revenue source for the annual budget. Reserve balances and policies can also positively impact a community's credit rating and therefore, the long-term cost to fund major projects. The discussion of reserves, and the attention of credit rating agencies, is generally focused on free cash, stabilization funds, and, sometimes, overlay surplus.

**Policy:**

The City shall strive to maintain overall reserves – defined as General Stabilization Fund, Capital Stabilization Fund, any other Special Purpose Stabilization Funds, Supplemental Reserve Fund for Fiscal Stability, Free Cash, and Overlay Surplus at 5 to 10 percent of current year General Fund Budget.

**References:**

*Reserve Policies*, Division of Local Services Best Practice, January 2020

**Adopted by:**

**Date Adopted:**

### 2. Free Cash

**Background:**

The Division of Local Service's *Municipal Finance Glossary* defines Free Cash as follows:

“Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the prior year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash.”

A community's Free Cash can be appropriated upon certification by the Director of Accounts, Massachusetts Division of Local Services.

Free Cash provides a financial cushion against events such as a sudden loss of a revenue source, an economic downturn, an emergency or other unanticipated expenditure, non-recurring capital expenditures, and uneven cash flow. Free Cash can serve as a source for funding capital funds or replenish other reserves. GFOA notes it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures). DLS recommends that a municipality strive to maintain free cash in an amount equal to 3 to 5 percent of its annual budget.

**Policy:**

The City will seek to maintain free cash of 3 to 5% of the current fiscal year's General Fund Budget.

The City will strive to reduce and eventually eliminate the use of free cash as a revenue source for the ensuing year's budget. As much as practicable, the City will limit its use of free cash to funding one-time expenditures (such as capital projects, emergencies, or other unanticipated expenditures) in accordance with best practice.

**Reference:**

*Free Cash*, MA DOR Division of Local Services Best Practice.

**Adopted by:**

**Date Adopted:**

### 3. General Stabilization Fund

**Background:**

A stabilization fund allows a city to maintain a reserve to enhance the city's fiscal stability. By State law, it allows a city to set aside monies to be available for future spending purposes, including emergencies or capital expenditures, although it may be appropriated for any lawful purpose.

Under State law, a municipality may establish one or more stabilization funds for different purposes and may appropriate into and from them in any year. Generally, a majority vote of City Council is required to establish, amend the purpose of, or appropriate money into a stabilization fund, and a two-thirds majority is required to appropriate money from a stabilization fund. Any interest generated by a fund must be added to and become a part of the fund.



**Policy:**

The City maintains a General Stabilization Fund in accordance with MGL Chapter 40 Section 5B. It will endeavor to maintain a balance of at least 3 percent of the general fund budget but in no case less than 1 percent of the general fund budget.

The City will endeavor to leave the fund balance unspent, except in the event of an emergency or extraordinary or unforeseen events. Withdrawals from the general stabilization fund should only be used to mitigate emergencies or other unanticipated events that cannot be supported by current general fund appropriations.

If it is necessary to draw down from the Fund, the City will phase in the appropriation of revenues such as free cash and/or one-time revenues to restore the fund. Any appropriation from the Stabilization Fund of less than one million should be replaced in the subsequent fiscal year. Amounts appropriated greater than one million shall be phased in over no more than three years.

**References:**

*M.G.L. c. 40 §5B Stabilization Funds*

*Special Purpose Stabilization Funds, MA DOR Division of Local Services Best Practice.*

**Adopted by:****Date Adopted:****4. C-4 Supplemental Reserve Fund to Ensure Fiscal Stability****Background:**

The City of Brockton has a special reserve fund for extraordinary and unforeseen expenditures called the "Supplemental Reserve Fund to Ensure Fiscal Stability" established by Chapter 324 of the Acts of 1990, section 8.

**Policy:**

In accordance with Chapter 324, section 8, the City shall fund the Supplemental Reserve Fund to Ensure Fiscal Stability and maintain it as required under the following key parameters:

1. For all fiscal years including and after 1996, the amount in the fund shall be equal to 1.5 percent of the gross amount to be raised for the prior fiscal year for the general operating fund as appearing on the City's tax rate recapitulation for such prior year.
2. Transfers or expenditures may be made from the fund of any fiscal year during that fiscal year only and then only by the Mayor with the approval of the City Council.
3. Each transfer or expenditure request by the Mayor shall be accompanied by a written statement detailing the amount and the reason for such transfer or expenditure.

**References:**

*Chapter 324, section 8, An Act Relative to the Financial Conditions in the City of Brockton*

**Adopted by:****Date Adopted:****5. Capital Stabilization Fund****Background:**

Stabilization funds may be created for one or more different purposes. A fund may be created for a broad category of spending purposes, such as any lawful purpose, capital budget purposes or purposes for which the community may borrow money. Stabilization funds may also be created for a specific purpose or project, for example, to acquire a new fire truck or undertake a particular school construction project. Creation of a fund requires a two-thirds vote of the legislative body of the city. The vote must clearly define the purpose(s) of the fund.

**Policy:**

The City will establish a Capital Stabilization Fund and annually appropriate amounts, so that over time, the fund achieves a balance sufficient to cover the City's cash outlay for "pay as you go" capital items. This fund will be used to pay for minor and moderate capital expenditures and thereby preserve debt capacity for major, high dollar purchases or projects.

**References:**

*M.G.L. c. 40 §5B Stabilization Funds*

*Special Purpose Stabilization Funds, MA DOR Division of Local Services Best Practice.*

**Adopted by:****Date Adopted:****6. Dedication of Marijuana Local Excise Receipts and/or Impact Fees****Background:**

Municipalities may (1) impose a local excise on the retail sales of marijuana for adult use and (2) negotiate impact fees or other payments under a community host or other agreement with a marijuana establishment or medical marijuana treatment center in connection with its siting and operation in the municipality. In order to impose a local excise, the City must accept MGL chapter 64N section 3.

By local acceptance option, a municipality may dedicate all or a portion of at least 25% of the local excise or impact fees or other host agreement payments to a general or special purpose stabilization fund established under MGL chapter 40 section 5B.



**Policy:**

The City will dedicate all or a portion of the local excise.

**References:**

*M.G.L. c. 64N §3*

*M.G.L. c. 40 §5B Stabilization Funds*

**Adopted by:****Date Adopted:**

## **7. Health Insurance Trust Fund and Other Special Reserve Funds**

**Background:**

The Commonwealth has authorized by State statute numerous special reserve funds to provide for potential liabilities.

**Policy:**

The City of Brockton maintains a Health Insurance Trust Fund. This trust fund is restricted to the payment of health insurance claims, insurer fees, and administrative costs in the Human Resources department for benefit management. The City shall maintain a reserve for claims/events that have transpired but have not yet been expended or reported to the health insurance companies for that fiscal year equal to 15 percent of annualized claims.

The City shall consider the benefits of establishing the following reserves to ensure that the City can withstand unanticipated expenditures without stress on the annual budget:

- Unemployment Compensation Fund
- Workers' Compensation Claims Reserve
- Compensated Absences Reserve Fund

**References:**

*M.G.L. C. 32B CONTRIBUTORY GROUP GENERAL OR BLANKET INSURANCE FOR PERSONS IN THE SERVICE OF COUNTIES, CITIES, TOWNS AND DISTRICTS, AND THEIR DEPENDENTS*

*M.G.L. c. 40 §5E Unemployment Compensation Fund*

*M.G.L. c. 40 §13C Workers' Compensation Claims Reserve Funds*

*M.G.L. c. 40 §13D Reserve Fund for Future Payment of Accrued Liabilities for Compensated Absences*

*Reserve Policies, MA DOR Division of Local Services Best Practice*

**Adopted by:****Date Adopted:**

## **D. CAPITAL IMPROVEMENT PLANNING AND FINANCING**

### **1. Capital Improvement Planning**

**Background:**

Planning, budgeting, and financing for the replacement, repair, and acquisition of capital assets is a critical component of any municipality's budget and operation. Prudent planning and funding of capital assets ensures that a municipality can provide quality public services in a financially-sound manner. It is recognized that a balance must be maintained between operating and capital budgets to meet the needs of both to the maximum extent possible. The development of a Capital Improvement Program (CIP) is the mechanism that a municipality uses to identify projects, prioritize funding, and create a long-term financial plan that can be achieved within the limitations of the budget environment.

Long-term capital planning is one of the local government financial practices that credit rating agencies evaluate when assessing municipalities for credit quality. The City Ordinances describe the requirements of the Chief Financial Officer to develop the Capital Improvement Program.

**Policy:**

The City of Brockton ordinance Sec. 2-298 states the duty of the Chief Financial Officer (CFO) to plan capital improvements. Department heads, including the school committee, shall not later than August 1 of each year, submit to the CFO, a capital improvement request form, identifying the needs for capital improvements for the next six (6) fiscal years. These requests should be submitted in the order in which they are a priority for each department. All requests should include a project name, product description, estimated cost, funding source if known, rating factors and the impact that the capital improvement will have on the operating budget (this should include additional annual fees or maintenance costs that are required in the future.) Please provide any plans, studies, or other relative information to support the capital request.





The City of Brockton ordinance Sec. 2-297 defines a capital improvement as any physical public facility, any major improvement to the same, or any item of equipment having a useful life of at least five (5) years and a total cost which exceeds ten thousand dollars (\$10,000.00), to be financed in whole or in part by city funds. The term shall include a group of improvements or projects having the same single purpose and which represents an aggregate expenditure in excess of ten thousand dollars (\$10,000.00), portions of which may be undertaken at intervals over an estimated time period.

Items to be considered as capital improvements include, but are not limited to, new public buildings, additions, alterations or improvements to existing buildings, including grounds, which extend useful lives by at least five (5) years; bridges, including new and reconstruction which extends useful life by at least five (5) years; land and improvements, including land acquisition, development and major improvements such as grading, landscaping and fencing of parks and playgrounds; sanitary sewers and storm drains; streets; water mains; fire engines; public works equipment and other major equipment items and tangible assets.

All capital requests will be reviewed by the CFO through December 1st of each year. A summary report will be prepared showing the relationship and effect each project will have on the city's services, revenues, expenses, and if appropriate, developmental goals and initiatives.

The CFO may require meetings with any public official for the purpose of considering and discussing any matter related to such proposed public improvements; it being the intention of this section that the CFO shall coordinate the capital undertakings of all departments, officers, and agencies of the city with their cooperation and assistance.

The Mayor will select a capital improvement committee, consisting of 9 members, for the purpose of considering and discussing all matters related to all proposed improvements. Department heads will have the opportunity to discuss all aspects of submitted project requests during the capital request review period. The capital review period will begin the second week of December through the second week in January.

The City of Brockton's ordinance Sec.2-300, regarding preparation and submission of capital budget, states that the CFO shall, not later than January 31 of each year, on the basis of information prepared by the Capital Improvement Committee, prepare and submit to the Mayor and the City Council a capital budget showing in detail for each department, the capital improvements which in its opinion should be undertaken for the next fiscal year and a capital improvement program for each of the six (6) years. A report will be produced showing the funding source for each capital improvement request along with the impact on the City's tax each year.

The capital budget submitted to the Mayor for fiscal year (FY21) shall be part of the budget estimates required by law to be furnished annually by the departments in preparation of the annual budget. No appropriation shall be voted for a capital improvement or project requested by a department unless the CFO has reviewed and made a recommendation thereon.

The Capital Improvement Committee will rank and review each department's proposal based on a list of rating factors:

- Critical/ essential to public health and safety
- Fundamental functions of government
- Administratively required functions/ maintain running of a business
- Improves the quality of life to the public

#### Additional items that will be reviewed by the committee

- Purchase, rental, lease to purchase
- Purpose of capital request
  - Replacement, addition
  - Discretionary
  - Non-Discretionary (required by a budget, contract, or other commitment)
- Justification and useful life
  - Need, expected accomplishment, useful life
  - Explanation of proposed rating factor
  - Multi- year plans and programs, phased
- Legal implications/ mandated or non- mandated
- Effects on city finances
  - Revenue and expenditure trends, unfunded liabilities
  - Status of current capital projects
  - If the project requires additional funding in future years

At a minimum the following principles will guide the development of the CIP:

- Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts, as appropriate.
- Federal, state, or private grants or loans shall be used to finance only those capital improvements that are consistent with the City's capital improvement plan and priorities, and for which operating, and maintenance costs have been included in operating budget forecasts.
- All assets shall be maintained at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- Equipment replacement and building repair needs shall be projected for the next six years and will be updated each year. From this projection, a maintenance and replacement schedule will be developed and



followed.

- Capital projects shall be prioritized based upon criteria established by the City.
- The estimated costs and potential funding sources for each proposed capital project shall be determined before it is submitted to the Mayor and City Council.

**References:**

*City Ordinance Article IV, Division 4, Sec 296-300 – Chief Financial Officer*  
*Massachusetts DLS Developing a Capital Improvement Program manual*  
*GFOA Capital Improvement Program handbook*

**Adopted by:**

**Date Adopted:**

## 2. **Capital Financing and Debt Management**

**Background:**

The funding of a municipal capital improvement program may come from many different sources. These funding sources can include current revenues, enterprise funds, grant funds, trust funds, user fees, special reserve funds, and borrowing. In Massachusetts, the municipality also can borrow funds that are outside the property tax limitations of Proposition 2 ½ by holding a city-wide vote. Debt management is essential to the overall financial planning of any municipality. Borrowing allows the city to finance projects that the city could not afford to pay from current operating dollars and spreads the cost to citizens who will benefit in the future from the capital investment.

It is critical to develop policies and guidelines for the issuance, timing, and tax impact of current and future debt. For those projects supported by user fees, it is important to identify the impact on user rates because of debt service costs.

**Policy:**

The capital improvement program (CIP) shall be prepared and financed in accordance with the following policies:

- Outside Funding – State, federal, or private grant funding shall be pursued and used to finance the capital budget wherever possible.
- General Fund Debt – Projects may be funded by non-exempt debt with a careful review of the timing and impact on the operating budget while also maintaining the City's investment in its capital infrastructure and equipment.
- Enterprise Fund Debt – Projects that may be fully or partly funded by fees charged to the users of the enterprise services.
- Pay as You Go Capital Funding – Some capital projects should be paid from current revenues or one-time sources.
- Debt Exclusion – Projects, based upon cost, urgency of the project, long-term benefit of the project, or other large projects being considered may be funded by a Proposition 2 ½ debt exclusion vote to collect annual revenues sufficient to pay the new debt costs and not impact funds necessary to maintain the annual City and school operating budgets.
- Capital Exclusion – A Proposition 2 ½ capital outlay expenditure exclusion is a mechanism that allows a community to raise the total dollar cost of a capital purchase or capital project through a one-year increase in the tax levy. In this way, the city or town avoids long-term interest costs, if it were to borrow the needed funds.

**Debt-Financing/Borrowing**

- The term of borrowing for a capital project shall not exceed its estimated useful life
- General Fund Debt Service as % of General Fund Budget – The annual Debt Service requirement should not exceed 10% of the City's general fund annual revenues (excluding exempt debt and enterprise debt).
- The City will attempt to maintain a long-term debt schedule such that at least 50% of its outstanding principal will be paid within 10 years to 15 years.
- As General Fund Non-Proposition 2 ½ Debt Service is paid, the City shall maintain its investment in capital projects by utilizing this pay-off in planning debt service costs for new necessary projects.
- For any capital item funded by debt, cost of borrowing, including estimated principal and interest by fiscal year shall be projected in the Mayor's Capital Improvement Program document.
- The strategy of utilizing "level debt service" versus "level principal and declining interest cost" shall be analyzed before borrowing is authorized.

**References:**

*M.G.L. c. 40 §5B Stabilization Funds*



**Adopted by:**

**Date Adopted:**

## E. GRANTS MANAGEMENT POLICIES

### **Background:**

DLS recommends analyzing the current and future impact of grants on the operating budget, capital improvement program, and debt management.

The Government Finance Officers Association recommends that governments establish processes to promote awareness throughout the government that grants normally come with significant requirements.

### 1. Grant Administration

#### **Policy:**

The City shall ensure that grants are efficiently and appropriately managed by the respective Boards/Commissions/Committee/Departments who receive the grant. The Mayor shall be notified by departments of all grant applications and shall approve or disapprove applications. Prior to acceptance of a grant award, the City shall consider any specialized requirement(s) that apply to the general operations of the grant, specific compliance rules, monitoring of other parties (e.g., sub-grantees) that may receive resources from the grant, specialized reporting requirements, and any long-term commitments required by the grant, such as the requirement - either as a condition of the grant itself or politically - to financially maintain a program or asset after the expiration of the grant, among other considerations. Effective grant management helps promote the pursuit of grants that are in the City's best interest and assure the timely reimbursements to optimize cash flow, and to guard against year-end account deficits. As a legal contract, every grant agreement must be fulfilled in accordance with its prescribed terms and conditions, as well as applicable federal, state, and local regulations. Failure in this regard exposes the City to legal and financial liabilities and compromises future grant funding.

No department (excluding School Department) shall expend grant funds, until a fully executed agreement has been accepted and approved for expenditure by the Mayor and City Council

Further, no grant funds shall be used to supplant an existing expense for the purpose of diverting current funds to another use.

The City Auditor is responsible for consulting with departments on grant budgetary matters, accounting for grants in the general ledger, monitoring grant expenditures more than revenues, and distributing monthly reports of grant revenues and expenditures to departments.

The Boards/Commissions/Committees/Departments are responsible for ensuring consistency with award requirements and tracking the timeliness of reimbursement requests.

**Adopted by:**

**Date Adopted:**

### 2. Impact on Operating Budget and Capital Improvement Program

#### **Policy:**

When positions are funded by grants, the current and future impact on the operating budget shall be analyzed. When allowable, the cost for providing benefits, (such as health insurance, retirement contributions and matching Medicare payroll tax), should be included in the grant budget to cover the City's cost for providing those benefits.

When grants are accepted for capital purposes, the City shall include in its capital improvement program any share of costs associated with the grant and project the City's share of debt service in its debt management plan. Any future increase or decrease in operating costs associated with the grant should be identified in the City's revenue /expenditure forecast.

#### **References:**

*Administering Grants Effectively*, Government Finance Officers Association Best Practice, May 2013.

**Adopted by:**

**Date Adopted:**

## F. POLICIES REGARDING ESTABLISHMENT OF FEES

### 1. Fees and Charges

#### **Background:**

The Government Finance Officers Association recommends that when certain services provided especially benefit a particular group, governments should consider charges and fees on the service recipients. Well-designed charges and fees not only reduce the need for additional revenue sources but promote service efficiency. Regular and consistent review of all fees is necessary to ensure the costs associated with the delivery of specific services have been appropriately identified and that a municipality is collecting reasonable charges.

The Division of Local Services recommends communities adopt written policies for setting charges and fees. A policy should identify what factors are to be considered when pricing services. It should also state whether the community intends to recover the full cost of providing the service or benefit and under what circumstances a charge or fee is set at less than full recovery. Such a policy and the fee structure should be reviewed periodically to ensure they remain current, and both should be communicated with the public clearly and openly.

**Policy:**

City fees and charges shall be reviewed periodically in relation to the cost of providing the service. The City will compare rates with nearby and comparable communities to determine if the fees established are reasonable. The City may decide against full cost recovery where greater public benefit is demonstrated. Exceptions to full recovery costs include cases where: the fee maximums are established by the General Laws of Massachusetts (MGL) or where a policy decision has been made otherwise.

**References:**

*Costing Municipal Services: Workbook and Case Study, MA DOR Division of Local Services' workbook.*

*Establishing Government Charges and Fees, Government Finance Officers Association Best Practice, February 2014*

*Division of Local Services - A Guide to Financial Management for City Officials, p. 20-21.*

**Adopted by:**

**Date Adopted:**

## G. **USE OF ONE TIME REVENUE**

### 1. **Use of One Time Revenue**

**Background:**

The Government Finance Officers Association recommends that communities develop guidance on the use of one-time revenues to minimize services disruptions due to the non-recurrence of these sources.

The Division of Local Services states that funding operations with one-time revenues, without identifying future available offsets, effectively postpones difficult decisions necessary to achieve a structurally sound, sustainable spending plan. One-time revenue is usually defined as nonrecurring revenue.

**Policy:**

The City shall strive to use one-time revenues only for the following purposes:

- to appropriate to reserve funds,
- to fund one-time budget or capital costs, and/or
- to address unfunded liabilities.

**Adopted by:**

**Date Adopted:**

## H. **UNFUNDED LIABILITIES**

**Background:**

Defined as “the actuarial calculation of the value of future benefits payable less the net assets of the fund at a given balance date,” unfunded liabilities represent a significant financial obligation for all levels of government across the country. In Massachusetts municipalities, the two primary unfunded liabilities are for Pensions and Other Post-Employment Benefits (OPEB).

### 1. **Pensions/Retirement**

**Background:**

The Contributory Retirement System is a defined benefit program that is governed by Massachusetts General Laws, Ch.32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a state entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' 105 public pension systems. Funding for this system covers the costs of employees who are part of the City's retirement system, which does not include teachers, as their pensions are funded by the State. The City of Brockton maintains its own Retirement System and appropriates funds as voted by the Brockton Retirement Board based upon the funding schedule adopted by the Board and approved by PERAC.

In accordance with special legislation – Chapter 483 of the Acts of 2004 – the City is permitted to issue pension obligation bonds. Section 1 of the Act states in part:

“The aggregate amount of bonds or notes which may be issued by the city of Brockton under this act, shall not exceed the amount which the retirement board of the city of Brockton, with the approval of the city's chief financial officer, treasurer, and city council, shall determine to be necessary to be issued to fund the unfunded pension liability of the retirement system of the city of Brockton as of a particular date and to provide for issuance costs and other expenses necessary or incidental thereto. Such determination of the retirement board of the city of Brockton of the unfunded pension liability shall be based upon the report of a nationally recognized independent consulting firm, which shall be acceptable to the Public Employee Retirement Administration Commission, and which may be the consulting actuary generally retained by the retirement board of the city.”

**Policy:**

In accordance with state law, PERAC regulations, and government accounting standards, the City shall continue to fund this liability in the most fiscally prudent manner, recognizing the fact that the adoption of a funding schedule is, by law, the responsibility of the Brockton Retirement Board. Upon the completion of meeting the City's funding liability according to the adopted funding schedule, a portion of the drop off in the annual pension appropriation shall be utilized to fund the City's OPEB liability.

The City Retirement Board and Chief Financial Officer, working closely with the City Treasurer, City's financial advisor, and bond counsel, may from time to time consider the appropriateness of issuing pension obligation bonds in accordance with the requirements of Chapter 483 of the Acts of 2004 and submit such plan to the Massachusetts Executive Office for Administration and Finance as required under Section 4 of the Act. If such an action is found to be in the best financial interest of the City, then the Mayor shall submit such plan to the City Council.

**References:**

*M.G.L. c.32*

*Chapter 483 of the Acts of 2004*

**Adopted by:**

**Date Adopted:**

## 2. Other Post- Employment Benefits (OPEB)

**Background:**

OPEB consists primarily of the costs associated with providing health insurance for retirees and their spouses. The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004 to address the OPEB issue. GASB 43 required the accrual of liabilities of OPEB generally over the working career of plan members rather than the recognition of pay-as-you-go contributions, while GASB 45 required the accrual of the OPEB expense over the same period. The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially determined values related to the funded status of OPEB. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods.

**Policy:**

Brockton shall establish an OPEB Liability Trust Fund in accordance with MGL Chapter 32B Section 20. This trust fund will be an irrevocable trust, and its assets can only be used to fund the OPEB liability for retirees.

The Chief Financial Officer will formulate a funding policy for OPEB in conjunction with its retirement funding schedule.

**References:**

*MGL c. 32B, §20 Other Post Employment Trust Fund*

*GASB Statement No. 43, Reporting for Postemployment Benefit Plans Other than Pension Plans, Governmental Accounting Standards Board - April 2004*

*GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, Governmental Accounting Standards Board, June 2004.*

*GASB Statements 43 and 45 on Other Postemployment Benefits, Governmental Accounting Standards Board.*

**Adopted by:**

**Date Adopted:**

## 3. Compensated Absences

**Background:**

Another unfunded liability, less frequently monitored by cities and towns, is the cost of accumulating sick leave and vacation buy-backs payable to employees upon retirement. These benefits are typically defined in the labor agreements and personnel policies of municipalities. While it is difficult to precisely forecast the expenditures to



be made in any one fiscal year, a state statute can be adopted, and local practices can be established to set aside funds for this liability.

**Policy:**

In accordance with MGL Chapter 40 Section 13D, the City shall establish a reserve fund for the future payment of accrued liabilities for compensated absences due any employee or full-time officer of the City upon termination of employment. The Chief Financial Officer shall annually determine the amount of monies to be deposited to this reserve fund and recommend the appropriation of funds needed.

**References:**

*MGL Ch. 40, Sec.13D Reserve Fund for Future Payment of Accrued Liabilities for Compensated Absences*

**Adopted by:**

**Date Adopted:**

## I. RISK MANAGEMENT AND FRAUD PREVENTION

### 1. Risk Assessment and Monitoring Program

**Background:**

In recognition that during daily operations a municipality is constantly exposed to potential impact of property loss, personal injury, and liability, the Government Finance Officers Association recommends that governments develop a comprehensive risk management program that identifies, reduces, and minimizes risk to its property, interests, and employees. Costs and consequences of harmful or damaging incidents arising from those risks should be contained.

**Policy:**

The City of Brockton is self-insured, and such program shall be aimed at covering the potential impact of the types of property loss, personal injury, and liability the City is exposed to on a regular basis.

The Law Department, in close collaboration with the Finance and Human Resources Departments, shall develop and maintain a risk management program to protect the City against the financial consequences of accidental loss of property, liability, fraud, and personal injury to the extent possible through effective prevention and loss control policies and practices.

**References:**

*Creating a Comprehensive Risk Management Program*, Government Finance Officers Association Best Practice, March 2009.

**Adopted by:**

**Date Adopted:**

### 2. Anti-Fraud Policy and Response Program

**Background:**

A municipality is committed to its duty to ensure effective stewardship of public money and other assets and resources for which it is responsible. It should aim to prevent and deter all forms of fraud that could threaten the security of its assets or its reputation.

Fraud is a violation of trust that is defined as a deception deliberately practiced to secure unfair or unlawful gain. The term includes but is not limited to such acts as deception, bribery, forgery, extortion, theft, embezzlement, misappropriation of money or assets, false representation, the concealment of material facts relating to any of the above, and collusion or conspiracy to commit any or all the above.

Fraud can cover many activities. It may include but is not limited to:

- Forgery, alteration, or misappropriation of checks, drafts, promissory notes, or securities
- Unauthorized use, or disposition of funds or property (for example, misuse of City-owned computer hardware, software, data, and other records; use of City-owned equipment, vehicles, or work time for non-City purposes)
- Embezzlement
- Theft
- Falsifying time sheets or payroll records
- Falsifying travel or entertainment expenses and/or utilizing City funds to pay for personal expenses or for personal benefit
- Fictitious reporting of receipt of funds
- Improper revenue recognition
- Improper expense/expenditure recognition
- Overstatement of assets
- Payments in money or other property, including but not limited to such things as jobs for families and friends, use of vacation properties, discounted or free services in exchange for benefits and other things of value, bribes and kickbacks
- Understatement of liabilities

**Policy:**

The City is committed to prevention, detection, investigation, and corrective action relative to fraud. Each department head is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities.

The City recognizes there may only be a suspicion of fraud - thus any concerns should be reported to the City Auditor. If the concern involves the City Auditor, it should be reported to the Chief Financial Officer. The City shall maintain and publicize an anonymous method for reporting violations or potential violations.

All department heads or individuals, upon discovery of any violation or potential violation, must notify the City Auditor (or CFO as applicable). The City Auditor (or CFO) shall inform the Mayor (and the School Superintendent as applicable) unless the concern involves the Mayor or School Superintendent in which case the City Auditor shall inform the CFO. The City Auditor (or CFO) shall commence an investigation within 10 working days.

Upon conclusion of the investigation, if the City Auditor determines that corrective action may be provided for internally within the department, the City Auditor shall work with the appropriate department head to determine and take the steps necessary to correct the violation.

The City Auditor shall also report the results of the investigation to the Mayor (and School Superintendent, as applicable) and Chief Financial Officer. All significant findings will also be reported to the Chairman of the City Council (or Chairman of the School Committee, as applicable). Where there are reasonable grounds to believe that a fraud may have occurred, the Mayor shall pursue appropriate legal remedies for recovery of the assets.

**Adopted by:****Date Adopted:**

## **J. INTERNAL CONTROL, ACCOUNTING, AND FINANCIAL REPORTING POLICIES**

### **1. Internal Control**

**Background:**

Internal control policies and procedures are designed to assure that public funds are administered and expended in compliance with applicable regulations and laws; that the funds are used for authorized purposes; and that there is an accurate reporting on the use of these public funds. The Committee of Sponsoring Organizations (COSO) representing the American Accounting Association, American Institute of CPAs, Financial Executives International, Institute of Management Accountants and the Institute of Internal Auditors, was formed to establish a framework for organizations to evaluate their internal controls:

**CONTROL ENVIRONMENT**

1. Demonstrates commitment to integrity and ethical values
2. Exercises oversight responsibility
3. Establishes structure, authority, and responsibility
4. Demonstrates commitment to competence
5. Enforces accountability

**RISK ASSESSMENT**

6. Specifies suitable objectives
7. Identifies and analyzes risk
8. Assesses fraud risk
9. Identifies and analyzes significant change

**CONTROL ACTIVITIES**

10. Selects and develops control activities
11. Selects and develops general controls over technology
12. Deploys through policies and procedures

**INFORMATION & COMMUNICATION**

13. Uses relevant information
14. Communicates internally
15. Communicates externally

**MONITORING**

16. Conducts ongoing and/or separate evaluations
17. Evaluates and communicates deficiencies

**Policy:**

The Chief Financial Officer will develop, train, implement, and monitor financial accounting procedures that reflect the internal control framework described by COSO. Such procedures shall be formalized in a manual provided to all City staff. The CFO and their staff will review current and on-going internal procedures with employees and provide both written and verbal guidance to assure compliance with proper internal control.

**References:**

*The Committee of Sponsoring Organizations (COSO) representing the American Accounting Association*



**Adopted by:**  
**Date Adopted:**

## **2. Annual Audit**

### **Background:**

The objective of an audit is to obtain independent assurance that a community's year-end financial statements are reliable, accurate, and complete. An audit also helps to ensure that financial checks and balances are in place to protect public assets. Consequently, it can be a powerful tool by which a community can build taxpayer confidence in government operations.

The Government Finance Officers Association (GFOA) recommends that communities engage the same audit firm by entering into multiyear agreements, or a series of one-year contracts, for a term of at least five years. A multiyear agreement allows for greater continuity and enables a new auditor to spread initial start-up costs over multiple years, potentially reducing costs in the initial years.

However, after this term, the GFOA recommends a full, competitive selection process and a rotation of auditors after each multiyear agreement, provided there is adequate competition among qualified auditors. Contracting with a new audit firm not only brings a fresh perspective, but it also reflects good practice.

Where competition is limited, participation of the current auditor is acceptable, assuming their past performance has been satisfactory and conformed to industry standards. In the event the City chooses to remain with an audit firm, it is advisable to rotate the audit manager on a regular basis.

### **Policy:**

The City will utilize accounting practices that best conform to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The City shall have an independent outside audit performed by a certified public accountant each year. The City shall provide for such an audit by an accountant or a firm of accountants, who have no personal interests, direct or indirect, in the fiscal affairs of the City government or of any of its officers or employees. The City will require that each year, a Management Letter be provided as part of the independent public accounting firm as a companion document to the annual audit. The City will either advertise for auditing services every five to eight years or ensure that there is a regular rotation of audit managers within a particular firm if it elects to stay with a given audit firm. The City will strive to have the annual audit completed by the end of November.

### **References:**

*MGL Chapter 40, Section 44I Annual Audit*  
*Annual Audits, MA DOR Division of Local Services Best Practice*

**Adopted by:**  
**Date Adopted:**

## **3. Comprehensive Annual Financial Report**

### **Background:**

A Comprehensive Annual Financial Report (CAFR) is a set of government financial statements comprising the financial report of the municipality that complies with the accounting requirements promulgated by the General Accounting Standards Board (GASB). GASB provides standards for the content of a CAFR in its annual updated publication *Codification of Government Accounting and Financial Reporting Standards*. A CAFR is compiled by the municipal accounting staff and audited by an external certified public accounting firm utilizing GASB requirements. It is comprised of three sections: Introductory, Financial, and Statistical. It combines the financial information of fund accounting and Enterprise Authorities accounting.

### **Policy:**

The City shall work towards the preparation of a Comprehensive Annual Financial Report (CAFR) that meets the criteria established by the GFOA's Certificate of Achievement in Financial Reporting Program. This program encourages the preparation of a comprehensive report that goes beyond the annual audit report and presents information that enhances government transparency and disclosure.

**Adopted by:**  
**Date Adopted:**

## **4. Audit Committee**

### **Background:**

The following statement is provided by the Government Finance Officers Association concerning the establishment and purpose of an audit committee. *"An audit committee is a practical means for a governing body to provide much needed independent review and oversight of the government's financial reporting processes, internal controls, and independent Auditors. An audit committee also provides a forum separate from management in which Auditors and other interested parties can candidly discuss concerns. By effectively*



*carrying out its functions and responsibilities, an audit committee helps to ensure that management properly develops and adheres to a sound system of internal controls, that procedures are in place to objectively assess management's practices, and that the independent Auditors, through their own review, objectively assess the government's financial reporting practices."*

**Policy:**

Audit recommendations shall be handled expeditiously, and the City shall explore the format, membership, and duties of an audit committee for potential future establishment.

**References:**

*Audit Committees*, Government Finance Officers Association Best Practice, October 2008.

**Adopted by:**

**Date Adopted:**

## 5. Monthly Financial Reporting

**Background:**

Reporting budget status is a critical practice to assist departments and upper management monitor up-to-date expenditures and revenues. It enables the City to take prompt management action if financial problems are indicated or adjust spending behavior to meet financial challenges.

**Policy:**

The Chief Financial Officer and City Auditor shall distribute to the Mayor, City Council, and Department Heads monthly budget-to-actual reports. If financial problems are indicated, the Chief Financial Officer will review with the City Auditor and affected departments and recommend any potential corrective action to the Mayor.

**References:**

City Ordinances Sec. 2-267 Powers and Duties (City Auditor)  
Chapter 324, Acts of 1990

**Adopted by:**

**Date Adopted:**

## 6. Cash Collections

**Background:**

One of a government's functions is to collect taxes and other revenues. The process involves many actors including the Chief Financial Officer, Treasurer/Collector's office, Auditor, legal counsel, Tax Assessor, other departments or agencies, other governments at the state and/or local level, commercial banks, and private collection agencies.

**Policy:**

The City shall collect all revenue using fair and consistent methods, exercising all powers provided to it under law. On or before December 1, the City shall commence tax title proceedings against properties that owe property taxes to the City.

The Treasurer/Collector shall establish and maintain reliable record keeping systems and enforce a timely collections process. All amounts committed must be supported with a warrant and a detailed listing of all amounts due. All monies received should be turned over to the Treasurer/Collector's office at least weekly so they may be deposited in the bank in a timely manner.

The Treasurer/Collector shall aggressively pursue the collection of delinquent accounts and with assistance from the Deputy Collector and other City officials pursue collection of outstanding real estate taxes, personal property taxes, excise taxes, and fines. The execution of a systematic and deliberate program to collect taxes owed is intended not only to capture revenue, but also to establish a clear policy that tax delinquents will be aggressively pursued. The Treasurer/Collector shall execute in a timely manner collection remedies such as issuance of demands immediately after bills become past due and initiate tax taking shortly afterwards to increase the rate of collection of municipal monies, thereby assisting in the financial stability of the City.

**References:**

*Revenue Collection*, Government Finance Officers Association Best Practice.

**Adopted by:**

**Date Adopted:**

## 7. Reconciling Cash and Receivables



**Background:**

Two of the largest assets for a community are cash and receivables. Information pertaining to these is kept by the Treasurer/Collector, and the Auditor. A Treasurer is the custodian of the community's revenues, tax titles, and tax possessions, while a Collector keeps listings of outstanding receivables due to the community, and City Auditor is responsible for maintaining the accounting records. Prompt and frequent reconciliations between these offices are essential to maintain control and ensure checks and balances are in place.

**Policy:**

Within thirty days after the end of each month, the Treasurer/Collector shall internally reconcile the cashbook to all bank statements and all receivable balances with the receivable control. The results of these activities shall be forwarded to the City Auditor's office and compared to the general ledger records. If differences are determined, the Treasurer/Collector and Auditor shall reconcile the variances (e.g., missing information, errors, and timing differences).

The City shall reconcile revenues and expenditures for each fiscal year within 75 days of the end of the fiscal year.

**References:**

*Treasurer's Manual 2009 and Collector's Manual 2008: Massachusetts Collectors & Treasurers Association Reconciling Cash and Receivables, MA DOR Division of Local Services Best Practice February 2016*

**Adopted by:****Date Adopted:**

## 8. Cash Flow Forecasting and Budgeting

**Background:**

The purpose of cash flow forecasting is to determine whether sufficient funds are available to cover current obligations, any surplus can be invested, or if any cash shortfall exists which may require temporary borrowing.

The Division of Local Services recommends maintaining a cash flow budget to forecast investment opportunities or borrowing needs. Major revenue sources like property taxes and state aid are generally received in large, lump sums at specific points in the fiscal year and do not necessarily coincide with expense patterns, which often results in cash surpluses or shortfall during certain periods of the year.

The Government Finance Officers Association also recommends cash flow forecasting as a best practice. When used as a cash management guide, it can lead to the optimized use of funds as well as ensure sufficient liquidity.

**Policy:**

The Treasurer/Collector shall work to develop a cash flow forecast for the upcoming fiscal year after approval of the annual budget and a rolling one-year cash flow throughout the fiscal year.

**References:**

*Cash Flow Forecast in Treasury Operations, Government Finance Officers Association Best Practice, February 2011.*

**Adopted by:****Date Adopted:**

## 9. Year-End Closing

**Background:**

Year-end closing procedures are important to ensure local officials have accurate financial data in adequate time to make necessary budgetary decisions. The City must properly close its books promptly after the fiscal year ends. Adhering to a timely schedule expedites the year-end closing process.

This policy applies to the responsibilities of all department heads in managing and reporting on their budgets and assets. It further applies to the related year-end compilation, reconciliation, and/or oversight duties of the Chief Financial Officer, the Treasurer, the Budget Director, and the City Auditor. Additionally, it pertains to the year-end budget transfer authority and carry forwards.

**Policy:**

The City Auditor, by June 1 shall issue a year-end closing memorandum addressing the sufficiency of payroll and ordinary maintenance, year-end purchasing, encumbrances, cash receipts, abatements, bill refunds, and other year-end issues.

On recommendation of the Mayor, the City Council may, by majority vote, transfer between May 1 and July 15:

- Any amount appropriated for the use of any department to another appropriation for the same department by majority vote.
- Any amount to another department by two-thirds vote with the department head's written permission by the department having control of the appropriation from which the transfer is proposed to be made.

No transfer involving the school department shall be made under the previous sentence without the approval of the amount of the transfer by a vote of the school committee.

*Year-End Purchasing*

By June 1, the City Auditor will email all department heads advising them to submit all available invoices by June 30 and to provide notification of any pending obligations remaining from the fiscal year. With proper documentation, the City Auditor will only encumber funds that have been committed to specific purchases (by purchase orders), services (by service agreements), or projects (by contracts).

Departments may encumber estimated and known costs for goods or services that have been received as of June 30 for which an invoice has not been received. This requires a specific vendor for which the City has a contact and I or a W-9. The use of a miscellaneous vendor will not be permitted.

#### *Year-End Processing*

All cash receipts, abatements, bill refunds, requisitions, payrolls, and schedule of bills payable must be processed prior to June 30. Payments of departmental weekly and bi-weekly overtime immediately after June 30 must be submitted to City Auditing consistent with the City Auditor's year-end timetable.

The City Auditor will close the books of accounts by July 15.

**Adopted by:**

**Date Adopted:**

## K. PROCUREMENT AND PURCHASING POLICIES

### 1. Procurement and Purchasing Policy

#### **Background:**

The Commonwealth of Massachusetts establishes municipal purchasing regulations under MGL:

- Chapter 30B (Supplies and Services)
- Chapter 149 (Building Construction)
- Chapter 30, §39M (Non-Building Construction)
- Chapter 7 §§ 44-57 (Design Services for Public Building Projects)

The State Inspector General's office has oversight of public purchasing laws and has published comprehensive guides to purchasing requirements.

#### **Policy:**

The City shall follow the guidance contained in the Inspector General's publications, including, but not limited to "*The Chapter 30B Manual: Procuring Supplies, Services and Real Property*" to comply with state purchasing requirements. To supplement this guidance, the Director of Procurement will maintain a concise manual on purchasing procedures for department heads or others involved in City purchasing or procurement.

#### **References:**

*Brockton Procurement Department – Policies and Procedures Manual 2019*

*MGL Ch. 30B Uniform Procurement Act*

*City Ordinances: Article IV FINANCIAL AFFAIRS, Division 6 Department of Procurement*

**Adopted by:**

**Date Adopted:**

## AX. TREASURER INVESTMENT POLICIES

### 1. Investment Policies – General Fund, Stabilization Fund, OPEB Trust Fund, Other City Funds

#### **Background:**

A local government's investment policy establishes guidelines and responsibilities in accordance with state law for managing and investing municipal funds.

The Governmental Accounting Standards Board recommends the disclosure of key policies affecting cash deposits and other long-term investments to ensure they are managed prudently or are not subject to extraordinary risks.

When assessing municipalities for credit quality, rating agencies look for investment management policies that address selection of financial institutions for services and transactions, risk assessment, investment objectives, investment maturities and volatility, portfolio diversification, safekeeping and custody, and investment performance reporting, benchmarking, and disclosure.

#### **Policy:**

The Treasurer/Collector is responsible for investing Town funds and will make all decisions regarding the management of Town funds. The Treasurer/Collector shall invest Town funds in a manner that meets daily operating cash flow requirements and conforms to state statutes governing public funds, while adhering to generally accepted diversification, collateralization, and the prudent investment principles of safety, liquidity, and

yield. The Treasurer/Collector will comply with the principles described in the Massachusetts Collectors & Treasurers Investment Policy statement and regularly monitor statutory changes governing investments and offer any policy amendments.

**References:**

[MGL c.44 §54](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section54) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section54>), [MGL c.44 §55](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55>), [MGL c.44 §55A](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55A) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55A>), [MGL c.44 §55B](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55B) (<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55B>).

*Massachusetts Collectors & Treasurers Investment Policy Statement manual*

*Creating an Investment Policy* (<http://www.gfoa.org/creating-investment-policy>), *Government Finance Officers Association Best Practice*, October 2010.

**Adopted by:**

**Date Adopted:**

## **2. Post-Issuance Tax Compliance Procedure for Tax-Exempt Debt Obligations and Other Tax-Benefited Obligations**

**Background:**

Post-issuance compliance procedures are designed to provide for the effective management of a municipality's post-bond or note issuance compliance program for tax-exempt and other tax-benefit bonds in a manner consistent with state and federal laws applicable to such obligations.

**Policy:**

The Treasurer/Collector shall review post-issuance compliance procedures and the disclosure statement provided by the Financial Advisor at least annually and implement revisions or updates as deemed appropriate, in consultation with bond counsel and/or the Financial Advisor.

The Treasurer/Collector shall be the primary bond compliance officer responsible for each issuance by the City of tax-exempt (or otherwise tax-benefited) bonds, notes, financing leases, or other obligations. All information related to each bond issue and the facilities, equipment, and other assets financed by such issue shall be maintained by or on behalf of the Treasurer/Collector.

**References:**

*Municipal Advisor Disclosure Statement*

**Adopted by:**

**Date Adopted:**

## **ALL ECONOMIC DEVELOPMENT FINANCING POLICIES**

### **1. Tax Increment Financing / Tax Increment Exemption Program**

**Background:**

The City has the goal of supporting economic development, housing development, and job creation. The Commonwealth has established various financing tools that allow local governments to support this goal.

The City of Brockton's Tax Increment Financing (TIF) and Tax Increment Exemption (TIE) Program is an incentive program designed to encourage development in Brockton using tools established by the State. This program is administered as the local component for the Commonwealth's Economic Development Incentive Program through the Mayor and City Council.

**Policy:**

There shall be an Economic Assistance Taskforce chaired by the Mayor or their designee and including the Director of Planning and Economic Development, City's Chief Financial Officer, City's Chief Assessor, Director of the Brockton Redevelopment Authority, and Old Colony Planning Council Director of Economic Development. The Taskforce shall be charged with following the procedures in the "Tax Increment Financing (TIF) and Tax Increment Exemption (TIE) Program Guidelines," as amended, to receive, review, and score all applications for TIF and TIE assistance. The Taskforce shall make its recommendations to the City Council in writing.

**References:**

*MGL c 40 s 59*

*MGL c 40Q*

*402 CMR 3.00*

*City of Brockton, Tax Increment Financing (TIF) and Tax Increment Exemption (TIE) Program Guidelines*

**Adopted by:**

**Date Adopted:**



## APPENDIX A: Municipal Finance Glossary/Acronym List

Classification Plans: Schedules that identify employees by job category, job title, and union/non-union status on a typical grade structure.

CBAs: Collective Bargaining Agreements; Documents that incorporate the negotiated changes and represent the total agreement that exists between a municipality and a union.

CMR: The Code of Massachusetts Regulations; Massachusetts state agencies issue regulations, which are compiled in the Code of Massachusetts Regulations (CMR).

Debt Exclusion: An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Enterprise Fund: An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. See "Retained Earnings." Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101.

Equalized Valuation/EQV: The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Excess Levy Capacity: The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

Fiscal Year (FY): Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Free Cash: Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Director of Accounts.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. Sometimes called fund equity.

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

GIS: A geographic information system (GIS) is a system to manage and display digital mapping. A GIS stores the shape of individual map features (a street segment, a parcel of land) along with descriptive information (often called feature "attributes"). The system can integrate assessors' property data, water and sewer line networks,

Indirect Costs: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.





Levy: The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Limit: A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Local Aid: Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts: Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Massachusetts Clean Water Trust (MCWT): The MCWT, in partnership with the Massachusetts Department of Environmental Protection provides financing for sewer projects, septic systems, drinking water projects and a variety of other pollution abatement projects for communities across Massachusetts.

MOAs: Memorandums of Agreement: The documents that represent agreement between a municipality and the various labor unions. They are created when a municipality and the respective union have reached agreement for a contract period about wages and working conditions.

Motor Vehicle Excise (MVE): A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.

New Growth: The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations, and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

Pay Plan: The wage schedules that specify pay rates, typically on an annual step or merit system, for each union and non-union position.

PILOT/ Payment in Lieu of Taxes: An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the organization agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Proposition 2½: A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Recap Sheet/Recap/Tax Rate Recapitulation Sheet: A document submitted by a city or town to the Massachusetts Department of Revenue (DOR) in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges and to provide for enterprise revenue deficits (operating loss).

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property.

Schedule A: A statement of revenues, expenditures, and other financing sources, uses, changes in fund balance and certain balance sheet account information prepared annually by the accountant or auditor at the end of the fiscal year. This report is based on the fund account numbers and classifications contained in the Uniform Massachusetts Accounting System (UMAS) manual.



Side Letters: Documents that represent a short-term agreement between a municipality and a union.

Special Revenue Fund: Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

Unassigned Fund Balance: See "Free Cash"

Unrestricted Net Position: See "Retained Earnings"

User Charges / Fees: A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Any increases in the fees must satisfy the three tests set forth in the so-called Emerson case. (See Emerson College v. Boston, 391 Mass. 415 [1984])

*Many definitions were adapted from the Massachusetts Department of Revenue's Municipal Finance Glossary (May 2008).*

For additional definitions, please see: <http://www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf>  
(<http://www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf>).

## **APPENDIX B: Relevant Sections of City Ordinance**

### **ARTICLE IV. DIVISION 4. - CHIEF FINANCIAL OFFICER**

#### **Sec. 2-296. - Powers and duties generally.**

In addition to the powers and duties provided for in Chapter 324 of the Acts of 1990, the chief financial officer shall have the powers and duties provided in this division.

(Ord. No. D328, 7-6-93)

#### **Sec. 2-297. - Capital improvement defined.**

As used in this division, a capital improvement shall be any physical public facility, any major improvement to the same, or any item of equipment having a useful life of at least five (5) years and a total cost which exceeds twenty-five thousand dollars (\$25,000.00), to be financed in whole or in part by city funds. The term shall include a group of improvements or projects having the same single purpose and which represents an aggregate expenditure in excess of twenty-five thousand dollars (\$25,000.00), portions of which may be undertaken at intervals over an estimated time period.

Items to be considered as capital improvements include, but are not limited to, new public buildings, additions, alterations or improvements to existing buildings, including grounds, which extend useful lives by at least five (5) years; bridges, including new and reconstruction which extends useful life by at least five (5) years; land and improvements, including land acquisition, development and major improvements such as grading, landscaping, and fencing of parks and playgrounds; sanitary sewers and storm drains; streets; water mains; fire engines; public works equipment and other major equipment items and tangible assets.

(Ord. No. D328, 7-6-93; Ord. No. K20, 8-31-18)

#### **Sec. 2-298. - Duty of chief financial officer to plan capital improvements.**





It shall be the duty of the chief financial officer to consider and report on the existing and probable future needs of the city for capital improvements, the relationship of such improvements to the future growth and development of the city and to the master plan; the probable cost and the relative urgency of each improvement; its likely effect on the tax rate and on the present level of city services; the capacity of the city to finance the expenditure, given recent and anticipated trends in revenue, expenditures, debt and unfounded liabilities; and the order in which it should be undertaken by the city.

(Ord. No. D328, 7-6-93)

**Sec. 2-299. - Annual statements of projected capital improvements; coordination of capital planning.**

- a. Every officer of the city having charge of any office, department or undertaking, including the school committee, shall not later than August 1 of each year, submit to the chief financial officer, in such form and detail as the chief financial officer may require, a statement of its needs for capital improvements or the six (6) years next following. Such statements shall set for the several capital improvements in the order in which they should be undertaken by the city and the estimated cost of each such improvement, and shall be accompanied by any plans, studies, and other information relative thereto. The chief financial officer shall review each request and prepare a summary showing the relationship and effect each project will have on the city's services, revenues, expenses, and if appropriate, developmental goals.
- b. The chief financial officer shall have from August 1 to December 1 in which to review all requests. The chief financial officer may require meetings with any public official for the purpose of considering and discussing any matters relating to such proposed public improvements; it being the intention of this section that the chief financial officer shall coordinate the capital undertakings of all departments, officers, and agencies of the city with their cooperation and assistance. The chief financial officer shall submit to the mayor and city council his recommendations not later than January 31.

(Ord. No. D328, 7-6-93)

**Sec. 2-300. - Preparation and submission of capital budget.**

The chief financial officer shall, not later than January 31 of each year, on the basis of any information in his possession, prepare and submit to the mayor and city council a capital budget showing in detail for each department, office or agency the capital improvements which in its opinion should be undertaken in the ensuring year and a capital improvement program for each of the five (5) years next following, together with a statement showing how such improvement should be financed, whether from taxation or from any available funds, grants, gifts or assessments, or by borrowing, and the probable effect of the proposed capital budget and the capital improvement program on the tax rate of the city in each such year. The capital budget so submitted to the mayor for the ensuring year shall be deemed to be a part of the budget estimates required by law to be furnished annually by the several officers and departments of the city and shall be considered and acted upon by him together with such other estimates in the preparation of the annual budget.

No appropriation shall be voted for a capital improvement or project requested by a department, board, or commission unless the chief financial officer shall have reviewed and made a recommendation thereon.

(Ord. No. D328, 7-6-93)

**ARTICLE III. DIVISION 2. - EMPLOYEE CLASSIFICATION AND COMPENSATION PLAN, BENEFITS, ETC.**



**Sec. 2-126. Positions in classified service.**

(a) *Titles.* No person shall be appointed, employed, or paid as a city employee in any position subject to the provisions of the pay plan under any title other than those of the classification schedule, or under such title other than that of the position the duties of which are actually performed. The class title shall be the official title for all purposes having to do with the position and shall be used to designate the position in all payrolls, budget estimates and official reports. The provisions of this division shall not apply to positions subject to a collective bargaining agreement under M.G.L. Ch. 150E.

(b) *Definitions:*

(1) *Full-time.* An employee is considered as occupying a full-time position when he shall have rendered paid services to the city for thirty (30) workweeks at the number of working hours in effect in the department or for the position to which he has been assigned during the preceding calendar year.

(2) *Part-time.* An employee is considered as occupying a part-time position if the conditions set forth in subsection (a) have not been met.

(Code 1965, §§ 28-1, 28-2; Ord. No. D351, 11-18-94)



**Sec. 2-127. Pay plan.**

The official pay plan shall consist of the following categories:

Boards and commissions	B/C
Clerical	C
Department assistants/professionals	DA/P
Department heads	DH
Elections	E
Legal	L
Miscellaneous	M
Part-time/seasonal	PT/S

The minimum step rate and maximum or flat rate salaries or wages to be paid to all employees in any position included in the classification plan are set forth in the schedule attached hereto.

City Ordinance Employees		Annual Salary Schedule - July 1, 2018									
Comp./Grade	7/1/2018	Min.	2	3	4	5	6	7	8	Rate	
<b>BOARDS AND COMMISSIONS</b>											
B/C	Chairman, Board of Health PT Member, Licensing Board PT Member, Board of Health PT										\$ 1,250
	Member, Board of Assessors PT				\$ 26,743	\$ 27,429	\$ 28,115				
	(19.5 hours per week)										
<b>CLERICAL</b>											
C-1	Junior Clerk & Typist	\$ 32,676	\$ 33,438	\$ 34,214	\$ 36,294	\$ 37,124	\$ 37,838				
<b>DEPARTMENT ASSISTANTS/ PROFESSIONALS</b>											
DA/P1	Financial Analyst Asst. City Clerk	\$ 64,019	\$ 66,976	\$ 69,626	\$ 71,880	\$ 76,279	\$ 78,186	\$ 81,313			
DA/P-2	Asst. Auditor Asst. Treasurer/Collector Budget Director Asst. Director of Human Resources	\$ 63,887	\$ 71,329	\$ 78,766	\$ 86,583	\$ 88,271	\$ 89,994	\$ 91,795	\$ 95,467		
DA/P-3	Dep. Director Emerg. Mgmt. Communications Director										\$ 15,950
DA/P-4	Human Services Administrator										\$ 80,013
DA/P-5	Diversity and Inclusion Manager	\$ 62,000	\$ 63,860	\$ 65,776	\$ 67,750	\$ 69,783	\$ 71,877	\$ 74,034	\$ 76,256		
<b>DEPARTMENT HEADS</b>											
DH1	Dir. Emerg. Mgmt.										\$ 25,000
DH2	Ex. Dir. Dev. & Ind. Comm. Superintendent of Wires	\$ 66,406	\$ 69,625	\$ 72,303	\$ 75,965	\$ 78,461	\$ 80,423	\$ 83,640			
DH3	Ex. Director Parking Authority Member, Bd. of Assessors	\$ 76,423	\$ 79,477	\$ 81,864	\$ 83,503	\$ 86,876	\$ 89,047	\$ 92,609			
DH4	Data Processing Dept. Head Chairman Bd. of Assessors	\$ 80,720	\$ 83,613	\$ 86,958	\$ 88,697	\$ 92,281	\$ 94,589	\$ 98,372			



DH5	Director of Personnel	\$ 83,398	\$ 87,856	\$ 92,314	\$ 94,161	\$ 97,964	\$ 100,413	\$ 104,430		
DH6	City Auditor Treasurer Collector	\$ 94,116	\$ 98,392	\$ 101,202	\$ 103,226	\$ 107,396	\$ 110,082	\$ 114,485		
DH7**	Library Director ** If no employment contract				\$ 93,229	\$ 97,964	\$ 100,413	\$ 104,430		
DH8	Superintendent of Buildings Dir. Of Urban Development/City Planner	\$ 101,178	\$ 105,457	\$ 106,313	\$ 108,440	\$ 112,819	\$ 115,640	\$ 120,265		
DH9	Comm. of Public Works	\$ 115,315	\$ 120,384	\$ 128,574	\$ 131,147	\$ 136,442	\$ 139,853	\$ 145,447		
DH10	City Clerk	\$ 101,627	\$ 103,932	\$ 107,346	\$ 109,493	\$ 113,918	\$ 116,766	\$ 121,437		
DH11	Chief Financial Officer	\$ 137,825	\$ 145,226	\$ 154,478	\$ 157,568	\$ 163,933	\$ 168,031	\$ 174,752		
DH12	Fire Chief	\$ 160,893	\$ 166,798	\$ 174,180	\$ 180,082	\$ 187,464	\$ 191,215	\$ 195,995	\$ 203,834	
DH14	Police Chief	Set by employment contract								
ELECTIONS										
E-1	Election Wardens /Clerks									\$ 200
E-2	Computer Clerks and Canvassers									\$ 175
E-3	Inspectors and Demonstrators									\$ 150
E-4	Special Police Officer & Constable Working at Polls PT									\$ 14.65
LEGAL										
L1	City Solicitor - FT		\$ 131,733	\$ 134,477	\$ 137,222	\$ 139,966	\$ 145,565			
L2	City Solicitor - PT	\$ 77,252	\$ 79,172	\$ 81,162	\$ 83,190	\$ 85,078	\$ 88,481			
L3	Legislative Counsel * Asst. City Solicitor - PT	\$ 53,472	\$ 54,541	\$ 55,631	\$ 56,744	\$ 58,162	\$ 60,489			
L4	Asst. City Solicitor - FT	\$ 80,838	\$ 84,207	\$ 87,716	\$ 91,370	\$ 96,202	\$ 100,051			
L4A	Senior Asst. City Solicitor- FT	\$ 106,169	\$ 111,121	\$ 116,322	\$ 121,789	\$ 129,264	\$ 134,435			
MISCELLANEOUS										
M1	Clerk - Veteran Council Clerk of Committees Election Commissioners Secretary of Claims Commission PT Secretary of COA Sec. Group Insurance PT or Trust Fund Comm. PT Sec. to License Comm. PT Sec. to Park Commission PT Sec. to Planning Board PT Labor Registration Clerk									\$ 750



M-2	City Clerk Council Clerk Elec. Comm. City Clerk Clerk of Committees, City Clerk Clerk of Finance, Auditor Clerk of Real Estate Comm., Treasurer									\$ 3,250
M-3	Sec. to Board of Appeals (per mtg)									\$ 125
M-4	Payroll Supervisor									\$ 7,500
M-5	Assistant to Payroll Supervisor									\$ 5,000
M-6	*Legislative Counsel Stipend in absence of Asst. City Clerk \$500 per month									\$ 6,000
PART TIME SEASONAL										
PT/S-1	Locker Room Attendant PT Watchman & Swimming Pool Cust. PT Temporary Laborer PT Library Trainee PT		Minimum Wage as Established by Federal Law							
PT/S-2	Recreational Supervisor General PT									\$ 5,680.58
PT/S-3	Junior Clerk & Typist PT									\$ 14.01
PT/S-3a	Parking Garage Attendant PT	\$ 14.01	\$ 14.45	\$ 15.08	\$ 15.61	\$ 16.14				
PT/S-4	Deputy Chief Traffic Supervisor									\$ 14.25
PT/S-5	Deputy Director of Civil Defense PT Graves Registration Clerk									\$ 3,000
PT/S-6	School Physician PT									\$ 3,500
PT/S-7	Director of Civil Defense PT Inspector of Animals PT									\$ 6,750
PT/S-8	Health Officer PT									\$ 6,250
PT/S-9	City Physician PT									\$ 8,000
	School Traffic Supervisor									\$ 10.50
	Inspector of Animals PT									
PT/S-10	Supervisor of Recreational Athletics								Night	\$ 15.00
									Day	\$ 20.00

(Ord. No. D142, 4-15-82; Ord. No. D166, 9-29-83; Ord. No. D170, 3-1-84; Ord. No. D171, 4-26-84; Ord. No. D176, 6-1-84; Ord. No. D180, 10-12-84; Ord. No. D190, 6-20-85; Ord. No. D193, 9-26-85; Ord. No. D207, 2-27-86; Ord. No. D208, 2-27-86; Ord. No. D209, 2-27-86; Ord. No. D210, 2-27-86; Ord. No. D211, 3-27-86; Ord. No. D212, 3-27-86; Ord. No. D213, 3-27-86; Ord. No. D214, 3-27-86; Ord. No. D215, 3-27-86; Ord. No. D217, 3-27-86; Ord. No. D219, 7-31-86; Ord. No. D221, 7-31-86; Ord. No. D223, 10-17-86; Ord. No. D224, 10-17-86; Ord. No. D226, 10-17-86; Ord. No. D341, 3-31-94; Ord. No. D351, 11-18-94; Ord. No. D359, 3-6-95; Ord. No. D360, 3-6-95; Ord. No. D361, 3-6-95; Ord. No. D364, 4-21-95; Ord. No. D366, 6-30-95; Ord. No. D377, 9-28-95; Ord. No. D378, 9-28-95; Ord. No. D386, 4-11-96; Ord. No. D390, 7-29-96; Ord. No. D391, 7-29-96; Ord. No. D402, 11-15-96; Ord. No. D416, 3-30-98; Ord. No. D418, 3-24-98; Ord. No. D419, 3-24-98; Ord. No. D420, 4-14-98; Ord. No. D423, 5-14-98; Ord. No. D426, 6-26-98; Ord. No. D435, 3-9-99; Ord. No. D436, 3-9-99; Ord. No. D437, 3-9-99; Ord. No. D441, 7-30-99; Ord. No. D443, 9-2-99; Ord. No. D446, 9-28-99; Ord. No. E006, 5-10-00; Ord. No. E004, 9-26-00; Ord. No. F005, 5-30-01; Ord. No. F002, 6-4-01; Ord. No. F003, 6-4-01; Ord. No. F005, 5-30-01; Ord. No. G007, 8-29-02; Ord. No. G009, §§ 1—3, 12-2-02; Ord. No. G013, §§ 1, 2, 3-29-04; Ord. No. G021, § 1, 4-28-05; Ord. No. G035, 1-8-07; Ord. No. G042, § 1, 8-27-07; Ord. No. G054, 10-27-08; Ord. No. G056, 1-12-09; Ord. No. G60, 2-9-09; Ord. No. H08, 6-28-12; Ord. No. I03, 4-25-13; Ord. No. I06, 5-31-13; Ord. No. I07, 6-25-13; Ord. No. J07, 11-10-14; Ord. No. J08, 5-26-15; Ord. No. K05, 10-21-16; Ord. No. L02, 5-15-20; Ord. No. L03, 5-15-20)



#### **Sec. 2-128. Salary or wage rates above maximum.**

Any salary or wage rate which is above the maximum rate for a class, as established by the pay plan, shall be deemed a personal rate and shall apply only to the incumbent. When such incumbent leaves the employ of the city or is transferred to another position or a new maximum rate higher than the personal rate is established, the personal rate shall disappear. No other employee assigned to, or hired for, such position shall advance beyond the maximum rate of the compensation grade to which the class has been assigned.

(Code 1965, § 28-4; Ord. No. D351, 11-18-94)

#### **Sec. 2-129. Adjustment policy.**

Advancement to the next higher step shall occur upon completion of one (1) years' service and annually thereafter until the maximum rate is reached.

1. Every employee in continuous full-time service of the city in permanent status occupying a position subject to the classification and pay plans shall be eligible for consideration to advance to the next higher step.
2. Employees occupying part-time positions in classes assigned to rate ranges shall be eligible for consideration for increases on the same basis as provided for full-time personnel. However, the total employment of such part-time employees must equal thirty (30) weeks at the number of hours established for the work week of the department in which the position appears or the position in order for such employment to be considered as one (1) years' service.

(3) Special, casual and other part-time personnel, for whose positions there is a single rate, shall not be eligible for step-rate increases.

(Code 1965, § 28-5; Ord. No. D351, 11-18-94)

#### **Sec. 2-130. Transfers and promotions.**

(a) When an employee with less than five (5) years' service in one (1) department is promoted to a higher rated position, he shall enter it at the minimum of the class rate range or if his existing rate is higher than the minimum rate of the new class, at the next step above his present rate. He may also receive a one-step rate increase at the time if the department head recommends that qualifications and performance warrant it.

(b) When an employee with at least five (5) full years' service in the same department is promoted to a higher rated position in the department, he shall enter the position at the maximum rate of the new class.

(Code 1965, § 28-6; Ord. No. D312, 3-26-92; Ord. No. D351, 11-18-94)

#### **Sec. 2-131. New personnel.**

The hiring rate shall be the minimum rate of the range of the classes for which the new employee is hired except in the case of provisional clerks or unless otherwise authorized by the city council.

(Code 1965, § 28-7; Ord. No. D351, 11-18-94)

#### **Sec. 2-132. Longevity rates.**

(a) Every employee in full-time service of the city in permanent status occupying a position subject to the classification and pay plans shall be paid, in addition to the regular compensation received, annual increments determined as follows:

*Length of service (years) Amount*

Over 5 but not over 10 \$480.00

Over 10 but not over 15 \$750.00

Over 15 but not over 20 \$950.00

Over 20 \$1,250.00

Over 25 \$1,350.00

(b) Full-time service as defined in this section may consist of continuous service or total service. If the latter type of service is interrupted because of discharge for cause, the employee shall forfeit all rights to longevity increments acquired previous to his leaving the employ of the city. If total service is interrupted by leave of absence or resignation of the employee, the time he was absent from the payrolls will not be credited as part of total service.

(c) The annual longevity increment shall be paid from the first payroll in December and will be prorated for the year in the case of employees becoming eligible for payments pursuant to the above schedule during the year, employment terminations or death of the employee. In the case of the latter, the amount of longevity compensation due will be paid to the deceased employee's estate. The basis of proration shall be the first day of each calendar month.

(Code 1965, § 28-8; Ord. No. D351, 11-18-94; Ord. No. D426, 6-26-98; Ord. No. F004, 5-30-01; Ord. No. G021, § 2, 4-28-05; Ord. No. I07, 6-25-13)

#### **Sec. 2-133. Workweek.**

The workweek for employees occupying positions in classes assigned to the annual salary schedule and the hourly wage schedule shall be forty (40) hours with the following exceptions:

1. The respective department heads may reduce the workweek to not under thirty-five (35) hours for employees whose positions appear on the annual salary schedule when the workload of the department so permits.
2. The workweek for positions in the seasonal recreational programs under the sponsorship of the park and playground departments shall be considered to be forty (40) hours even though the number of hours in any one (1) week may be greater or less than forty (40) due to weather conditions.

(Code 1965, § 28-9; Ord. No. D351, 11-18-94)

#### **Sec. 2-134. Holidays.**

(a) Designated holidays shall be New Year's Day, Martin Luther King Day, President's Day, Patriot's Day, Memorial Day, the Fourth of July, the first Monday in September, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day.

(b) Every employee occupying a full-time position subject to the classification and compensation plans or a seasonal position (classified as part-time who is paid on a weekly basis for a full workweek) shall be entitled to these designated holidays on the following bases:

(1) Every employee who is paid on an hourly basis shall be paid one (1) day's pay at his regular straight-time rate for each holiday designated in subsection (a) above regardless when such holiday falls or is observed. Such payment shall be based on the number of hours regularly worked by the employee on the day on which the designated holiday occurs. This pay will be accumulated and paid as nearly as possible on the first pay day in December.

(2) Every employee who is not paid on an hourly basis shall be granted each designated holiday without loss in pay. If any designated holiday is not observed during an employee's normal workweek, he shall be compensated an additional one-fifth (1/5) of his regular base pay.

(c) Payment under provisions of the preceding subsection (b)(2) shall be made providing that the eligible employee shall have worked on the regularly scheduled workday next preceding, and shall have worked, or have satisfactorily presented himself for work on the regularly scheduled work day next following said holiday, or day following a holiday when said holiday falls on Sunday.



**Sec. 2-135. Sick leave.**

(a) Every employee occupying a full-time position as defined in section 2-126(b), subject to the classification and compensation plans, whose sick leave is not otherwise governed by the provisions of a collective bargaining agreement, shall be allowed sick leave with pay for a period of fifteen (15) days during each calendar year; provided, that such leave is caused by sickness or injury, exposure to contagious disease, or on account of a serious illness or death of members of the employee's immediate family.

(b) Unused sick leave granted under the provisions of this section shall accumulate without restriction as to the total of such accumulation, and an employee who retires or resigns from his/her position with the city, or who dies while employed by the city, shall receive a cash payment equivalent to fifty (50) percent of the number of unused accumulated sick leave days in excess of seventy-five (75) days credited to him/her on the date of his/her retirement, resignation or the date of his/her death. In no event shall such payment exceed thirteen thousand eight hundred dollars (\$13,800.00). In the event of an employee's death, payment shall be made to his beneficiary, designated in writing on file with the retirement board, or, in the absence thereof, to his/her estate.

(c) When absence by reason of sickness or injury is for a period of more than two (2) days, the employee may be required to file a certificate of disability, signed by a regularly licensed practicing physician, or by the city physician, before the employee shall be entitled to compensation as herein provided.

(d) Requests for examination by the city physician shall be made by the department head of his own volition or when so requested by the employee.

(e) Every head of a department shall file with the city auditor an affidavit at the end of each fiscal year, signed under the penalties of perjury, setting forth what sick leave he has accumulated during that fiscal year, what, if any, sick leave he has used during that fiscal year, and the then-current balance of all sick leave accumulated subject to the provisions of this section.

(f) In the event an employee who is eligible to receive compensation under the provisions of this section has received financial payments from worker's compensation insurance for the same period of absence, the sum paid by the city for such period of absence shall be the difference between the amount of the employee's average weekly wage as earned by said employee, and the amount received by the employee from worker's compensation.

(g) In every instance due to absence in accordance with the provision of this section, each employee shall file with the head of his department an employee certificate for payment, to be prepared by the city auditor, before the employee shall be entitled to compensation as herein provided. Each department head shall keep a record of all sick leaves granted to each employee in his department on a standard form to be prescribed.

(h) Employees whose service is terminated shall not be entitled to compensation in lieu of sick leave not taken.

(Code 1965, § 28-11; Ord. No. D239, 8-27-87; Ord. No. D351, 11-18-94; Ord. No. G011, 12-31-03; Ord. No. G042, § 2, 8-27-07; Ord. No. K05, 10-21-16; Ord. No. K22, 8-31-18)

**Sec. 2-136. Funeral leave.**

(a) Every employee occupying a full-time position as defined in subsection 2-126(b), and subject to the classification and compensation plans shall be granted leave without loss of pay, a maximum of four (4) calendar days, immediately following the date of death of a member of the employee's immediate family.

(1) In the event that any of the four (4) calendar days referred to in the preceding subsection (a) occurs on an employee's regularly scheduled day or days off, he shall not be entitled to additional days off with pay.

(2) For the purposes of this section, immediate family shall include spouse, child, mother, father, mother or father of the employee's spouse, sister, brother, and it shall not be necessary for such members to live in the same household as the employee.



(3) In the case of other members of the employee's immediate family related to the employee by blood or marriage, one (1) day's funeral leave shall be granted without loss of pay to the employee, and such member of the immediate family need not live in the same household as the employee.

(Code 1965, § 28-11.1; Ord. No. D351, 11-18-94)

#### **Sec. 2-137. Vacation leave.**

(a) Every employee occupying a position subject to the classification and pay plans, shall be granted two (2) weeks' vacation with pay in each calendar year provided he has rendered thirty (30) weeks' full-time service during the twelve (12) months preceding the first day of June in such year.

(b) Every employee occupying a position subject to the classification and pay plans shall be granted one (1) week's vacation with pay in addition to the allowance to which he is entitled under subsection (a) after he has completed three (3) years of full-time service. Every employee shall be granted an additional one (1) weeks' vacation with pay after he has completed five (5) years of full time service. Every employee shall be granted an additional one (1) week's vacation with pay after he has completed ten (10) years of full-time service.

(c) Persons employed on a part-time basis may be granted that proportion of the allowance provided in subsection (a) which their part-time bears to full-time service.

(d) Department heads may grant vacation leave at such times during the calendar year as will best serve the public interest. Preference should be given employees on the basis of years of employment by the city.

(e) Any vacation leave credit not used by the end of the first vacation year after it was credited must be taken or granted in the succeeding year.

(f) Upon the death of an employee who is eligible for vacation under these rules, payment shall be made to the estate of the deceased in an amount equal to the vacation allowance as earned in the vacation year prior to the employee's death but which had not been granted. In addition, payment shall be made for that portion of the vacation allowance earned in the vacation year during which the employee died up to the time of his separation from the payroll.

(g) Employees who are eligible for vacation under these rules and whose services are terminated by dismissal through no fault or delinquency of their own, or by retirement, or by entrance into the defense forces shall be paid an amount equal to the vacation allowance as earned, and not granted, in the vacation year prior to such dismissal, retirement, or entrance into the defense forces. In addition, payment shall be made for that portion of the vacation allowance earned in the vacation year during which such dismissal, retirement, or entrance into the defense forces occurred up to the time of his separation from the payroll.

(h) Absences on account of sickness in excess of that authorized under the rules therefor or for personal reasons not provided for under sick rules may, at the discretion of the department head, be charged to vacation leave.

(i) An employee shall be granted an additional day of vacation if while on vacation leave a designated holiday occurs which falls on, or is legally observed on Monday, Tuesday, Wednesday, Thursday, or Friday.

(Code 1965, § 28-12; Ord. No. D58, 12-12-77; Ord. No. D351, 11-18-94)

#### **Sec. 2-138. Pay for overtime.**

(a) Overtime shall be paid at the rate of time and one-half to eligible employees for hours worked in excess of eight (8) hours in any given work day or forty (40) hours in any given work week, in accordance with Chapter 149, section 33B of the General Laws.

(b) Overtime shall not be paid to supervisory employees whose duties include the authorization and approval of overtime for subordinates.

(c) Any eligible employee rendering overtime service out of the compensation grade in which he is regularly employed shall receive:

(1) Overtime compensation based on his regular salary or wage rate unless it is lower than the minimum of the grade in which overtime is served, in which case he shall be paid on the basis of the minimum rate of the grade in which service is rendered.

(2) Overtime compensation based on his regular salary or wage unless it is higher than the maximum of the grade in which overtime is rendered, in which case [he] shall be paid on the basis of the maximum rate for the grade in which service is rendered.

(3) Overtime compensation based on his regular salary if the duties performed in the lower grade are essentially a part of the duties of the class to which the employee's position has been allocated.

(d) Overtime as defined in subsection (a) of this section shall only apply to hours actually worked and computations for overtime shall not include any credits for sick leave, funeral leave, vacation leave, holidays or any other authorized or unauthorized leave away from city business. Overtime may be paid on a weekly basis, but hours of overtime work shall not be carried over into another week for the purpose of accumulating such hours.

(1) Overtime shall equally and impartially be distributed among covered employees in each area who ordinarily perform such related work in the normal course of their assigned work.

(2) The city shall keep records in each department of all assigned overtime work.

(Code 1965, § 28-13; Ord. No. D351, 11-18-94)

#### **Sec. 2-139. Group life insurance.**

The present provisions as to group life insurance shall continue.

(Code 1965, § 28-14; Ord. No. D351, 11-18-94)

#### **Sec. 2-139.1. Deductions from employees' salaries; authorization; purposes.**

The city treasurer-collector shall deduct from each payment of salary to any employee of the city, such amount as such employee in a written authorization to such treasurer-collector may specify for purchasing shares of, or making deposits in, or repaying any loan from any credit union in any savings or cooperative bank, trust company, or credit union incorporated in or chartered by the commonwealth. Any such authorization may be withdrawn by the employee by giving at least thirty (30) days' notice in writing of such withdrawal to the city treasurer-collector and by filing a copy with the treasurer of said credit union. The city treasurer-collector shall transmit the amounts so deducted to the treasurer of such credit union or to the appropriate officer of any other such bank or association for the purposes specified by the employee, in compliance with the provisions contained in Chapter 149, Section 178B of the Massachusetts General Laws.

(Ord. No. D287, 4-13-90; Ord. No. D319, 6-25-92; Ord. No. D351, 11-18-94)

#### **Sec. 2-140. Workers' compensation.**

The present provisions as to worker's compensation shall continue.

(Code 1965, § 28-15; Ord. No. D351, 11-18-94)

#### **Sec. 2-141. Wage and personnel board.**

There is hereby established, in the City of Brockton, a wage and personnel board, the purpose of which shall be to recommend to the city council the level of salary, compensation, and other wages and benefit matters, for all elected officials, and for all ordinance pay classification positions, which are not included in, or covered by, collective bargaining units. The wage and personnel board shall consist of three (3) members, each of whom must be a resident of the City of Brockton, and who shall serve for a term of three (3) years, except that in initial appointments to the Board, there shall be one (1) member appointed for a term of one (1) year, one (1) member appointed for a term of two (2) years, and one (1) member appointed for a term of three (3) years. The members shall be appointed by the mayor, and confirmed by the city council. Not later than November 1 of each odd-numbered year, the board may meet with representatives of the department head's association to discuss its proposed recommendation. The wage and personnel board shall report its written recommendations for the

level of salary and other compensation for each position subject to this division, not later than January 31 of each even-numbered year. Said report shall be the result of a majority vote of the wage and personnel board. Upon receipt of the report of recommendations of the wage and personnel board, the city council shall have sixty (60) days in which, by majority vote, to accept, modify, or reject the recommendations contained therein.

(Ord. No. D351, 11-18-94; Ord. No. D390, 7-29-96)

Note(s)—See editor's note at beginning of this Division 2.

#### **Sec. 2-142. Jury duty and other court leave.**

(a) Employees occupying full-time positions who are called for jury duty shall be granted court leave.

(b) If jury fees received by an employee amount to more than his regular rate of compensation, he may retain the excess of such fees and shall turn over the regular rate of compensation together with a court certificate of his service to the city auditor, and shall be deemed to be on leave of absence with pay.

(c) If jury fees amount to be less than the employee's regular rate of compensation, he shall be deemed to be on leave of absence with pay and he shall turn over the fees together with a court certificate of service to the city auditor.

(d) Witness fees and all other fees except jury fees received for services during paid working hours shall be paid to the city.

(e) Court leave with pay shall not be granted when an employee is the defendant or is engaged in personal litigation.

(Code 1965, § 28-17; Ord. No. D351, 11-18-94)

#### **Sec. 2-143. Military leave.**

The present provisions as to military leave shall continue.

(Code 1965, § 28-18; Ord. No. D351, 11-18-94)

#### **Sec. 2-144. Collective bargaining agreements.**

In the event of a conflict between the provisions of this division and any collective bargaining agreement entered into by the city, the provisions of such collective bargaining agreement shall prevail.

(Ord. No. D351, 11-18-94)

#### **Sec. 2-145. Civil service laws.**

Nothing in this division shall be construed so as to conflict with Chapter 31 of the General Laws.

(Code 1965, § 28-20; Ord. No. D351, 11-18-94)

#### **Sec. 2-146. Compensation—School committee members elected by ward.**

The Ward School Committee members shall receive in full for all services rendered compensation at the rate of five thousand dollars (\$5,000.00) per annum. The amendment shall be effective January 1, 2018.

(Ord. No. D427, 7-30-98; Ord. No. K08, 12-19-16)

#### **Secs. 2-147—2-155. Reserved.**



## **CITY ORDINANCES: CHAPTER 23. - WATER, SEWERS, AND SEWAGE DISPOSAL**

### **Sec. 23-17. - Preparation and presentation of water bills.**

The water division of the department of public works shall prepare bills quarterly for all water rates due and present them with a warrant for the collection of the same to the city treasurer-collector. It shall promptly notify the city auditor and treasurer-collector in writing of all warrants and abatements delivered to the collector.

(Ord. No. D204, 12-30-85; Ord. No. D319, 6-25-92)

### **Sec. 23-56. - Annual charges for use of public sewer.**

Every person or owner of an estate who enters his building sewer into a public sewer shall pay for the use of such public sewer an annual rental determined upon the basis of water service, and set forth on Schedule B annexed hereto, as the same may be amended from time to time. The quantity used shall be determined by the meter readings taken by the water division of the department of public works. In cases where the commissioner of the department of public works may deem to be equitable, a discount may be made, such discount to be determined by the commissioner and approved by the mayor and city council, and any such person or owner may place at his own expense, a water meter, which shall be approved by the commissioner, to measure the amount of water which does not enter the sewer.

(Ord. No. D395, 10-18-96; Ord. No. D430, 8-27-98)

Editor's note— Schedule B, referenced in this section, is set out at the end of Division 2 of this article.

## **ARTICLE IV. DIVISION 2. - CITY AUDITOR**

**State Law reference**— City auditor generally, G.L. c. 41, §§ 48—54A.

### **Sec. 2-267. - Powers and duties generally.**

- a. The city auditor shall carefully examine all accounts and claims, which shall have been approved, as provided in section 2-249, and if they are just, legally contracted and duly authorized, he shall audit and present the same, properly filed and labelled, with a complete list thereof, to the standing committee on accounts.
- b. The city auditor shall keep, in the city hall, a complete set of books containing itemized statements of the receipts and expenditures of each department, and the condition of all appropriations. In case any appropriation shall be exhausted, he shall give immediate notice of the fact, in writing, to the city council, to the committee having charge of the appropriation and to the committee on accounts. He shall present, each month, to each member of the city council, a printed report of the state of the account of each department and the condition of its appropriation. He shall make such comments upon the state of the account of any department, to the city council, as shall seem to him necessary or proper to be made.
- c. Whenever any money is drawn from the treasury, the city auditor shall present to the mayor a list of the bills to be paid, charged to the several departments to which they belong, and when the mayor has drawn his order therefor, he shall transmit the same, together with the bills, to the city treasurer-collector. The city auditor shall cause all books, papers, vouchers, and documents under his care to be securely deposited in a fireproof vault belonging to the city.

(Code 1965, § 5-10; Ord. No. D319, 6-25-92)

## **ARTICLE IV. DIVISION 6. - DEPARTMENT OF PROCUREMENT**

### **Sec. 2-376. - Established.**

There is hereby established a department of procurement.

(Ord. No. E003, 9-26-00)

### **Sec. 2-377. - Director—Appointed, term.**



The director of the department of procurement shall be the chief procurement officer or acting chief procurement officer as defined in Massachusetts General Laws Chapter 30B. The director of procurement shall be appointed by the mayor, subject to confirmation by the city council, for a term of three (3) years.

(Ord. No. E003, 9-26-00)

#### **Sec. 2-378. - Same—Duties.**

The director of procurement shall have the following responsibilities, in addition to any other designated by the mayor.

1. To ensure compliance with Massachusetts General Laws Chapter 30B, Massachusetts General Law Chapter 149, Massachusetts General Law Chapter 7, Section 38A½ et seq., and any other general laws, special laws, or ordinances regarding procurement practices.
2. To assist other department heads in the preparation of invitations for bids and requests for proposals.
3. To keep in his office all bids and proposals submitted to the city together with any and all other documents required to be kept by Massachusetts General Law Chapter 30B, Massachusetts General Law Chapter 149 and Massachusetts General Law Chapter 7, Section 38½ et seq.

(Ord. No. E003, 9-26-00)

## **APPENDIX C: Relevant Special Acts of the Massachusetts State Legislature**

### **Chapter 324 of the Acts of 1990**

#### **AN ACT REIATIVE TO THE FINANCIAL CONDIDONS IN THE CITY OF BROCKTON**

*Be it enacted, etc., as follows:*

**SECTION 1.** Notwithstanding the provisions of any general or special law, city charter provision, or local ordinance to the contrary, the city of Brockton, acting by and through the city of Brockton finance control board established by section three of this act, is hereby authorized to borrow at one time or from time to time, such sums as the finance control board deems appropriate for maintaining and operating the city while it adjusts the level of its expenses and revenues so as to achieve balanced budgets and fiscal stability. Bonds or notes issued under authority of this act for operating purposes may be issued for a term not in excess of five years and such bonds or notes shall be general obligation bonds or notes backed by the full faith and credit of the city of Brockton; provided, further, that the finance control board shall have full authority to pledge future distributions of state aid for the purpose of retiring bonds or notes issued for operating purposes under authority of this act. No bond or note shall be issued pursuant to the authority provided herein in an amount in excess of an amount, nor for a term longer than such term, as it is approved by the commissioner of revenue. Debt, or any other action with respect thereto, may be authorized under this section by a majority vote of the members of the finance control board, and the authorization therefor and issuance thereof shall require no further action by any officer, council, board or commission of the city of Brockton. Any or all bonds or notes issued under authority of this act shall not be subject to the debt limitations of section ten of chapter forty-four of the General Laws but, except as provided for herein, shall otherwise be subject to the provisions of said chapter forty-four.

**SECTION 2.** All proceeds of any loan authorized by section one of this act shall be deposited in a separate fund which shall be set up on the books of the city and maintained separate and apart from all other funds and accounts of the city. Such fund shall be called the City of Brockton Finance Control Fund, hereinafter referred to as the fund. The city of Brockton finance control board, as established by section three of this act, may authorize disbursements, without further appropriation or any other approval or action by any officer, council, board or commission of the city of Brockton, from the fund for such operating purposes as the board deems appropriate to maintain and continue city operations. If the finance control board so votes, funds borrowed for operating purposes may be applied, with the approval of the director of accounts, as general revenue for purposes of section twenty-three of chapter fifty-nine of the General Laws. The finance control board may establish such rules and procedures as it deems appropriate relating to disbursements from the fund and the reporting and accounting therefor.

**SECTION 3.** There is hereby established in the city of Brockton a city of Brockton finance control board consisting of the secretary of administration and finance, or his designee; the commissioner of revenue, or his designee; the director of accounts, or his designee; the mayor of the city of Brockton, and the president of the city council. The board is constituted to initiate and assure the implementation of appropriate initiatives to secure the financial





stability of the city of Brockton, and shall continue in existence until June thirtieth, nineteen hundred and ninety-one unless the members, after written notice is given to the city council by the board of its intention to vote and consideration is given to the recommendation of the city council should they so choose to offer one, by majority vote shall annually vote to continue the operation of the board from year to year. Notwithstanding the foregoing, in no event shall the finance control board continue in existence after June thirtieth, nineteen hundred and ninety-four.

Until such time as the finance control board shall cease to exist, no appropriation, loan order or transfer shall take effect until approved by the finance control board. In addition to the authority and powers conferred elsewhere in this act, and notwithstanding any general or special law, city charter provision, or local ordinance to the contrary, the finance control board shall independently possess the following powers:

(a) the power, subject to the express delegation thereof by the mayor and by the city council by majority vote, to amend at any time any appropriation, loan order, transfer, or municipal spending authority. The power to amend, pursuant to the authority contained herein, shall include the power to increase or decrease an existing appropriation, loan order, transfer, or spending authority; the power to eliminate an existing appropriation, loan order, transfer or spending authority; and the power to create an appropriation, transfer or spending authority. In exercising its power under this paragraph, the board may act with respect to municipal spending purposes which are not the subject of separately identified appropriations. The powers of the board under this paragraph shall not be subject to the limitations of section thirty-three B of chapter forty-four of the General Laws.

(b) if for any reason there is no annual budget lawfully established for a fiscal year by the first day of such fiscal year, the power, subject to the express delegation thereof by the mayor and by the city council by majority vote, to establish such appropriations for that fiscal year as it deems appropriate and to amend, as provided for above, such appropriations during that fiscal year.

(c) the power, subject to the express delegation thereof by the mayor and by the city council by majority vote, to encumber or impound, at any time, any unexpended or unencumbered appropriation or spending authority of any kind notwithstanding the prior approval of the finance control board of such appropriation or spending authority. To the extent that funds previously encumbered or impounded remain encumbered or impounded at the conclusion of the fiscal year, such amounts shall revert to the general fund.

(d) in addition and without limitation of the aforementioned powers, the independent power, subject to the express delegation thereof by the mayor and by the city council by majority vote, to establish, set, raise or lower any fee, rate or charge, for any service, license, permit or other municipal activity, otherwise within the authority of the city to establish, set, raise or lower; provided further that no such fee, rate or charge shall be established, set, raised or lowered without written notice to the mayor and city council at least forty-five days before the effective date of such action.

(e) the power, to hire, employ and supervise such staff personnel as the board deems appropriate to further the purposes of this act. The compensation of staff personnel hired under authority of this paragraph shall be determined and fixed by the board and be paid by the city of Brockton. All staff personnel hired pursuant to the authority of this paragraph shall be deemed city of Brockton employees, excepting such employees as are formally designated as independent contractors by the board.

Action by the finance control board pursuant to the foregoing provisions shall in all respects constitute valid and lawful action by the city for purposes of chapter forty, forty-one, and forty-four and fifty-nine of the General Laws and for all municipal finance and other matters.

In each year during which the finance control board continues in existence, the mayor shall, at the same time as the annual budget is submitted to the city council, provide to the board a copy of the proposed annual budget together with a supporting revenue and expenditure statement in such detail as the board may prescribe. The board shall review such budgetary information and may issue a report of its findings.

In order to promote and ensure the fiscal stability of the city of Brockton, the board, in its discretion, may also require the filing of a detailed annual work plan by each municipal department which shall be approved by the mayor, setting forth certain actions which will be implemented by every such department through its department head to ensure greater efficiency in the delivery of services to the citizens of Brockton.

Each work plan shall be in such detail as the board may prescribe, and may include but not be limited to the following: (1) a plan for improved financial and spending controls; (2) budget guidelines and objectives for the fiscal years nineteen hundred and ninety-one, and for such other fiscal years for which the board may remain in existence; (3) a professional and non-professional staffing plan; (4) a plan for other proposed savings to be implemented. Any such plan submitted by the school department shall be approved by the school committee.

During the course of each fiscal year in which the finance control board is in existence, the board may require that a status report be filed with the board by each department head on a quarterly basis. The board shall have full authority to waive any reporting or filing requirements contained in this section.

The finance control board may prepare such reports of its findings and reviews as it deems appropriate, and issue such recommendations for further action to the mayor, city council, municipal department heads or agencies of the commonwealth as the board determines appropriate. Members of the board who are employees or officers of the commonwealth or the city of Brockton shall serve without compensation. The board may establish compensation, subject to the aforementioned limitations, for members of the board; provided, however, that no such compensation shall become effective unless and until approved by the commissioner of administration and finance. The board shall have full authority to adopt such rules and procedures as it deems necessary and appropriate to effectuate the purposes of this act.

**SECITON 4.** Notwithstanding the provisions of any general or special law, city charter provision, or local ordinance to the contrary, there shall be in the city of Brockton a department of finance which shall be responsible for the overall budgetary and financial administration of the city of Brockton. The department of finance shall be under the charge and control of a chief financial officer who shall

·be appointed by the mayor for a period of three years. The chief financial officer shall report to and be under the direction of the mayor.

The chief financial officer shall be a person especially suited by education, training, and experience to perform the duties of the office.

The chief financial officer shall not, at any time, assume the duties or responsibilities of the city auditor, the city collector or the city treasurer. Without the prior approval of the city council, the chief financial officer shall not, at any time, assume the duties or responsibilities of any city official whose appointment requires approval by the city council. Such approval by the city council, if granted, may restrict the term or scope of such assumption.

The position of director of budgets and purchasing and the department of budget and purchasing are hereby abolished.

**SECITON 5.** The powers and duties of the chief financial officer shall include the following:

(a) Coordination, administration and supervision of all financial services and activities together with assistance in all matters related to municipal financial affairs, and; .

(b) Development and maintenance of uniform systems for all financial planning and operations in all departments, including the school department, or boards, commissions or agencies or other units of city government, the operation of which have a financial impact upon the general fund of the city, and;

(c) Implementation and maintenance of uniform budget guidelines and procedures including direction and assistance in development and preparation of all departmental and other budgets and spending plans, and;

(d) Monitoring of the expenditure of all funds, including periodic reporting by or to the appropriate body, agency or officer of the status of accounts and including the continuing review of the spending plan for each department or activity of the city, and;

(e) Review of all proposed contracts and obligations with a term or impact in excess of one year, and;

(f) Supervision of the allotment of funds on a periodic basis as provided for herein.

All department budgets, the budgets or spending plans for all other activities of the city, requests for supplemental appropriations, and request for transfers of revenues or appropriations must be submitted to the chief financial officer for review, compilation, and recommendation prior to the submission to the mayor or city council, as appropriate.

For each and every proposed appropriation order, and with respect to any proposed city council vote necessary to effectuate a financial action, including all transfers, all collective bargaining agreements, an ordinance revision or special legislation which may require the expenditure of funds or otherwise financially obligate the city for a period in excess of one year, or with respect to a vote to authorize a borrowing pursuant to a provision of law other than sections four, six or six A of chapter forty-four of the General Laws, the chief financial officer shall, if it be the case, submit in writing to the mayor and city council a certification that it is his professional opinion, , after an evaluation of all pertinent financial information reasonably available, that the city's financial resources and revenues are and will continue to be adequate to support such proposed expenditures or obligations without a detrimental impact on the continuous provision of the existing level of municipal services.

If the chief financial officer fails to provide a certification as aforementioned within seven days of a request for such certification from the city council or mayor, as the case may be, such financial action, financial transfer, appropriation order, collective bargaining agreement, ordinance revisions, special legislation, or borrowing authorization may nonetheless be approved, provided further that the absence of such certification of the chief financial officer is expressly noted in such order or vote.

School department budgets, expenditures and other financial matters requiring action by the city council shall be submitted to the chief financial officer for review and comment after they have been acted upon by the school committee.

**SECTION 6.** The city auditor of the city of Brockton shall have such powers and duties as may be vested in his office by general or special law, and in addition thereto, such powers and duties as are provided for herein. To the extent not otherwise inconsistent herewith, the office of the city auditor shall also have such powers and duties as are provided for by local ordinance.

The city auditor shall, in addition to his other duties, provide, upon majority vote and at the written request of either the city council or its finance committee, within a reasonable time period from such request, an oral or written assessment, or both, as the city council or its finance committee may request, of the current and future financial impact of the cost of any proposed appropriation order, lease or contract arrangement for a term including more than one fiscal year, collective bargaining agreement or borrowing authorization, particularly, but not limited to, as such cost item would relate to the continuous provision of the existing level of municipal services. To the extent reasonable, such assessment shall include such analysis or other information of a financial nature as is specifically requested by a vote of the city council or its finance committee. Such assessment and analysis shall be provided by the auditor as his professional opinion and he shall not be obligated to represent the opinion of the mayor or the chief financial officer.



The city council by majority vote may request such assessment, analysis or other financial information, without otherwise limiting its authority to request such, at any time it receives formal or informal notice of: (i) an expenditure which is or may be in excess of an appropriation; (ii) a condition where an allotment is or may be exceeded; (iii) a certification of the chief financial officer as provided for in section five of this act; or (iv) any actions with respect to temporary or permanent indebtedness.

**SECTION 7.** Notwithstanding the provisions of any general or special law, city charter provisions, or local ordinance to the contrary, on or before August first of each year, or within ten days after the approval by the city council and the mayor of the annual budget for such fiscal year, whichever shall occur later, the persons or officers in charge of all city departments, including the superintendent of schools for the school department, or boards, commissions, agencies or other units of city government, the operations of which have a financial impact on the general fund of the city, shall submit to the chief financial officer and the city auditor, with a copy to the city clerk who shall transmit the same to the city council, in such form as the city auditor may prescribe, an allotment schedule of the appropriations for all personnel expenditure categories included in such department's or unit's budget, indicating the amounts to be expended by such department or unit for such purposes during each of the five following allotment periods: July first through September thirtieth, October first through December thirty-first, January first through the last day of February, March first through April thirtieth, and May first through June thirtieth.

Whenever the chief financial officer or the city auditor determines that any department, board, commission, agency or other unit of city government, including the school department, will exhaust or has exhausted its time period allotment and any amounts unexpended in previous periods before the end of such time period, he shall give notice in writing to such effect to the department head or officer in charge thereof, the mayor, the city solicitor, the chief financial officer or the city auditor as appropriate, and to the city clerk who shall forthwith transmit the same to the city council and finance control board, if such board remains in existence at the time. Upon such a determination and notice thereof, the chief financial officer shall provide the foregoing officials additional reports on at least a monthly basis indicating the status of each of such accounts.

The mayor, within ten days after receiving such a notice, shall determine whether to waive such allotment. A determination that such allotment shall be waived shall not become effective unless and until the chief financial officer files with the mayor and city clerk a certificate that in his opinion sufficient financial resources are or will become available to accommodate the amount of the expenditures in excess of allotment within subsequent period allotments to such department or unit of city government.

If the allotment for such period is waived, the department or other unit of city government shall reduce subsequent periods' allotments by the amount necessary to keep its expenditures within its annual budget, and shall file a report of such allotment adjustments with the mayor, city council, chief financial officer, city auditor and finance control board, if such board remains in existence at the time. If the allotment for such period is not waived, the department or other unit of city government shall terminate all personnel expenditures necessary to meet allotment amounts for the remainder of such period, provided, however, that to the extent that personnel expenditures must be reduced pursuant to the foregoing for one or more allotment periods, no provision included herein shall be construed to abridge the rights of the city or its municipal employees including school department employees to negotiate the method of implementing the required reductions, within twenty-one days of the mayor's determination not to waive such allotment, pursuant to a collective bargaining agreement under the provisions of chapter one hundred and fifty E of the General Laws. All actions, notices and decisions provided for in this section shall be transmitted to the city clerk, city council and finance control board, if such board remains in existence at the time, within seven days.

No personnel expenses earned or accrued within any department, board, commission, agency or other unit of city government including the school department shall be charged to or paid from any allotment of a subsequent period without the express written approval of the mayor specifically permitting such a charge or payment, except for subsequently determined retroactive compensation adjustments; provided further that such permission by the mayor shall not be effective if the entire appropriation for such personnel expenditure categories shall be exhausted. No provision contained in this section shall be construed to impair the authority of the city to make expenditures as otherwise provided by law in the case of an emergency involving the health or safety of the people or their property.

Approval of a payroll for the payment of wages, salaries or other personnel expenses which would result in an expenditure in excess of the allotment, except in the case of an emergency involving the health or safety of the people or their property, shall be a violation of this section by the person or officer in charge of the department or other unit of city government including the superintendent of schools and the school committee as well as any other official so approving such payroll including the mayor, chief financial officer, city auditor and city treasurer.

If the continued payment of wages, salaries, or other personnel expenses is not approved in a period where a department or other unit of city government has exhausted the period allotment or allotments as specified above, or in any case, has exhausted its entire appropriation for a fiscal year, the city shall have no obligation to pay such personnel costs or expenses arising after such allotment or appropriation has been exhausted, except in the case of an emergency involving the health and safety of the people or their property.

Notwithstanding the provisions of chapter one hundred and fifty E of the General Laws, every collective bargaining agreement entered into by the city or the school department after the effective date of this act shall be subject to and shall expressly incorporate the provisions of this section.

Where a supplemental appropriation which authorizes and provides for additional personnel expenditures is approved during the course of and with respect to the current fiscal year and prior to the first day of April of that fiscal year, the subsequent period allotments shall be revised and supplemented so as to include the additional personnel expenditures authorized by such supplemental appropriation.

For the purposes of this statute, the word "emergency" shall mean a major disaster, including but not limited to, flood, drought, fire, hurricane, earthquake, storm, or other catastrophe, whether natural or otherwise, which poses an unexpected and immediate threat to the health or safety of persons or property.

**SECITON 8.** Notwithstanding any general or special law, city charter provision, or local ordinance to the contrary, but fully subject to the provisions of section twenty-one C of chapter fifty-nine of the General Laws, proposition two and one half, so-called, the city of Brockton shall establish a special reserve fund for extraordinary and unforeseen expenditures, which fund shall be designated the "supplemental reserve fund to ensure fiscal stability". Such fund shall be separate and in addition to any amounts appropriated pursuant to the provisions of section five A of chapter forty of the General Laws.

Commencing with fiscal year nineteen hundred and ninety-two and for all fiscal years thereafter, prior to the date when the tax rate is fixed, the board of assessors shall include in the amounts to be raised pursuant to section twenty-three of chapter fifty-nine of the General Laws for such fiscal year an amount, the "Supplemental Reserve Fund Sum", as determined under the provisions herein, such amount to be certified to the board of assessors by the city auditor.

The Supplemental Reserve Fund Sum for fiscal year nineteen hundred and ninety-two shall be an amount equal to one-quarter of one percent of the gross amount to be raised for the prior fiscal year for the general operating fund as appearing on the city's tax rate recapitulation for such prior year; the Supplemental Reserve Fund Sum for fiscal year nineteen hundred and ninety-three shall be an amount equal to one-half of one percent of the gross amount to be raised for the prior fiscal year for the general operating fund as appearing on the city's tax rate recapitulation for such prior year; the Supplemental Reserve Fund Sum for fiscal year nineteen hundred and ninety-four shall be an amount equal to three quarters of one percent of the gross amount to be raised for the prior fiscal year for the general operating funds as appearing on the city's tax rate recapitulation for such prior year, the Supplemental Reserve Fund Sum for the fiscal year nineteen hundred and ninety-five shall be an amount equal to one percent of the gross amount to be raised for the prior fiscal year for the general operating fund as appearing on the city's tax rate recapitulation for such prior year, and; the Supplemental Reserve Fund Sum for fiscal year nineteen hundred and ninety-six and each subsequent fiscal year shall be an amount equal to one and one-half percent of the gross amount to be raised for the prior fiscal year for the general operating fund as appearing on the city's tax rate recapitulation for such prior year; provided further that such amounts may be increased by penalty adjustments as provided for herein.

In each year the amount required to be raised for such special reserve fund may be reduced by the amount, if any, remaining in the reserve fund established for the preceding year after all expenditures have been made therefrom as herein authorized, and such remaining amount shall be retained in the special reserve fund provided for the then current fiscal year.

Transfers or expenditures may be made from the special reserve fund of any fiscal year during that fiscal year only and then only by the mayor with the approval of the city council, and provided further that if the finance control board continues in existence at the time of such transfer or expenditure, only with the approval of said board. Each such transfer or expenditure request by the mayor shall be accompanied by a written statement detailing the amount and the reason for such transfer or expenditure. Except for such transfers or expenditures as hereabove authorized, there shall be no other transfers or expenditures from such fund, nor shall there be any charges against such fund nor reductions in the amount of such fund.

If in any fiscal year subsequent to fiscal year nineteen hundred and ninety-one, the special reserve fund as provided for herein is depleted by transfers or expenditures in excess of fifty percent of the amount certified for that year by the city auditor plus the amount of any penalty adjustment as provided for hereinafter, or if the city incurs net deficits with respect to such fiscal year in excess of fifty percent of the aforementioned amount, the special reserve fund requirement for the succeeding fiscal year shall be increased by one-quarter of one percent of the gross amount to be raised for the year with respect to which the use of the reserve fund or the deficits were incurred as the case may be. Such percentage increase shall be of a permanent nature and be fully effective with respect to the special reserve fund requirements of all succeeding fiscal years, except as provided for hereinafter; provided further, however, that if such penalty adjustment increase shall be made for fiscal years nineteen hundred and ninety-three, nineteen hundred and ninety-four, nineteen hundred and ninety-five, or nineteen hundred and ninety-six, it shall be in addition to the percentage increase in the reserve fund provided for hereinafter. In no event, however, may the special reserve fund requirement for any fiscal year exceed five percent of the gross amount to be raised of the prior fiscal year as appearing on the city's tax rate recapitulation of said prior fiscal year. All amounts required by this act to be raised for each fiscal year shall be certified to the board of assessors by the city auditor prior to the establishment of the tax rate for the then current fiscal year.

Notwithstanding the foregoing, the mayor, with the approval of the commissioner of revenue, may for any fiscal year commencing with fiscal year nineteen hundred and ninety-six reduce the amount otherwise required to be raised for the special reserve fund by one-quarter of one percent of the gross amount to be raised of the prior fiscal year as appearing on the city's tax rate recapitulation of said prior fiscal year, which percentage decrease shall be of a permanent nature and fully effective with respect to the special reserve fund requirements of all succeeding fiscal years; provided that such decrease shall not reduce the fund below one and one-half percent of

the gross amount to be raised of the prior fiscal year as appearing on the city's tax rate recapitulation of said prior fiscal year, and provided further that such reduction, if any shall not work to eliminate or modify such subsequent penalty adjustments as may arise under the provisions hereinabove. While the finance control board remains in existence, such board, to the extent it deems it appropriate to effectuate the purposes of this act, may waive in part or in whole the requirement of this section.

**SECTION 9.** No official of the city of Brockton, except in the case of an emergency involving the health and safety of the people or their property, shall knowingly expend or cause to be expended in any fiscal year any sum in excess of such official's departmental or other governmental units appropriation duly made in accordance with law, nor commit the city, nor cause it to be committed, to any obligation for the future payment of money in excess of such appropriation.

Any official who intentionally violates the provisions of this section shall be personally liable to the city for any amounts expended in excess of an appropriation to the extent that the city does not recover such amounts from the person or persons to whom such amounts were paid. The trial court of the commonwealth or a single justice of the supreme judicial court shall have jurisdiction to adjudicate claims brought by the city hereunder and to order such relief as the court may find claims brought by the city hereunder and to order such relief as the court may find appropriate to prevent further violations of this section. Any official who violates the provisions of this section or of section seven above shall be subject to removal for cause.

For the purposes of this statute, the word "official" shall mean a city department head, permanent, temporary, or acting, including the superintendent of schools, and all municipal boards, committees, including the school committee, and commissions which recommend, authorize or approve the expenditure of funds.

**SECTION 10.** The provisions of this act shall be deemed to supersede any charter provision or ordinance which is contrary or inconsistent with the provisions of this act.

**SECTION 11.** This act shall take effect upon its passage except that the provisions of section seven as to allotments shall be in effect only for allotment periods ending forty-five days or more after the effective date of this act. During the period prior to the initial appointment of a chief financial officer, or during any period in which the position of chief financial officer is vacant, the mayor or his designee shall perform the duties and responsibilities of the chief financial officer with respect to the budget allotment system established by section seven of this act. With respect to fiscal year nineteen hundred and ninety-one, an allotment schedule must be submitted as 'provided within fifteen days of the appointment of a chief financial officer, or if no such officer has been appointed, within fifteen days of a written request therefor from the mayor or his designee.

**SECTION 12.** The provisions of this act are severable and if any of its provisions or an application thereof shall be held to be unconstitutional or invalid by a court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions or other applications thereof.

Emergency Letter: January 2, 1991 @ 4:58 P.M. Approved December 17, 1990.

## **Chapter 483 of the Acts of 2004**

### **AN ACT AUTHORIZING THE CITY OF BROCKTON TO ISSUE PENSION FUNDING BONDS OR NOTES**

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

**SECTION 1.** The city of Brockton may issue bonds or notes from time to time for the purpose of funding all or a portion of the unfunded pension liability of the retirement system of the city of Brockton. Bonds or notes issued under this act shall be outside the limit of indebtedness prescribed in section 10 of chapter 44 of the General Laws, shall be issued for terms not in excess of 30 years from their date of issue and, except as otherwise provided in this act, shall be subject to the applicable provisions of said chapter 44. The aggregate amount of bonds or notes which may be issued by the city of Brockton under this act, shall not exceed the amount which the retirement board of the city of Brockton, with the approval of the city's chief financial officer, treasurer, and city council, shall determine to be necessary to be issued to fund the unfunded pension liability of the retirement system of the city of Brockton as of a particular date and to provide for issuance costs and other expenses necessary or incidental thereto. Such determination of the retirement board of the city of Brockton of the unfunded pension liability shall be based upon the report of a nationally recognized independent consulting firm, which shall be acceptable to the Public Employee Retirement Administration Commission, and which may be the consulting actuary generally retained by the retirement board of the city.

**SECTION 2.** The maturities of bonds or notes issued under this act (i) shall be arranged so that for each issue the annual combined payments of principal and interest shall be as nearly equal as practicable, in the opinion of the treasurer and mayor, or in accordance with a schedule providing for a more rapid amortization of the principal, or (ii) shall be arranged so that for each issue the annual combined payments of principal and interest shall be in amounts specifically approved by the secretary for administration and finance.





**SECTION 3.** Proceeds of any bonds or notes issued under this act other than amounts to be applied to issuance costs or other expenses shall be paid by the city of Brockton to the retirement board of the city of Brockton, shall be allocated solely to reduce the unfunded pension liability to which the bonds or notes relate, shall be invested in any investments which are permitted under chapter 32 of the General Laws, and shall otherwise be held and expended by the retirement board of the city of Brockton in accordance with the law.

**SECTION 4.** Before the issue of any bonds or notes under this act the city of Brockton shall submit to the executive office for administration and finance a plan showing the amount of the bonds and notes to be issued, the amount of the unfunded pension liability to be funded with the proceeds of the bonds and notes, the proposed maturity schedule of the bonds and notes, the proposed allocation of, if any, and plan to finance the principal of and interest on the bonds and notes, the present value savings reasonably expected to be achieved as a result of the issue of the bonds or notes, and any other information requested by the secretary for administration and finance relating to the bonds and notes and no bonds or notes shall be issued hereunder until the secretary has approved the plan and specifically approved the maturity schedule of the bonds or notes if required by section 2. In granting the approval, the secretary shall require the establishment of a reserve to be created from a portion not to exceed 60 per cent in any year, of the amount of the annual savings used to calculate the present value savings. Subject to the regulations established by the secretary, the reserve shall be held and controlled by the city and shall be separate from any other reserve or fund of the city allowed or required by statute. The secretary shall establish a method to calculate both the required amount of annual contribution to the reserve and the minimum value to be maintained in the reserve and shall prescribe conditions for expenditure from the reserve, including its use if necessary to prevent or limit any future unfunded actuarial pension liability, and the conditions under which all or a portion of the funds in the reserve may be available for unrestricted purposes in which case such funds or portions thereof shall be transferred to the city treasury. Any funds in the reserve shall be trust funds within the meaning of section 54 of chapter 44 of the General Laws and, expected as otherwise provided in this act, shall be subject to the provisions of said section 54.

**SECTION 5.** If the unfunded pension liability to be funded with the proceeds of an issue of bond or notes issued under this act relates in part to employees of a governmental unit other than the city of Brockton, each such governmental unit shall be responsible for reimbursing the city of Brockton for such proportion of the annual debt service expense paid by the city of Brockton for bonds or notes issued hereunder as is equal to the proportion of the total unfunded pension liability to be funded with the proceeds of the bonds or notes as relates to that governmental unit. Notwithstanding any general or special law to the contrary, the Public Employee Retirement Administration Commission shall increase the annual amount to be certified under section 22 of the General Laws as the amount necessary to be paid by each such governmental unit other than the city of Brockton by each such governmental unit's proportionate share of the annual debt service expense as determined herein. The city of Brockton shall have the same legal rights and authority as the retirement board of the city of Brockton to collect any amount so assessed to any such governmental unit.

**SECTION 6.** Notwithstanding [Chapter 70 \(https://malegislature.gov/legis/laws/mgl/gl-70-toc.htm\)](https://malegislature.gov/legis/laws/mgl/gl-70-toc.htm) of the General Laws or any other general or special law to the contrary, the portion of the annual debt service paid by the city of Brockton for bonds or notes issued under this act applicable to school department personnel who are members of the city's retirement system shall be included in the computation of net school spending for the purposes of said chapter 70 or any other law.

**SECTION 7.** This act shall take effect upon its passage.

Approved January 6, 2005

[1]Editor's note(s)—Ord. No. D351, adopted Nov. 18, 1994, contained provisions deleting §§ 2-127.1 and 2-141 of this division. Prior to deletion, such sections pertained to career incentive pay for firemen and compensation to disabled police and fire department employees, respectively, as derived from the Code of 1965, §§ 28-3.1 and 28-16, and Ord. No. D116, adopted Oct. 17, 1980. A new § 2-141 has been created in the place of the deleted § 2-141.



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# **DEMOGRAPHIC AND ECONOMIC SUMMARY**

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## DEMOGRAPHIC AND ECONOMIC SUMMARY

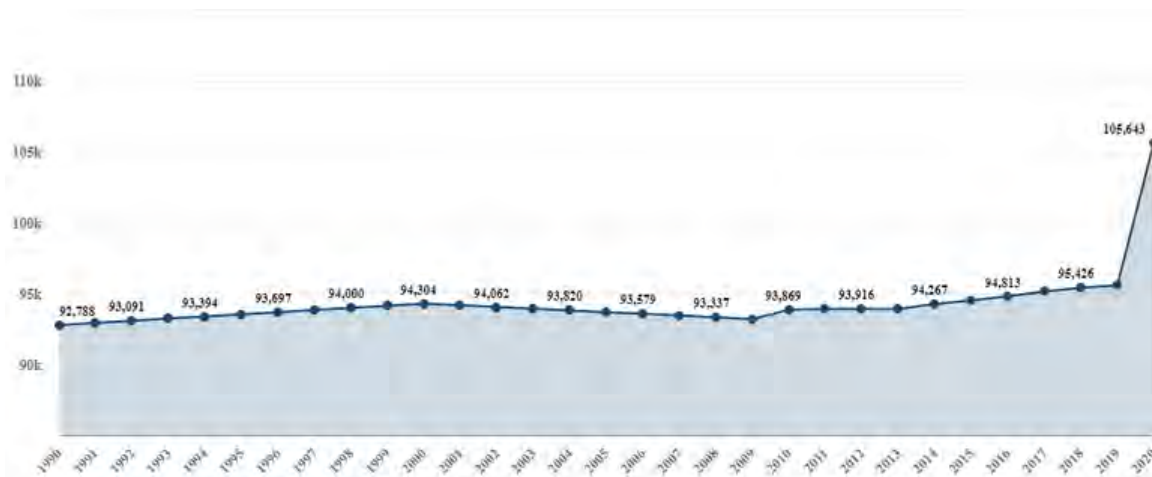
The City of Brockton is a densely developed, diverse urban community, located twenty-five miles south of Boston, covering 21.32 square miles of land with a population of 105,643 (U.S. Census Bureau). Brockton is a Gateway City, one of twenty-six midsize urban centers that anchor regional economies around the state.

Brockton is a city with a rich history that is today home to a young, professional, and diverse population. During the American Civil War, Brockton was the largest producer and manufacturer of shoes in the country. The emergence of the shoemaking industry, along with the development of the Old Colony Railroad, which ran through the City, led to extensive economic prosperity and population growth.

### Population Overview



### Population Growth



\* Data Source: 2020 US Census Bureau [↗](#)

### Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

#### HOUSEHOLD INCOME

Median Income

**\$64,249**

\* Data Source: 2020 US Census Bureau [↗](#)

# Household Analysis

TOTAL HOUSEHOLDS  
**31,459**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

\* Data Source: 2020 US Census Bureau

## Housing Overview



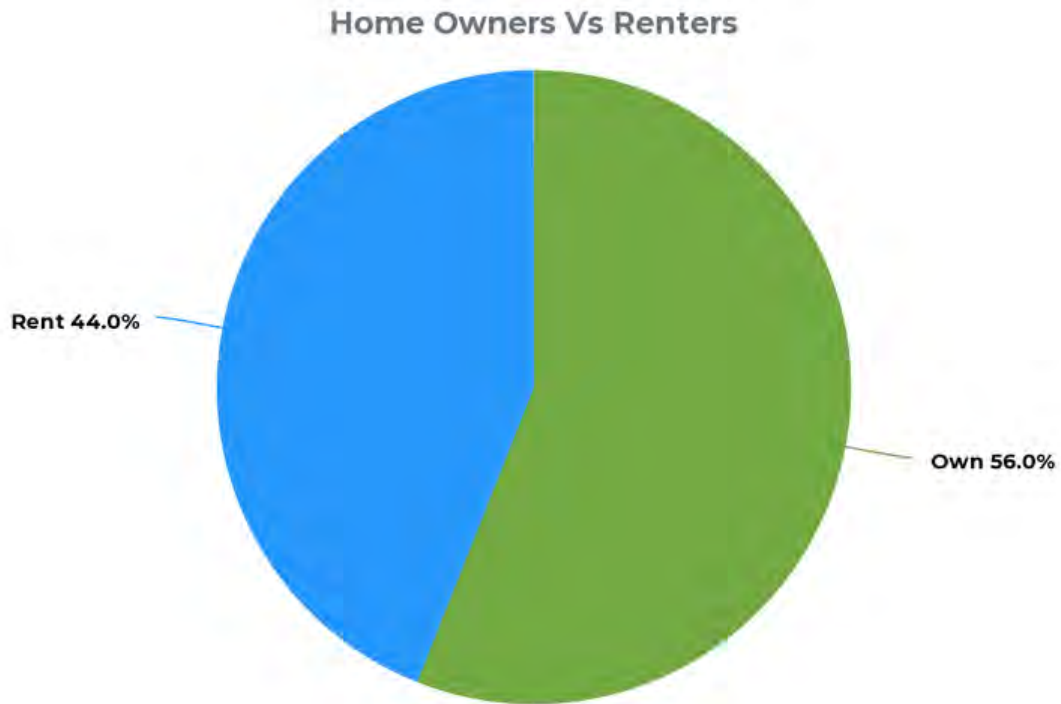
2020 MEDIAN HOME VALUE  
**\$279,600**



\* Data Source: 2020 US Census Bureau



## Home Owners Vs Renters



\* Data Source: 2020 US Census Bureau [🔗](#)

## Home Value Distribution



\* Data Source: 2019 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.

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# **CITY OVERVIEW**

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## FORM OF GOVERNMENT

Brockton is located in Plymouth County, Massachusetts and has a Mayor-Council form of government. The City prides itself on its diversity of cultures and customs and is home to approximately 100,000 residents. Present day Brockton was first settled in the 17th century and was originally known as North Bridgewater – a geographic area that is today comprised of the communities of Brockton, West Bridgewater, East Bridgewater, and Bridgewater. Brockton became a city in 1881.

Farms gave way to factories, and Brockton became an epicenter of the shoe and textile industries, earning the name “Shoe City.” At the dawn of the 20th century, the city had a population of 40,000; and more than 6,000 people were employed in over 100 separate shoe manufacturing entities.

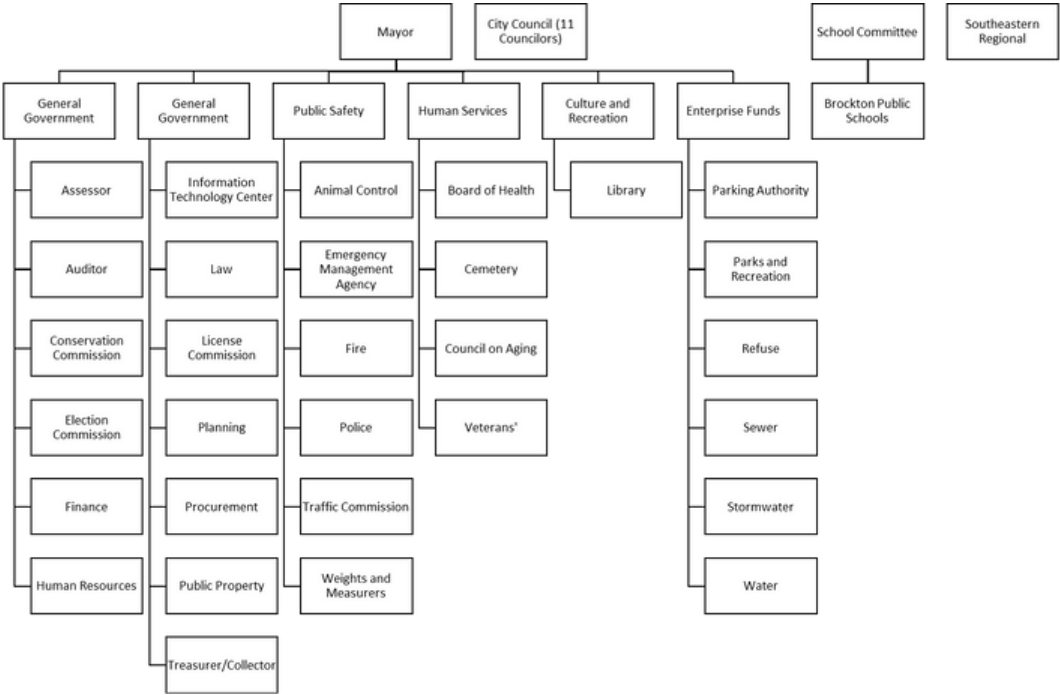
On the state level, Brockton is represented in three districts in the Massachusetts House of Representatives: the Ninth Plymouth, the Tenth Plymouth (which includes West Bridgewater and Precinct 1 of East Bridgewater), and the Eleventh Plymouth (which includes most of Easton). The City is represented in the Massachusetts Senate as a part of the Second Plymouth and Bristol district, which includes Halifax, Hanover, Hanson, Whitman and portions of East Bridgewater and Easton.

Brockton has a city government led by a Mayor and a City Council. The City’s first charter may be found in the Acts of 1881, c192. On November 3, 1957, the City adopted the accepted Plan B form of government. The City Council consists of 4 Councilors-at-Large and 7 Ward Councilors, one for every ward in the City. The City elects a mayor for two-year terms. Robert F. Sullivan was sworn in as the City’s fiftieth Mayor on January 6, 2020.

The charter for the City of Brockton can be found in Part I, Subpart A of the revised ordinances of the City of Brockton. Additional information can be found in Massachusetts General Law Chapter 43, Sections 1-45, and 55-63, as amended.



CITY OF BROCKTON ORGANIZATIONAL CHART



## ELECTED OFFICIALS

The Mayor serves as the chief elected official and CEO of the city. The legislative powers of the City are vested in a city council. One of its members is elected by the Council annually as its President. The City Council is comprised of eleven members: seven are ward councilors elected by the voters of their ward and four are at-large elected by the voters of the whole city.



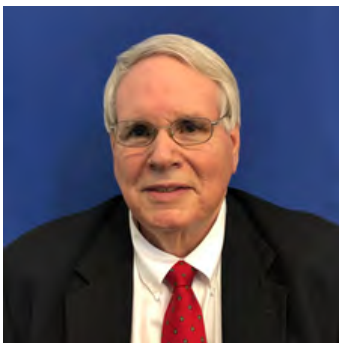
### MAYOR

Robert F. Sullivan  
**Mayor**



### CITY COUNCIL

Susan Nicastro  
**2023 Council President**  
**Ward 4 Councilor**



Winthrop H. Farwell, Jr.  
**Councilor-At-Large**



Rita Mendes  
**Councilor-At-Large**



Moises M. Rodrigues  
**Councilor-At-Large**



David C. Teixeira  
**Councilor-At-Large**



Thomas J. Minichiello Jr.  
**Ward 1 Councilor**





Maria T. Tavares  
**Ward 2 Councilor**



Mark D'Agostino  
**Ward 3 Councilor**



Jeffery Thompson  
**Ward 5 Councilor**



Jack F. Lally  
**Ward 6 Councilor**



Shirley Asack  
**Ward 7 Councilor**

## SCHOOL COMMITTEE

The School Committee consists of the Mayor, who is the Chairman, and seven members, who are elected by the voters of each ward.

**Robert F. Sullivan**- Mayor/Chair

**Mike Thomas**- Superintendent

**Kathleen Ehlers**- Ward 1 Member/Vice Chair

**Cynthia Rivas Mendes** -Ward 2 Member

**Jared Homer**- Ward 3 Member

**Tony Rodrigues**- Ward 4 Member

**Judy Sullivan**- Ward 5 Member

**Joyce J. Asack**- Ward 6 Member

**Timothy J. Sullivan**- Ward 7 Member



## DEPARTMENT DIRECTORY



### Animal Control

Tom DeChellis  
Director  
446 Court Street  
Brockton, MA 02301

Email: [animalcontrol@cobma.us](mailto:animalcontrol@cobma.us)  
Phone: 508-580-7835



### Assessor

John O'Donnell  
Chairman- Board of Assessors  
45 School Street  
Brockton, MA 02301

Email: [assessors@cobma.us](mailto:assessors@cobma.us)  
Phone: 508-580-7194



### Auditor

Karen Preval  
Auditor  
45 School Street  
Brockton, MA 02301

Email: [auditors@cobma.us](mailto:auditors@cobma.us)  
Phone: 508-580-7135



## **Board of Health**

Dr. Eno Mondesir  
Executive Health Officer  
60 Crescent Street  
Brockton, MA 02301

Email: [health@cobma.us](mailto:health@cobma.us)  
Phone: 508-580-7175



## **Cemetery/Parks and Recreation**

Timothy Carpenter  
Superintendent of Parks  
45 Meadow Lane  
Brockton, MA 02301

Email: [parks@cobma.us](mailto:parks@cobma.us)  
Phone: 508-580-7860



## **City Clerk/City Council**

Timothy Cruise  
City Clerk  
45 School Street  
Brockton, MA 02301

Email: [cityclerk@cobma.us](mailto:cityclerk@cobma.us)  
Phone: 508-580-7114



## **Council on Aging**

Janice Fitzgerald  
Director  
45 School Street  
Brockton, MA 02301

Email: [coa@cobma.us](mailto:coa@cobma.us)  
Phone: 508-580-7175



## Department of Public Works

Patrick Hill  
Commissioner  
45 School Street  
Brockton, MA 02301

Email: [dpw@cobma.us](mailto:dpw@cobma.us)  
Phone: 508-580-7139



## Elections Commission

Cynthia Scrivini  
Executive Director  
45 School Street  
Brockton, MA 02301

Email: [elections@cobma.us](mailto:elections@cobma.us)  
Phone: 508-580-7117



## Emergency Management

Stephen Hooke  
Director  
156 West Elm Street  
Brockton, MA 02301

Email: [bema@cobma.us](mailto:bema@cobma.us)  
Phone: 508-580-7871



## Finance

Troy Clarkson  
Chief Financial Officer  
45 School Street  
Brockton, MA 02301

Email: [finance@cobma.us](mailto:finance@cobma.us)  
Phone: 508-580-7165





## **Fire**

Brian Nardelli  
Fire Chief  
560 West Street  
Brockton, MA 02301

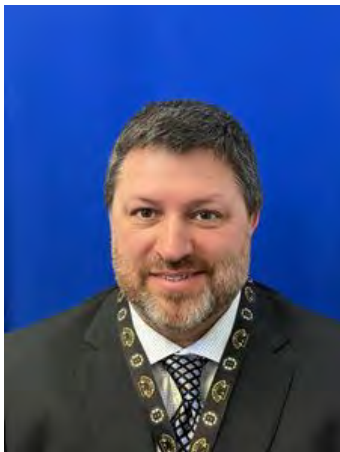
Email: [fire@cobma.us](mailto:fire@cobma.us)  
Phone: 508-580-2323



## **Human Resources**

Sandi Charton  
Director of Human Resources  
45 School Street  
Brockton, MA 02301

Email: [hr@cobma.us](mailto:hr@cobma.us)  
Phone: 508-580-7820



## **Information Technology Center**

Edward Medieros  
Acting Director  
BHS, 470 Forest Avenue  
Brockton, MA 02301

Email: [itchelpdesk@cobma.us](mailto:itchelpdesk@cobma.us)  
Phone: 508-580-7628



## **Law Department**

Megan D. Bridges  
City Solicitor  
45 School Street  
Brockton, MA 02301

Email: [law@cobma.us](mailto:law@cobma.us)  
Phone: 508-580-7110



## **Library**

Paul Engle  
Director  
304 Main Street  
Brockton, MA 02301

Email: [library@cobma.us](mailto:library@cobma.us)  
Phone: 508-580-7890



## **Mayor**

Robert F. Sullivan  
Mayor  
45 School Street  
Brockton, MA 02301

Email: [mayor@cobma.us](mailto:mayor@cobma.us)  
Phone: 508-580-7123



## **Parking Authority**

Eric Akesson  
Executive Director  
60 School Street  
Brockton, MA 02301

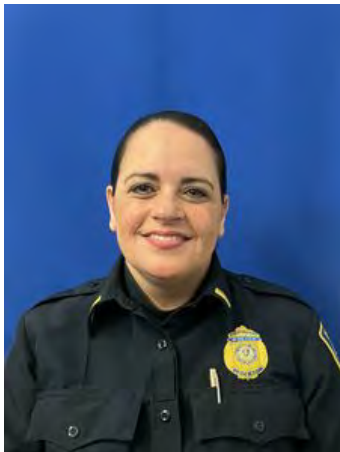
Email: [parking@cobma.us](mailto:parking@cobma.us)  
Phone: 508-580-7840



## **Planner/Planning Board/Conservation Commission**

Rob May  
Director of Planning  
45 School Street  
Brockton, MA 02301

Email: [planning@cobma.us](mailto:planning@cobma.us)  
Phone: 508-580-7113



## **Police**

Brenda Perez  
Police Chief  
7 Commercial Street  
Brockton, MA 02302

Email: [brocktonpolice@brocktonpolice.com](mailto:brocktonpolice@brocktonpolice.com)  
Phone: 508-941-0200



## **Procurement**

Michael Morris  
Chief Procurement Officer  
45 School Street  
Brockton, MA 02301

Email: [procurement@cobma.us](mailto:procurement@cobma.us)  
Phone: 508-580-7191



## **Public Property/War Memorial**

James Plouffe  
Superintendent of Buildings  
45 School Street  
Brockton, MA 02301

Email: [building@cobma.us](mailto:building@cobma.us)  
Phone: 508-580-7150



## **School Department**

Michael Thomas  
Superintendent  
43 Crescent Street  
Brockton, MA 02301

Email: [superintendent@bpsma.org](mailto:superintendent@bpsma.org)  
Phone: 508-580-7000



## **Southeastern Regional Technical Vocational High School**

Holly McClanan  
Superintendent  
250 Foundry Street  
South Easton, MA 02375

Phone: 508-230-1215



## **Traffic Commission**

Captain Mark Pocaro  
Commissioner  
45 School Street  
Brockton, MA 02301

Email: [traffic@cobma.us](mailto:traffic@cobma.us)  
Phone: 508-580-7807



## **Treasurer/Tax Collector**

Martin Brophy  
Treasurer/Tax Collector  
45 School Street  
Brockton, MA 02301

Email: [treasurer@cobma.us](mailto:treasurer@cobma.us)  
Phone: 508-580-7159



## **Veterans' Services**

Kelly Young  
Veterans' Services Officer  
156 West Elm Street (War Memorial Building)  
Brockton, MA 02301

Email: [veterans@cobma.us](mailto:veterans@cobma.us)  
Phone: 508-580-7850



## **Weights and Measurers**

Kevin Croker  
Sealer  
45 School Street  
Brockton, MA 02301

Email: [sealer@cobma.us](mailto:sealer@cobma.us)  
Phone: 508-580-7120



## POSITION LIST

FY23/FY24 Funded Position List	FY22 Staff Positions	FY23 Staff Positions	FY24 Staff Positions	FY2023 to FY2024 Variance
GENERAL GOVERNMENT				
ANIMAL CONTROL	9	9	9	0
ASSESSOR	7	7	7	0
AUDITOR	10	9	10	1
BOARD OF HEALTH	18	18	18	0
CEMETERY	6	6	6	0
CITY CLERK	6	6	7	1
CITY COUNCIL	7	7	5	-2
COUNCIL ON AGING	6	5	6	1
DPW-ADMINISTRATION	4	4	4	0
DPW- ENGINEERING	7	4	4	0
DPW- HIGHWAY	29	29	27	-2
DPW- MAINTENANCE	3	3	3	0
DPW- REFUSE	11	12	12	0
DPW- SEWER	24	25	26	1
DPW-STORMWATER		8	8	0
DPW-WATER	42	39	40	1
ELECTIONS COMMISSION	8	8	8	0
EMERGENCY MANAGEMENT	3	3	4	1
FINANCE	6	7	7	0
FIRE	218	214	214	0
HUMAN RESOURCES	6	6	6	0
INFORMATION TECHNOLOGY	11	14	14	0
LAW DEPARTMENT	10	10	10	0
LIBRARY-FT	27	27	29	2
LIBRARY-PT	15	17	15	-2
LAW-LICENSE COMMISSION	6	6	6	0
MAYOR	11	11	12	1
PARKS & RECREATION	12	12	13	1
PARKING AUTHORITY	16	17	17	0
PLANNER & ECONOMIC DEVELOPMENT	5	6	6	0
POLICE	232	232	233	1
PROCUREMENT	3	2	2	0
PUBLIC PROPERTY	24	23	23	0
TREASURER/COLLECTOR	14	13	13	0
VETERANS SERVICES/COUNCIL	3	3	4	1
WEIGHTS & MEASURES	2	2	2	0
<b>GRAND TOTAL</b>	<b>821</b>	<b>816</b>	<b>830</b>	<b>14</b>

The FY2024 General Fund Budget included staff increases. This is based on the following:

	Administrative Assistant
<b>AUDITOR</b>	II
	Administrative Assistant
<b>CITY CLERK</b>	II
<b>COUNCIL ON AGING</b>	Additional driver
	Created a Public Safety Communications Tech. position
<b>EMERGENCY MANAGEMENT AGENCY</b>	
	Added 2 Grade II positions
<b>LIBRARY-FT</b>	
<b>MAYOR</b>	Executive Assistant
	Added a Maintenance Man
<b>PARKS &amp; RECREATION</b>	



<b>POLICE</b>	Created a Public Safety Communications Tech. position
<b>VETERANS SERVICES/COUNCIL</b>	Increased a Administrative Assistant II

Similarly, the FY2024 General Fund budget includes a reduction in staff. This is based on the following:

<b>CITY COUNCIL</b>	Reduced the number of Administrative Assistant II
<b>DPW- HIGHWAY</b>	No Construction Supervisors
<b>LIBRARY-PT</b>	Decreased # of Children's page & Senior Library Asst. positions

The FY2024 Enterprise Funds budget includes an increase in staff. This is based on the following:

<b>DPW- SEWER</b>	Increase in 2 positions; Business Manager & Public Safety Communications Tech. position
<b>DPW-WATER</b>	Increase in 2 positions; Business Manager & Public Safety Communications Tech. position



# COMMUNITY INFORMATION

## Playgrounds

- Ashfield Playground (Coe Road)
- Clifford Avenue Playground (Clifford Avenue)
- Davis School Playground (Plain Street)
- Gilmore Playground (Spring Avenue)
- Hancock Field (Pearl Street)
- Hill Street Playground (Hill Street)
- Huntington Playground (Warren Avenue)
- Kennedy Playground (Ash Street)
- McKinley Park (Winter Street)
- Mulberry Street Playground (Mulberry Street)
- Nelson Playground (Warren Avenue)
- Perrault Playground (Quincy Street)
- Plymouth Street Recreation (Plymouth Street)
- Puffer Playground (Riverside Street)
- Timothy J. Holster Playground (West Chestnut Street)
- Winthrop Playground (North Main Street)

## Neighborhood Parks

- City Hall Park Plaza
- Keith Park
- Otis Street Park
- Perkins Park
- Korean/Vietnam Veterans Park
- Charles Tartaglia Park

## Community Playgrounds

- Bent Playground (Ash Street)
- Buckley Playground (Clinton Street)
- Downey Playground (Electric Avenue)
- Danny Goodwin Playground (Centre Street)
- Edgar Playground (Dover Street)
- Hilstrom Farm Park (Cary Street)
- North Junior High Playground (Oak Street)
- O'Donnell Playground (Centre Street)
- Parmenter Playground (Prospect Street)
- Raymond Playground (Oak Street)
- Tukis Playground (Melrose Street)
- Walker Playground (May Avenue)
- West Junior High Playground (West Street)

## City Wide Parks

- D.W. Field Park and Municipal Golf Course (Oak Street)
- Hillstrom Farm Park (Cary Street)
- Salisbury River Plain (Montello Street/White Avenue)
- Snow Park (Crescent Street)
- Brookfield Playground (Jon Drive)
- Salisbury Park (Crescent Street)



## **Community Schools**

- Barrett Russell Early Childhood
- Angelo Elementary School
- Arnone Elementary School
- Baker Elementary School
- Brookfield Elementary School
- Downey Elementary School
- Gilmore Elementary School
- Manthala George Elementary School
- Hancock Elementary School
- Kennedy Elementary School
- Davis Elementary School
- Raymond Elementary School
- Ashfield Middle School
- East Middle School
- North Middle School
- Plouffe Academy School
- South Middle School
- West Middle School
- Brockton High School
- Edison Academy School
- Champion High School
- Huntington Therapeutic Day
- Frederick Douglass Academy

## **Community Pools**

- Cosgrove Pool (Crescent Street)
- Manning Pool (Forest Avenue)

## MUSEUMS AND CULTURAL ATTRACTIONS

### Brockton Historical Society Museum

As Brockton was the center of the nation's industrial development, individuals and organizations have come together through the Historical Society to promote the city and region's rich legacy.

Current exhibits include:

**The Edison Exhibit-** Features a rare display of early incandescent bulbs, wiring, and equipment developed by Thomas Edison.

**The Fire Museum-** Constructed to preserve the proud history of firefighting. Thousands of fire-fighting artifacts are preserved within the installation along with a memorial dedicated to the memory of Brockton's own firemen who were killed during the Strand Theatre fire of 1941.

**The Homestead-** Built in 1767 by Deacon Jeremiah Beal, descendant of Hingham's John Beal, one of the first shoemakers in America. The Homestead was used as a tavern called The Solid Rock Inn and later acquired by the Brockton Historical Society. Features of the exhibit include primitive tools, a cast iron stove, and intricate tin ceilings.

**The Shoe Museum-** Features *The Rise and Fall of the American Shoe Industry* which traces the evolution of shoemaking from the 16<sup>th</sup> century to the present. The museum displays a popular exhibit of celebrity footwear including those worn by presidents and first ladies as well as by Ted Williams, Arthur Fiedler, and Rocky Marciano.



## Brockton Symphony Orchestra

It is the mission of the Brockton Symphony Orchestra to enhance the cultural landscape of Brockton and surrounding communities by providing quality, locally produced symphonic music. The program began as the "Brockton Orchestral Society" in 1948, born from the desire of local musicians to perform the symphonic repertoire together in their community.

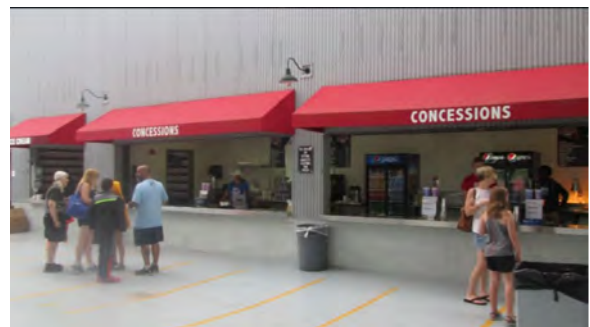
The Brockton Symphony Orchestra is considered one of the finest orchestras in the Greater Boston area, and has been called "one of the region's classical jewels" by the Boston Globe.

For over 70 years, the Brockton Symphony Orchestra has provided live, professional-level symphonic concerts to the greater Brockton community; taught and inspired children about music; and encouraged participation of local musicians and students. The Brockton Symphony actively strives to enhance music education by performing with choruses and orchestras from local schools, and the annual Youth Competition encourages and rewards gifted young instrumentalists.



## Campanelli Stadium

Campanelli Stadium is primarily used for baseball and as the home field of the Brockton Rox baseball team of the Futures Collegiate Baseball League summer league. The stadium opened in 2002 and seats 6,000 people. The venue has also been used for medium to large scale concerts and other events. Major music acts such as Jack Johnson, Willie Nelson, Bob Dylan, and The B-52's have all played at Campanelli. Other events, including The Jonas Brothers' Road Dogs Softball Game and the Kevin Faulk Celebrity Softball Game have also been held at the facility. The stadium also hosts small scale events, such as Boy Scout overnights, Brockton High School baseball games, select Boston College Eagles baseball games, and the Baseball Beanpot (Boston College, UMass Amherst, Northeastern, and Harvard).





## Fuller Craft Museum

The Fuller Craft Museum was made possible by Myron Fuller who set up a trust fund for an educational art center. Fuller set aside the sum of one million dollars to establish the art museum and cultural center in memory of his family. In 1969, the museum was built and first opened its doors as the new Brockton Art Center-Fuller Memorial. There was no collection, but there were lectures and exhibitions of mostly drawings and paintings. The museum eventually changed its name to The Fuller Museum of Art and began collecting artwork in every medium.

In 2004, the museum changed again to Fuller Craft Museum to focus solely on collecting contemporary craft, which is rooted in the creation of functional objects and dates back roughly to the end of World War II. Makers who work primarily with their hands in materials that are tactile and familiar (wood, metal, glass, ceramics, and fiber) have stretched the boundaries of these functional everyday objects into the conceptual, the personal, the virtuosic, and wildly imaginative studio craft scene.

The Fuller Craft Museum offers expansive opportunities to discover the world of contemporary craft.



## Stacy Adams Cultural Arts Building

The Stacy Adams Cultural Arts Building, under the direction of President Arnie Danielson, is a thriving gallery packed with paintings, a children's dance school, and music studios. Brockton Cultural Arts focuses on teaching emerging artists about taking their original work and turning it into marketable products.



## Liberty Tree

The Liberty Tree, a large Sycamore tree located on what is presently known as Frederick Douglass Avenue (formerly High Street), was a marker for the City's place on the Underground Railroad, the pre-Civil War system of support for runaway slaves on their journey to freedom. Freedom fighting abolitionists such as Frederick Douglass, William Lloyd Garrison, and Lucretia Mott among others, held many meetings under the Liberty Tree, as they discussed the liberation of enslaved black people. The tree was cut down in 2004, but the stump lives on, serving as a meaningful reminder that Brockton has always been a safe place for any race or nationality that decides to call it home.







## Mayor Robert Sullivan Summer Concert Series

The Summer Concert Series is an annual eight-week concert sponsored by the Office of Mayor Robert Sullivan. Each summer, residents can listen to local musical acts like Billy Couto & the After Hours, Los Sugar Kingz, Biz Knight, and more.



## Greek Food Festival

The Greek Food Festival, organized by the Annunciation Greek Orthodox Church and sponsored by the Brockton Mayor's Office, is an annual celebration of Greek culture, food, and traditions. The Greek community has a long history within the City of Brockton, dating back to the boom of the Shoe Industry. The Greek Food Festival is a cherished event by many in the community.



## PROVA!

PROVA! is a dynamic venue that celebrates Brockton's rich multicultural heritage. The venue offers local food and craft beer, family fun, and diverse arts and entertainment. PROVA! is made up of businesses, local nonprofits, city officials, and volunteers working to transform a vacant lot in the heart of downtown Brockton into a safe, fun, and vibrant outdoor space for building community.



## **“Brockton MA City of Champions” App**

To spark business recovery and resiliency amid the COVID-19 pandemic, the City of Brockton collaborated with Old Colony Planning Council, using grant funding from the MA Office of Business Development to introduce a new mobile app for the “City of Champions.” The “Brockton MA - City of Champions” app is the first technological tool utilized via Mayor Robert Sullivan’s “Open For Business Initiative.” The app assists Brockton businesses by providing residents and visitors with an accurate business directory right at their fingertips. Companies in the city will have the opportunity to claim their business on the app and upload website information, digital menus, special deals/discounts, and more. There are currently 2,000 businesses listed on the app, many of which are still waiting to be claimed by business owners. Businesses can claim their business by visiting and following six easy steps [claim.mycivicapps.com](https://claim.mycivicapps.com). The app is available for download on both Apple and android app stores.



Scan this QR code to download the app



## Brockton Public Library COVID Memorial

The Brockton Public Library Covid Memorial is a cooperative project to memorialize the friends and families of the City of Brockton who suffered loss during the pandemic to COVID-19. Designed by the staff of the Brockton Public Library, our community memorial was created with tiles handmade by the citizens of Brockton and has been brought to life by mosaic artist Emily Bhagrava. It currently resides inside the Thomas P. Kennedy Main Branch and will be installed permanently on the main branch front lawn in summer 2023.





## Cape Verdean Festival

2022 marked the 28th Annual Cape Verdean Festival in Brockton, an important pastime for the Cape Verdean community in Southeast Massachusetts. The festival is a place for people across the community to come together to celebrate Cape Verdean, Portuguese, and Brazilian culture, food, and music. Community members sell food, fruits, and clothing, as well as promote a variety of local businesses in and around the City of Brockton. This event is organized by the Cape Verdean Association of Brockton.



## Hispanic Heritage Parade

The City of Brockton's First Hispanic Heritage Parade, organized by the Latin Women's Association in conjunction with Mayor Robert Sullivan's Office, celebrated Hispanic Heritage Month and proudly demonstrated the various cultures represented in the City of Brockton. Representatives from Columbia, Honduras, Ecuador, Guatemala, Dominican Republic, Mexico, Paraguay, Peru, Puerto Rico, El Salvador, and Venezuela participated in the parade and arranged information booths to display various cultural foods and garb from their respective nations. 2022 marked the first Hispanic Heritage Parade to take place in the City of Brockton.





## **BROCKTON SERVICES**

**The Champion Plan** (CP) is a Police Assisted Recovery Program, which has served hundreds of individuals and assisted with hundreds more placements into substance use treatment since its launch in 2016. The program is in partnership with the Office of Mayor Robert F. Sullivan, the Brockton Police Department, Brewster Ambulance, Brockton Area-Multi Services Inc. (BAMSI), the Gandara Center, and the Brockton Area Prevention Collaborative. The CP celebrated 5 years in 2021. The CP was created to help those dealing with Substance Use Disorders (SUD) gain access to treatment with recovery coaches calling to follow up at 72 hours, one week, periodic monthly check ins, and a survey at the 2-year call. CP staff has made over 10,000 follow-up calls.

Recognizing the needs of the participants, CP has grown to include aftercare support, help with referrals to long-term programs, sober housing, and out-patient programs along with applications, IDs, and MassHealth.

Due to COVID-19 restricting outreach, CP has adapted and on Tuesday, Wednesday & Thursday from 9:00 am to noon, has become a drop-in for support. Staff has helped with housing and social security applications, birth certificates, social security cards and referrals to clothing supports.

**Brockton After Dark** is a free summer program for youth ages 13-20 offering sports and enrichment activities. The program is conducted in partnership with the Brockton Public Schools. Brockton After Dark did not run in 2020 due to COVID-19, but will be opening up again in 2021 and offering a new drama component.

## TOP EMPLOYERS

- HarborOne Bank- 770 Oak Street
- Barbour Corporation- 1001 N. Montello Street
- Baypointe Rehabilitation Center- 50 Christy Place
- Brockton Area Transit Authority- 155 Court Street
- Brockton Housing Authority- 45 Goddard Road
- City of Brockton- 45 School Street
- Columbia Gas of MA- 990 Belmont Street
- Concord Foods- 10 Minuteman Way
- Good Samaritan Medical Center- 235 N. Pearl Street
- Massasoit Community College- 1 Massasoit Boulevard
- Brockton Neighborhood Health Center- 63 Main Street
- Old Colony YMCA- 320 Main Street
- Signature Healthcare- 680 Centre Street
- T.F. Kinnealey & Co., Inc.- 1100 Pearl Street
- UPS- 200 Oak Hill Way
- VA Medical Center- 940 Belmont Street
- W.B. Mason Co., Inc.- 59 Centre Street
- Westgate Mall- 200 Westgate Drive

**Source: Metro South Chamber of Commerce, Book for Business**



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# FINANCIAL SUMMARIES

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## FY2024 BUDGET CALENDAR

<b>November 30, 2022</b>	<b>Budget Kickoff Meeting:</b> <ul style="list-style-type: none"> <li>◦ CFO briefs department heads and fiscal staff on FY24 budget guidelines.</li> </ul>
<b>January 3, 2023</b>	<b>Electronic Distribution of budget materials to departments:</b> <ul style="list-style-type: none"> <li>◦ Position list.</li> <li>◦ Personal Services sheets.</li> <li>◦ FY23 YTD budgets through December 31, 2022.</li> <li>◦ FY24 budget guidelines.</li> </ul>
<b>January 16, 2023</b>	<b>Deadline for departments to notify the Finance Office of any changes to Personal Services sheets and position list.</b>
<b>January 4, 2023 through January 27, 2023</b>	<b>Departments review and update budget materials:</b> <ul style="list-style-type: none"> <li>◦ Position list.</li> <li>◦ Personal Service sheets.</li> <li>◦ FY24 expenditure projections.</li> <li>◦ Mission statement and services.</li> <li>◦ Performance Measures</li> <li>◦ FY23 accomplishments.</li> <li>◦ FY24 objectives.</li> <li>◦ Review FY24 revenue projections.</li> </ul> <p>All supporting documentation must be submitted to the Finance Department for preliminary review.</p>
<b>January 23, 2023</b>	<b>Deadline for FY24 budgets to be updated in Munis.</b>
<b>January 30, 2023 through February 24, 2023</b>	<b>Department head meetings with the CFO:</b> <ul style="list-style-type: none"> <li>◦ Review the status of FY23 budgets and FY24 projected budgets.</li> <li>◦ Review department goals and accomplishments (FY23-FY24).</li> <li>◦ Review grants and revenue projections.</li> </ul>
<b>March 13, 2023 through April 3, 2023</b>	<b>Review budgets with Mayor and prepare budget documents.</b>
<b>May 2023</b>	<b>Mayor and CFO budget presentations and distribution of budget documents to the City Council.</b>
<b>May/June 2023</b>	<b>Budget is submitted:</b> <ul style="list-style-type: none"> <li>◦ Appropriation Order to the City Clerk- May 16, 2023</li> <li>◦ Projected Budget Hearings- June 5- June 8, 2023</li> <li>◦ City Council Final Vote- June 26, 2023</li> </ul>



## **BUDGET PROCESS**

The preparation of the annual budget for the City is governed by the provisions of Chapter 44 of the Massachusetts General Laws. The budget cycle for FY24 was initiated in November 2022. At that time, the Finance Department, in collaboration with the Mayor, established general budgetary guidelines and limitations for the coming year.

The budget format is based on a system of services, goals and accomplishments that are quantifiable where applicable. The emphasis is on further integration of the Mayor's goals in order to continue refinement of the budget document. In the FY24 Budget, goals and measures are more comprehensive, and more illustrative of the services and programs provided by City departments.

The Mayor, in his guidelines, asked departments to be mindful of the City's new initiatives and the impacts they would have on the operating budget. In general, the majority of expenditure lines remained either level funded or were reduced. Departments tried to absorb increasing costs due to contractual terms within their budgets and not knowingly under-budget them. Additional supplemental requests for new or expanded services, were submitted and reviewed as part of the FY24 Budget. The FY24 goal is to submit a budget to the City Council that supports the Mayor's priorities and programmatic and operational needs.

The City Council held a series of public hearings to solicit citizen participation regarding departmental budget requests between June 5, 2023-June 8, 2023. The City Council has the jurisdiction to make reductions, but cannot increase the proposed budget. The annual budget for FY24 becomes effective July 1, 2023.



# **BASIS OF BUDGETING**

## **BUDGET AMENDMENT PROCESS**

During the course of the year, and based on the recommendations by the Mayor, the City Council may, by majority vote, transfer any amount appropriated by a department to another statutory category within the same department. A two-thirds vote of the City Council is required to transfer appropriations from one department to another. In order to increase the total appropriation in any department, a majority vote of the City Council is required.

## **BASIS OF BUDGETING AND ACCOUNTING**

Pursuant to Chapter 44, Section 32 of the Massachusetts General Laws, the City adopts an annual budget for the General Fund and the Water, Sewer, Refuse, Parks and Recreation, and Renewable Energy Enterprise Funds. The level of expenditure may not exceed appropriations for each department or undertaking classified in the following categories:

1. Personal Services
2. Overtime
3. Purchase of Services
4. Goods and Supplies
5. Capital

The day-to-day method of accounting used by the City of Brockton is the Uniform Massachusetts Accounting System (UMAS). This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue for local government entities, and the system is intended to demonstrate compliance with state statutes and local decisions (e.g. the budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Modified accrual accounting combines accrual-basis accounting with cash-basis accounting and recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred.

The full accrual basis of accounting is used for the City's financial statements, which are produced based on Generally Accepted Accounting Principles (GAAP). The statements report information about the City with a broad overview. These statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long term financial position of the City. The users of financial statements are often bond rating agencies. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as deferred revenue when levied (budgeted), as opposed to when susceptible to accrual (GAAP). For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP). The depreciation of fixed assets is not recognized as a current expense on a budgetary basis, except when actual maintenance costs are included in departmental budgets.

Revenues for the Parking Authority Fund are recorded within the Parking Authority's Garage and Meters Reserve Fund; however, no expenditures are charged directly to the Parking Authority Reserve Fund. Instead, transfers are made from the Parking Authority Reserve Fund to the General Fund to cover related expenditures.

Proposed expenditure appropriations for all departments and operations of the City, except those of the School Department, are prepared under the direction of the Chief Financial Officer. All budget appropriations, including those of the School Department, are approved by the City Council. The School Department budget is prepared under the direction of the School Committee.



In addition, the Mayor may submit to the City Council supplementary appropriation orders as deemed necessary. The City Council may reduce or reject any item in the budget submitted by the Mayor, but they may not increase or add items to the budget.

The City follows a gross budgeting concept pursuant to which expenditures financed by Special Revenue Funds and Trusts are budgeted as General Fund expenditures and are financed by transfers from these funds to the General, Water, Sewer, Refuse, Parks and Recreation, and Renewable Energy Fund.

The City follows the accounting practices established by the Commonwealth of Massachusetts Department of Revenue, which are called the budgetary basis method of accounting, in the preparation of the annual budget and property tax certification process. The budgetary basis departs from the accounting basis, which is the accounting practice compatible with the Generally Accepted Accounting Principles (GAAP) in the following ways:

- a. Real estate and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- b. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
- c. Certain activities and transactions are presented as components of the General Fund (budgetary), rather than as separate funds (GAAP).
- d. Amounts raised for the prior years' deficits and available funds from prior years' surpluses are recorded as revenue items (budgetary), but have no effect on revenues (GAAP).

## FUND DESCRIPTIONS

The accounts of the City of Brockton are organized and operated on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions. All the funds can be divided into three categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds. The City of Brockton utilizes all three fund types.

Governmental Funds use the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are “susceptible to accrual” (i.e. both measurable and available). Property taxes are recorded as revenue in the year for which the taxes have been levied, provided they are collected within 60 days after year-end. Investment income is recorded as earned. Other revenues are recorded on a cash basis, because they are generally not measurable until actually received. Expenditures are recorded when the liability is incurred except for (1) interest on general obligation debt, which is recorded when due, and (2) tax abatements, judgments, and claims, which are all recorded as expenditures to the extent that they have been paid or are expected to be paid with expendable available resources.

### GOVERNMENT FUND TYPES

The General Fund of a municipal organization serves as the primary reporting mechanism for day to day governmental operations. The General Fund is supported by revenues from real estate and personal property taxes, state aid, excise taxes, investment income, fines and forfeitures, and fees and charges. The departments funded within the General Fund include: General Government, Public Safety, Department of Public Works, Human Services, Culture and Recreation, Education, Retirement, Debt Management, and non-departmental expenses, such as government assessments.

Special Revenue Funds account for revenues that are legally restricted to specific purposes. These revenues are accounted for separately from the General Fund for both legal and practical purposes, as the accounts often span multiple fiscal years.

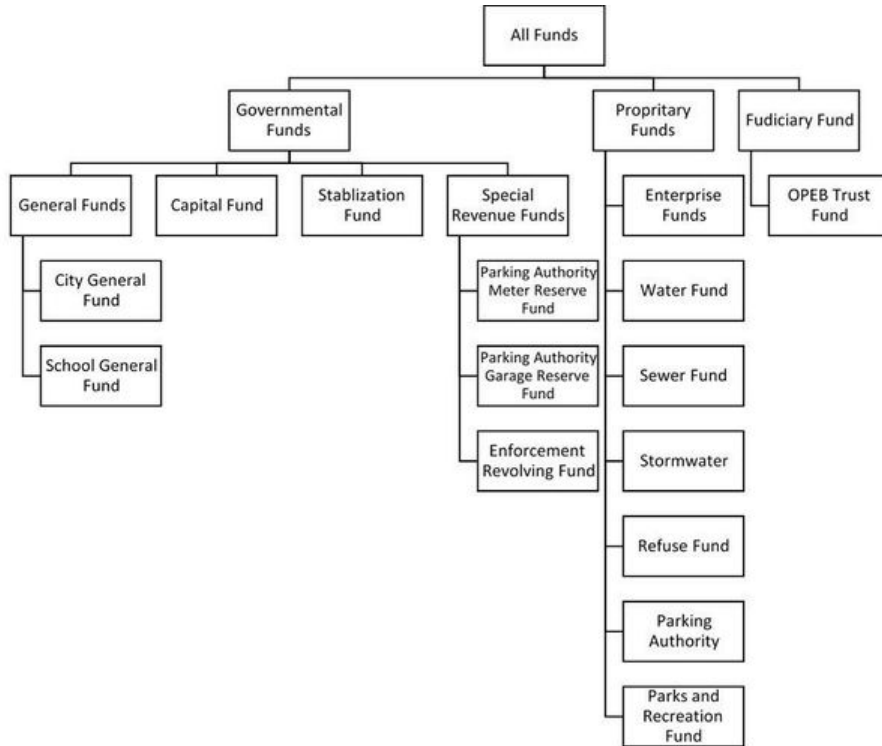
The Capital Projects Fund is used to account for expenditures on the acquisition or construction of major capital facilities as well as items related to the City’s Capital Plan.

Proprietary Funds and Fiduciary Funds are accounted for using the flow of economic resources measurement focus and full accrual basis of accounting. Under this method, revenues are reported when earned and expenses are recorded at the time liabilities are incurred.

Proprietary Funds refer to the City’s “business-type” activities and are used to separate them from Governmental Funds in financial statements. This fund is financed and operating in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. These funds account for their own fixed assets and long-term liabilities.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. The City is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds.

# CITY FUND STRUCTURE



## Major Fund Description

**General Fund-** The City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Capital Funds-** Accounts for financial resources to be used for the acquisition or construction of major capital projects.

**Enterprise Funds-**Accounts for six city-wide services: Water, Sewer, Stormwater, Refuse, Parking Authority, and Parks and Recreation.

**\*Note:** The financial statement includes agency funds for off-duty Police, Fire, and Custodial details.



## DEPARTMENT FUND RELATIONSHIP

The following chart shows City departments by fund:

DEPARTMENT	GENERAL FUND	ENTERPRISE FUND	CAPITAL FUNDS
Animal Control	√		
Assessors	√		
Auditor	√		
Board of Health	√		
Cemetery Department	√		
City Clerk	√		
Conservation Commission	√		
Council on Aging	√		
DPW- Commissioner	√		
DPW- Engineering	√		
DPW- Highway	√		
DPW- Maintenance	√		
Election Commission	√		
Emergency Management Agency	√		
Finance	√		
Fire	√		
Human Resources	√		
Information Technology Center	√		
Law Department	√		
Library	√		
License Commission	√		
Mayor	√		
Parking Authority		√	√
Planning and Economic Development	√		
Planning Board	√		
Police	√		√
Procurement	√		
Public Property	√		
Stormwater		√	
Traffic Commission	√		
Treasurer/ Tax Collector	√		
Veteran's Services	√		
War Memorial	√		
Weights and Measures	√		
Water		√	
Sewer		√	
Refuse		√	
Parks and Recreation		√	

## BUDGET APPROPRIATION BY FUND

FUND TYPE	FY2024*
Direct General Fund	\$492,075,497
<b>TOTAL GENERAL FUND</b>	<b>\$492,075,497</b>
<b>ENTERPRISE FUNDS</b>	
Stormwater	\$198,102
Water	\$21,293,516
Sewer	\$22,128,857
Refuse	\$10,544,078
Parks and Recreation	\$2,752,968
Parking Authority	\$1,354,205
<b>TOTAL ENTERPRISE FUND</b>	<b>\$58,271,726</b>
<b>FY2024 GRAND TOTAL APPROPRIATION*</b>	<b>\$550,347,222</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.



# APPROPRIATION ORDER

ORDERED: **1.** Move that \$493,888,038 be appropriated for the following general fund departmental expenditures of the City for the fiscal year ending June 30, 2024, which will be funded through the following sources:

State Aid	274,755,077
Tax Levy	172,770,376
Local Receipts	24,797,200
Available Funds	21,565,385
<b>Total</b>	<b>493,888,038</b>

## GENERAL GOVERNMENT

### Assessor

Personal Services - Other Than Overtime	659,655
Ordinary Maintenance - Services	132,950
Ordinary Maintenance - Goods	9,100

### Auditor

Personal Services - Overtime	5,000
Personal Services - Other Than Overtime	817,323
Ordinary Maintenance - Services	233,200
Ordinary Maintenance - Goods	19,750

### Auditor Mail

Ordinary Maintenance - Services	305,400
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### Auditor Telephone

Ordinary Maintenance - Services	89,000
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### City Clerk

Personal Services - Overtime	6,000
Personal Services - Other Than Overtime	568,741
Ordinary Maintenance - Services	68,000
Ordinary Maintenance - Goods	21,775

### City Council

Personal Services - Overtime	6,500
Personal Services - Other Than Overtime	680,810
Ordinary Maintenance - Services	86,000
Ordinary Maintenance - Goods	68,500

### Conservation Commission

Personal Services - Overtime	5,000
Personal Services - Other Than Overtime	25,000
Ordinary Maintenance - Services	61,675
Ordinary Maintenance - Goods	6,100

### Election Commission

Personal Services - Overtime	5,000
Personal Services - Other Than Overtime	566,788
Ordinary Maintenance - Services	96,900
Ordinary Maintenance - Goods	7,781

### Finance

Personal Services - Overtime	500
Personal Services - Other Than Overtime	821,587
Ordinary Maintenance - Services	1,270,950
Ordinary Maintenance - Goods	18,215
Out of State Travel	15,000



**Human Resources**

Personal Services - Overtime	2,000
Personal Services - Other Than Overtime	418,711
Ordinary Maintenance - Services	217,000
Ordinary Maintenance - Goods	47,500

**Human Resources- Employee Benefits**

Employee Benefits	59,608,470
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**Information Technology Center**

Personal Services - Overtime	65,000
Personal Services - Other Than Overtime	1,403,530
Ordinary Maintenance - Services	1,571,820
Ordinary Maintenance - Goods	345,610
Out of State Travel	5,000

**Law**

Personal Services - Overtime	1,000
Personal Services - Other Than Overtime	1,129,161
Ordinary Maintenance - Services	391,214
Ordinary Maintenance - Goods	134,514
Law Court Judgements	250,000
Workers Compensation	1,140,183
Property Insurance	1,600,000

**Law- License Commission**

Personal Services - Overtime	10,950
Personal Services - Other Than Overtime	107,808
Ordinary Maintenance - Services	1,600
Ordinary Maintenance - Goods	8,000

**Mayor**

Personal Services - Overtime	3,000
Personal Services - Other Than Overtime	908,680
Ordinary Maintenance - Services	549,795
Ordinary Maintenance - Goods	62,324
40 R Activities	11,041
Mayor Cultural Affairs	20,850
Mayor Cable Access	337,500
Women's Commission	3,400
Diversity Commission	3,400
Historical Commission	3,400
Youth Task Force	100,000

**Planning and Economic Development**

Personal Services - Overtime	3,000
Personal Services - Other Than Overtime	470,611
Ordinary Maintenance - Services	239,800
Ordinary Maintenance - Goods	20,200

**Planning Board**

Personal Services - Overtime	5,000
Personal Services- Other Than Overtime	19,500
Ordinary Maintenance - Services	14,275
Ordinary Maintenance - Goods	3,000

**Procurement Department**

Personal Services - Other Than Overtime	194,853
Ordinary Maintenance - Services	525
Ordinary Maintenance - Goods	10,700



**Public Property**

Personal Services - Overtime	170,200
Personal Services - Other Than Overtime	2,258,125
Ordinary Maintenance - Services	845,428
Ordinary Maintenance - Goods	395,356
Public Property Net-School Spending (EX&OM)	50,000
Public Property Stadium Personal Services- Overtime	10,000
Public Property Stadium Ordinary Maintenance-Services	95,000

**Treasurer/Tax Collector**

Personal Services - Overtime	5,000
Personal Services - Other Than Overtime	920,924
Ordinary Maintenance - Services	29,500
Ordinary Maintenance - Goods	30,210
Medicare Tax	4,010,000

**PUBLIC SAFETY****Animal Control**

Personal Services - Overtime	30,450
Personal Services - Other Than Overtime	700,019
Ordinary Maintenance - Services	51,987
Ordinary Maintenance - Goods	13,029

**Emergency Management Agency**

Personal Services - Other Than Overtime	101,547
Ordinary Maintenance - Services	10,200
Ordinary Maintenance - Goods	9,085

**Fire**

Personal Services - Overtime	408,000
Personal Services - Other Than Overtime	30,706,962
Ordinary Maintenance - Services	1,229,404
Ordinary Maintenance - Goods	546,090
Personal Services -Fire Staffing Overtime	870,000
Principal and Interest on Long-Term Debt	303,125

**Police**

Personal Services - Other Than Overtime	30,018,964
Personal Services - Overtime	1,610,514
Ordinary Maintenance - Services	883,355
Ordinary Maintenance - Goods	523,029

**Traffic Commission**

Personal Services - Overtime	50,000
Personal Services - Other Than Overtime	10,000
Ordinary Maintenance - Services	192,296
Ordinary Maintenance - Goods	323,180

**Weights & Measures**

Personal Services - Overtime	4,000
Personal Services - Other Than Overtime	178,365
Ordinary Maintenance - Services	15,600
Ordinary Maintenance - Goods	6,846
Out of State Travel	1,800

**DEPARTMENT OF PUBLIC WORKS****DPW-Commissioner**

Personal Services - Overtime	5,638
Personal Services - Other Than Overtime	494,079
Ordinary Maintenance - Services	4,950
Ordinary Maintenance - Goods	15,664



**DPW-Engineering**

Personal Services - Overtime	13,000
Personal Services - Other Than Overtime	291,550
Ordinary Maintenance - Services	26,100
Ordinary Maintenance - Goods	50,647

**DPW-Highway**

Personal Services - Overtime	300,000
Personal Services - Other Than Overtime	2,073,248
Ordinary Maintenance - Services	3,325,007
Ordinary Maintenance - Goods	1,208,135

**DPW-Maintenance**

Personal Services - Overtime	20,000
Personal Services - Other Than Overtime	256,570
Ordinary Maintenance - Services	29,526
Ordinary Maintenance - Goods	591,260

**HUMAN SERVICES****Board of Health**

Personal Services - Overtime	6,250
Personal Services - Other Than Overtime	276,885
Ordinary Maintenance - Services	39,750
Ordinary Maintenance - Goods	49,500

**Cemetery**

Personal Services - Overtime	100,000
Personal Services - Other Than Overtime	389,049
Ordinary Maintenance - Services	154,766
Ordinary Maintenance - Goods	84,400

**Council on Aging**

Personal Services - Overtime	840
Personal Services - Other Than Overtime	383,572
Ordinary Maintenance - Services	17,200
Ordinary Maintenance - Goods	26,750

**Veterans' Council**

Vet Council Goods & Supplies	16,000
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**Veterans' Services**

Personal Services - Overtime	5,500
Personal Services - Other Than Overtime	283,809
Ordinary Maintenance - Services	15,400
Ordinary Maintenance - Goods	672,500

**CULTURE AND RECREATION****Library**

Personal Services - Overtime	10,000
Personal Services - Other Than Overtime	2,552,315
Ordinary Maintenance - Services	432,300
Ordinary Maintenance - Goods	432,000

**Debt Service**

Treasurer's Debt Service	20,591,579
Pension Obligation Bond Debt Service	15,376,144

**Retirement**

Contributory	14,718,019
Non-Contributory	17,562





## EDUCATION

### Schools

Net School Spending	219,868,010
Non Net School Spending	11,245,147

### Southeastern Regional School

Collaborative Programs	4,798,398
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### General Fund Subsidies

Park and Recreation General Fund Subsidy	888,290
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<b>Amount to be Raised- Overlay</b>	200,000
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<b>Government Assessments</b>	33,978,473
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<b>TOTAL BUDGET*</b>	<b>492,075,497</b>
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**ORDERED 2.** Moved that \$173,102 be appropriated for the Stormwater enterprise fund that \$25,000 be included in appropriations from the general fund for indirect costs and be allocated to the Stormwater enterprise fund for funding and that \$198,102 be raised as follows:

Stormwater Fees	1,000,000
<b>Total</b>	<b>1,000,000</b>

### Stormwater

Personal Services- Other Than Overtime	85,625
Purchase of Services	50,997
Goods and Supplies	36,480
Direct Costs	<b>173,102</b>
Indirect Costs	25,000
<b>Total*</b>	<b>198,102</b>

**ORDERED 3.** Moved that \$19,293,516 be appropriated for the Water enterprise fund that \$2,000,000 be included in appropriations from the general fund for indirect costs and be allocated to the Water enterprise fund for funding and that \$21,293,516 be raised as follows:

User Charges	18,500,000
Retained Earnings	4,793,516
<b>Total</b>	<b>23,293,516</b>

### Water

Personal Services - Overtime	640,825
Personal Services - Other Than Overtime	2,760,652
Purchase of Services	5,665,198
Goods and Supplies	1,042,227
Debt Service	2,483,814
Other Contracted Services	6,700,800
Direct Costs	<b>19,293,516</b>
Indirect Costs	2,000,000
<b>Total*</b>	<b>21,293,516</b>



**ORDERED 4.** Moved that \$20,628,857 be appropriated for the Sewer enterprise fund that \$1,500,000 be included in appropriations from the general fund for indirect costs and be allocated to the Sewer enterprise fund for funding and that \$22,128,673 be raised as follows:

User Charges	20,150,000
Retained Earnings	2,092,163
	<b>22,242,163</b>
<b>Sewer</b>	
Personal Services - Overtime	320,500
Personal Services - Other Than Overtime	1,492,508
Purchase of Services	10,649,816
Goods and Supplies	632,282
Debt Service	7,383,751
Other Contracted Services	150,000
Direct Costs	<b>20,628,857</b>
Indirect Costs	1,500,000
<b>Total*</b>	<b>22,128,857</b>

**ORDERED 5.** Moved that \$9,844,078 be appropriated for the Refuse enterprise fund that \$700,000 be included in appropriations from the general fund for indirect costs and be allocated to the Refuse enterprise fund for funding and that \$10,544,078 be raised as follows:

User Charges	10,668,611
<b>Total</b>	<b>10,668,611</b>
<b>Refuse</b>	
Personal Services - Overtime	130,000
Personal Services - Other Than Overtime	860,928
Purchase of Services	8,696,600
Goods and Supplies	156,550
Direct Costs	<b>9,844,078</b>
Indirect Costs	700,000
<b>Total</b>	<b>10,544,078</b>

**ORDERED 6.** Moved that \$2,352,968 be appropriated for the Parks and Recreation enterprise fund that \$400,000 be included in appropriations from the general fund for indirect costs and be allocated to the Parks and Recreation enterprise fund for funding and that \$2,752,968 be raised as follows:

Other Departmental Revenue	133,009
User Charges	1,280,000
Retained Earnings	451,669
General Fund Subsidy	888,290
<b>Total</b>	<b>2,752,968</b>
<b>Parks and Recreation</b>	
Personal Services - Overtime	250,000
Personal Services - Other Than Overtime	1,134,348
Purchase of Services	755,612
Goods and Supplies	145,240
Other Contracted Services	67,768
Direct Costs	<b>2,352,968</b>
Indirect Costs	400,000

<b>Total</b>	<b>2,752,968</b>
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**ORDERED 7.** Moved that \$1,204,205 be appropriated for the Parking Authority enterprise fund that \$150,000 be included in appropriations from the general fund for indirect costs and be allocated to the Parking Authority enterprise fund for funding and that \$1,354,205 be raised as follows:

Parking Authority Meters	500,000
Parking Authority Garage	475,000
Parking Authority Enforcement	400,000
<b>Total</b>	<b>1,375,000</b>

**Parking Authority**

Personal Services - Overtime	22,000
Personal Services - Other Than Overtime	778,005
Purchase of Services	339,800
Goods and Supplies	64,400
Direct Costs	<b>1,204,205</b>
Indirect Costs	150,000
<b>Total</b>	<b>1,354,205</b>

**\*Figures represent the adopted FY24 budget on June 15, 2023.**



## APPROPRIATION ORDER SUMMARY

GENERAL GOVERNMENT	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Assessor</b>				
Personal Services - Other Than Overtime	645,489	725,017	659,655	-9%
Ordinary Maintenance - Services	59,147	132,350	132,950	0%
Ordinary Maintenance - Goods	3,180	8,100	9,100	12%
<b>TOTAL</b>	<b>707,816</b>	<b>865,467</b>	<b>801,705</b>	<b>-7%</b>
<b>Auditor</b>				
Personal Services - Overtime	914	5,000	5,000	0%
Personal Services - Other Than Overtime	536,940	906,895	817,323	-10%
Ordinary Maintenance - Services	107,554	282,943	233,200	-18%
Ordinary Maintenance - Goods	8,774	16,750	19,750	18%
Out of State Travel	-	1,500	-	-100%
<b>TOTAL</b>	<b>654,182</b>	<b>1,213,088</b>	<b>1,075,273</b>	<b>-11%</b>
<b>Auditor Mail</b>				
Ordinary Maintenance - Services	211,865	173,500	305,400	76%
Ordinary Maintenance - Goods	-	500	-	-100%
<b>TOTAL</b>	<b>211,865</b>	<b>174,000</b>	<b>305,400</b>	<b>76%</b>
<b>Auditor Telephone</b>				
Ordinary Maintenance - Services	82,004	88,000	89,000	1%
<b>TOTAL</b>	<b>82,004</b>	<b>88,000</b>	<b>89,000</b>	<b>1%</b>
<b>City Clerk</b>				
Personal Services - Overtime	5,266	6,000	6,000	0%
Personal Services - Other Than Overtime	257,837	468,991	568,741	21%
Ordinary Maintenance - Services	9,247	71,000	68,000	-4%
Ordinary Maintenance - Goods	2,884	34,275	21,775	-36%
<b>TOTAL</b>	<b>275,234</b>	<b>580,266</b>	<b>664,516</b>	<b>15%</b>
<b>City Council</b>				
Personal Services - Overtime	2,265	6,500	6,500	0%
Personal Services - Other Than Overtime	432,679	621,416	680,810	10%
Ordinary Maintenance - Services	54,155	106,000	86,000	-19%
Ordinary Maintenance - Goods	5,560	47,200	68,500	45%
<b>TOTAL</b>	<b>494,658</b>	<b>781,116</b>	<b>841,810</b>	<b>8%</b>
<b>Conservation Commission</b>				
Personal Services - Overtime	3,911	5,000	5,000	0%
Personal Services - Other Than Overtime	-	-	25,000	
Ordinary Maintenance - Services	107	31,675	61,675	95%
Ordinary Maintenance - Goods	1,388	6,100	6,100	0%
<b>TOTAL</b>	<b>5,406</b>	<b>42,775</b>	<b>97,775</b>	<b>129%</b>
<b>Election Commission</b>				
Personal Services - Overtime	5,031	5,000	5,000	0%
Personal Services - Other Than Overtime	343,614	469,788	566,788	21%
Ordinary Maintenance - Services	67,643	96,900	96,900	0%
Ordinary Maintenance - Goods	3,220	6,800	7,781	14%
<b>TOTAL</b>	<b>419,507</b>	<b>578,488</b>	<b>676,469</b>	<b>17%</b>



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Finance</b>				
Personal Services - Overtime	-	807	500	-38%
Personal Services - Other Than Overtime	646,512	677,812	821,587	21%
Ordinary Maintenance - Services	966,702	1,253,140	1,270,950	1%
Ordinary Maintenance - Goods	11,457	18,599	18,215	-2%
Out of State Travel	-	5,000	15,000	200%
<b>TOTAL</b>	<b>1,624,671</b>	<b>1,955,358</b>	<b>2,126,252</b>	<b>9%</b>
<b>Human Resources</b>				
Personal Services - Overtime	-	2,000	2,000	0%
Personal Services - Other Than Overtime	132,798	421,048	418,711	-1%
Ordinary Maintenance - Services	103,027	252,000	217,000	-14%
Ordinary Maintenance - Goods	4,054	47,500	47,500	0%
Employee Benefits	52,208,533	60,991,284	59,608,470	-2%
<b>TOTAL</b>	<b>52,448,412</b>	<b>61,713,832</b>	<b>60,293,681</b>	<b>-2%</b>
<b>Information Technology Center</b>				
Personal Services - Overtime	45,897	65,000	65,000	0%
Personal Services - Other Than Overtime	1,140,396	1,423,128	1,403,530	-1%
Ordinary Maintenance - Services	1,196,665	1,487,000	1,571,820	6%
Ordinary Maintenance - Goods	166,090	334,310	345,610	3%
Out of State Travel	1,157	2,000	5,000	150%
<b>TOTAL</b>	<b>2,550,205</b>	<b>3,311,438</b>	<b>3,390,960</b>	<b>2%</b>
<b>Law</b>				
Personal Services - Overtime	1,291	1,000	1,000	0%
Personal Services - Other Than Overtime	1,021,302	1,100,910	1,129,161	3%
Ordinary Maintenance - Services	424,239	346,895	391,214	13%
Ordinary Maintenance - Goods	73,377	134,374	134,514	0%
Law Court Judgements	217,472	250,000	250,000	0%
Workers Compensation	1,139,080	1,140,183	1,140,183	0%
Property Insurance	1,465,950	1,505,950	1,600,000	6%
<b>TOTAL</b>	<b>4,342,711</b>	<b>4,479,312</b>	<b>4,646,072</b>	<b>4%</b>
<b>Law- License Commission</b>				
Personal Services - Overtime	2,652	10,950	10,950	0%
Personal Services - Other Than Overtime	88,391	94,858	107,808	14%
Ordinary Maintenance - Services	116	1,290	1,600	24%
Ordinary Maintenance - Goods	656	2,625	8,000	205%
<b>TOTAL</b>	<b>91,815</b>	<b>109,723</b>	<b>128,358</b>	<b>17%</b>
<b>Mayor</b>				
Personal Services - Overtime	-	3,000	3,000	0%
Personal Services - Other Than Overtime	749,620	853,300	908,680	6%
Ordinary Maintenance - Services	267,231	519,795	549,795	6%
Ordinary Maintenance - Goods	38,568	53,824	62,324	16%
Out of State Travel	2,200	-	-	
40 R Activities	-	11,041	11,041	0%
Mayor Cultural Affairs	12,205	20,850	20,850	0%
Mayor Cable Access	675,000	675,000	337,500	-50%
Women's Commission	-	3,400	3,400	0%
Diversity Commission	-	3,400	3,400	0%
Historical Commission	550	3,400	3,400	0%
Youth Task Force	9,193	100,000	100,000	0%
<b>TOTAL</b>	<b>1,754,567</b>	<b>2,247,010</b>	<b>2,003,390</b>	<b>-11%</b>



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Planning and Economic Development</b>				
Personal Services - Overtime	485	3,000	3,000	0%
Personal Services - Other Than Overtime	364,965	481,925	470,611	-2%
Ordinary Maintenance - Services	96,717	214,800	239,800	12%
Ordinary Maintenance - Goods	11,996	20,200	20,200	0%
<b>TOTAL</b>	<b>474,162</b>	<b>719,925</b>	<b>733,611</b>	<b>2%</b>
<b>Planning Board</b>				
Personal Services - Overtime	2,479	5,000	5,000	0%
Personal Services- Other Than Overtime	-	19,500	19,500	0%
Ordinary Maintenance - Services	4,405	14,275	14,275	0%
Ordinary Maintenance - Goods	-	3,000	3,000	0%
<b>TOTAL</b>	<b>6,884</b>	<b>41,775</b>	<b>41,775</b>	<b>0%</b>
<b>Procurement Department</b>				
Personal Services - Other Than Overtime	167,749	168,433	194,853	16%
Ordinary Maintenance - Services	461	525	525	0%
Ordinary Maintenance - Goods	7,188	9,500	10,700	13%
<b>TOTAL</b>	<b>175,398</b>	<b>178,458</b>	<b>206,078</b>	<b>15%</b>
<b>Public Property</b>				
Personal Services - Overtime	108,602	108,200	170,200	57%
Personal Services - Other Than Overtime	1,711,691	1,881,727	2,258,125	20%
Ordinary Maintenance - Services	481,790	660,400	845,428	28%
Ordinary Maintenance - Goods	220,065	369,867	395,356	7%
P Prop Net Sch Spending Ex&OM	157,574	150,000	50,000	-67%
Manning Pool Maint.	29	20,000	-	-100%
Manning Pool OT	4,091	8,200	-	-100%
P. P. Stadium Personal Services- Overtime	12,601	10,000	10,000	0%
P. P. Stadium Ordinary Maintenance-Services	250,444	53,100	95,000	79%
War Memorial- Personal Services - Overtime	5,648	-	-	
War Memorial- Ordinary Maintenance - Services	49,850	-	-	
War Memorial- Ordinary Maintenance - Goods	22,057	-	-	
<b>TOTAL</b>	<b>3,024,441</b>	<b>3,261,494</b>	<b>3,824,109</b>	<b>19%</b>
<b>Treasurer/Tax Collector</b>				
Personal Services - Overtime	2,748	5,000	5,000	0%
Personal Services - Other Than Overtime	867,072	910,548	920,924	1%
Ordinary Maintenance - Services	18,243	29,500	29,500	0%
Ordinary Maintenance - Goods	17,129	30,210	30,210	0%
Medicare Tax	3,947,546	4,510,000	4,010,000	-11%
<b>TOTAL</b>	<b>4,852,739</b>	<b>5,485,258</b>	<b>4,995,634</b>	<b>-9%</b>
<b>PUBLIC SAFETY</b>				
<b>Animal Control</b>				
Personal Services - Overtime	43,345	30,450	30,450	0%
Personal Services - Other Than Overtime	587,768	676,326	700,019	4%
Ordinary Maintenance - Services	32,653	41,532	51,987	25%





	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
Ordinary Maintenance - Goods	6,941	10,313	13,029	26%
<b>TOTAL</b>	<b>670,707</b>	<b>758,621</b>	<b>795,485</b>	5%
<b>Emergency Management Agency</b>				
Personal Services - Other Than Overtime	89,427	95,468	101,547	6%
Ordinary Maintenance - Services	6,797	10,200	10,200	0%
Ordinary Maintenance - Goods	6,945	9,085	9,085	0%
<b>TOTAL</b>	<b>103,169</b>	<b>114,753</b>	<b>120,832</b>	5%
<b>Fire</b>				
Personal Services - Overtime	1,189,211	368,000	408,000	11%
Personal Services Fire- OT Hazmat Training	24,742	40,000		
Personal Services - Other Than Overtime	27,830,163	29,124,003	30,706,962	5%
Ordinary Maintenance - Services	825,109	1,122,089	1,229,404	10%
Ordinary Maintenance - Goods	407,894	468,089	546,090	17%
Personal Services -Fire Staffing Overtime	870,000	870,000	870,000	0%
Principal & Interest on Long-Term Debt	-	300,000	303,125	1%
<b>TOTAL</b>	<b>31,147,120</b>	<b>32,292,181</b>	<b>34,063,581</b>	5%
<b>Parking Authority</b>				
Personal Services - Overtime	16,989	-	-	
Personal Services - Other Than Overtime	630,993	-	-	
Ordinary Maintenance - Services	225,209	-	-	
Ordinary Maintenance - Goods	29,823	-	-	
Snow Removal	66,180	-	-	
<b>TOTAL</b>	<b>969,194</b>	-	-	
<b>Police</b>				
Personal Services - Overtime	1,187,009	1,365,914	1,610,514	18%
Personal Services - Other Than Overtime	27,568,235	29,999,413	30,018,964	0%
Ordinary Maintenance - Services	721,401	863,957	883,355	2%
Ordinary Maintenance - Goods	385,164	466,308	523,029	12%
Out of State Travel	910	-	-	0%
<b>TOTAL</b>	<b>29,862,718</b>	<b>32,695,592</b>	<b>33,035,862</b>	1%
<b>Traffic Commission</b>				
Personal Services - Overtime	29,465	50,000	50,000	0%
Personal Services- Other Than Overtime	-	32,000	10,000	-69%
Ordinary Maintenance - Services	16,002	192,296	192,296	0%
Ordinary Maintenance - Goods	84,315	323,180	323,180	0%
<b>TOTAL</b>	<b>129,782</b>	<b>597,476</b>	<b>575,476</b>	-4%
<b>Weights &amp; Measures</b>				
Personal Services - Overtime	2,281	4,000	4,000	0%
Personal Services - Other Than Overtime	170,413	178,365	178,365	0%
Ordinary Maintenance - Services	5,448	13,378	15,600	17%
Ordinary Maintenance - Goods	4,213	6,845	6,846	0%
Out of State Travel	-	1,800	1,800	0%
<b>TOTAL</b>	<b>182,354</b>	<b>204,388</b>	<b>206,611</b>	1%

	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>DEPARTMENT OF PUBLIC WORKS</b>				
<b>DPW-Commissioner</b>				
Personal Services - Overtime	222	5,638	5,638	0%
Personal Services - Other Than Overtime	438,405	474,855	494,079	4%
Ordinary Maintenance - Services	-	4,875	4,950	2%
Ordinary Maintenance - Goods	668	15,439	15,664	1%
<b>TOTAL</b>	<b>439,296</b>	<b>500,807</b>	<b>520,331</b>	<b>4%</b>
<b>DPW-Engineering</b>				
Personal Services - Overtime	9,960	13,000	13,000	0%
Personal Services - Other Than Overtime	358,579	292,613	291,550	0%
Ordinary Maintenance - Services	2,212	19,800	26,100	32%
Ordinary Maintenance - Goods	18,744	34,860	50,647	45%
<b>TOTAL</b>	<b>389,495</b>	<b>360,273</b>	<b>381,297</b>	<b>6%</b>
<b>DPW-Highway</b>				
Personal Services - Overtime	276,081	300,000	300,000	0%
Personal Services - Other Than Overtime	1,891,209	2,103,689	2,073,248	-1%
Ordinary Maintenance - Services	1,848,704	3,329,683	3,325,007	0%
Ordinary Maintenance - Goods	877,532	1,465,333	1,208,135	-18%
<b>TOTAL</b>	<b>4,893,527</b>	<b>7,198,705</b>	<b>6,906,390</b>	<b>-4%</b>
<b>DPW-Maintenance</b>				
Personal Services - Overtime	15,452	20,000	20,000	0%
Personal Services - Other Than Overtime	135,303	250,854	256,570	2%
Ordinary Maintenance - Services	8,746	28,026	29,526	5%
Ordinary Maintenance - Goods	531,835	591,260	591,260	0%
<b>TOTAL</b>	<b>691,336</b>	<b>890,140</b>	<b>897,356</b>	<b>1%</b>
<b>HUMAN SERVICES</b>				
<b>Board of Health</b>				
Personal Services - Overtime	27,063	15,000	6,250	-58%
Personal Services - Other Than Overtime	1,033,586	1,087,788	276,885	-75%
Ordinary Maintenance - Services	28,588	36,550	39,750	9%
Ordinary Maintenance - Goods	10,244	49,500	49,500	0%
<b>TOTAL</b>	<b>1,099,482</b>	<b>1,188,838</b>	<b>372,385</b>	<b>-69%</b>
<b>Cemetery</b>				
Personal Services - Overtime	91,395	150,000	100,000	-33%
Personal Services - Other Than Overtime	330,918	374,881	389,049	4%
Ordinary Maintenance - Services	87,443	124,180	154,766	25%
Ordinary Maintenance - Goods	44,390	72,400	84,400	17%
<b>TOTAL</b>	<b>554,147</b>	<b>721,461</b>	<b>728,215</b>	<b>8%</b>
<b>Council on Aging</b>				
Personal Services - Overtime	230	840	840	0%
Personal Services - Other Than Overtime	182,245	281,582	383,572	36%
Ordinary Maintenance - Services	23,746	36,798	17,200	-53%
Ordinary Maintenance - Goods	9,870	18,109	26,750	48%
<b>TOTAL</b>	<b>216,090</b>	<b>337,329</b>	<b>428,362</b>	<b>27%</b>



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Veterans' Council</b>				
Vet Council Goods & Supplies	10,960	13,000	16,000	23%
<b>TOTAL</b>	<b>10,960</b>	<b>13,000</b>	<b>16,000</b>	23%
<b>Veterans' Services</b>				
Personal Services - Overtime	1,664	1,930	5,500	185%
Personal Services - Other Than Overtime	236,512	233,542	283,809	22%
Ordinary Maintenance - Services	17,547	7,350	15,400	110%
Ordinary Maintenance - Goods	579,788	661,250	672,500	2%
<b>TOTAL</b>	<b>835,512</b>	<b>904,072</b>	<b>977,209</b>	8%
<b>CULTURE AND RECREATION</b>				
<b>Library</b>				
Personal Services - Overtime	14,493	10,000	10,000	0%
Personal Services - Other Than Overtime	1,993,842	2,187,069	2,552,315	17%
Ordinary Maintenance - Services	264,604	392,300	432,300	10%
Ordinary Maintenance - Goods	392,762	425,000	432,000	2%
<b>TOTAL</b>	<b>2,665,700</b>	<b>3,014,369</b>	<b>3,426,615</b>	14%
<b>Treasurer's Debt Service</b>				
Treasurer's Debt Service	12,825,907	14,543,754	20,591,579	42%
Pension Obligation Debt Service	-	12,879,589	15,376,144	19%
<b>TOTAL</b>	<b>12,825,907</b>	<b>27,423,343</b>	<b>35,967,723</b>	31%
<b>Pension/ Retirement</b>				
Retirement Contributory	7,322,839	7,538,595	14,718,019	95%
Retirement Non-Contributory	16,261	17,562	17,562	0%
<b>TOTAL</b>	<b>7,339,100</b>	<b>7,556,157</b>	<b>14,735,581</b>	95%
<b>Net &amp; NonNet School Spending</b>				
Net School Spending	198,627,523	206,318,562	219,868,010	7%
Non Net School Spending	10,000,000	12,145,147	11,245,147	-7%
<b>TOTAL</b>	<b>208,627,523</b>	<b>218,463,709</b>	<b>231,113,157</b>	6%
<b>EDUCATION</b>				
Collaborative Programs				
Southeastern Regional School	4,251,885	4,408,899	4,798,398	9%
<b>TOTAL</b>	<b>4,251,885</b>	<b>4,408,899</b>	<b>4,798,398</b>	9%
<b>General Fund Subsidies</b>				
Energy General Fund Subsidy	9,693		-	
Refuse General Fund Subsidy	813,563		-	
Park and Recreation General Fund Subsidy	584,057	600,000	888,290	48%
<b>TOTAL</b>	<b>1,407,313</b>	<b>600,000</b>	<b>888,290</b>	48%
<b>Reserves &amp; Stabilization Funds</b>				
Supplemental Reserve Fund	150,000	-	-	
Stabilization Fund	-	-	-	
<b>TOTAL</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	
<b>TOTAL GENERAL FUND</b>	<b>383,658,993</b>	<b>428,070,897</b>	<b>459,709,565</b>	7%
Amount to be Raised- Overlay	3,177,065	1,406,585	200,000	-86%
	<b>FY2022 ACTUAL</b>	<b>FY2023 ADOPTED</b>	<b>FY2024 PROPOSED</b>	<b>% CHANGE</b>
Government Assessments	28,215,875	30,308,430	33,978,473	12%
<b>GRAND TOTAL GENERAL FUND BUDGET</b>	<b>415,051,934</b>	<b>459,785,912</b>	<b>493,888,038</b>	7%



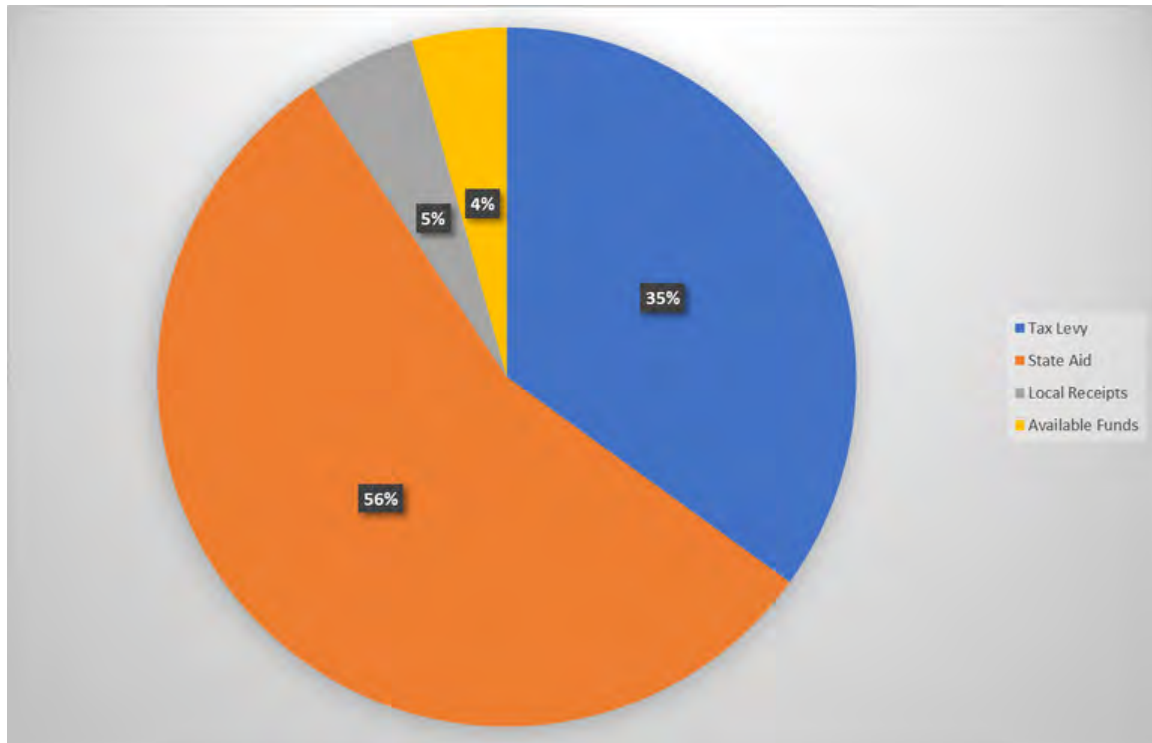
	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>BUDGET BY CATEGORY</b>				
Overtime	4,003,486	3,494,429	3,737,342	7%
Personal Services Non Overtime	72,584,649	78,617,744	80,688,741	3%
Purchase of Services	9,319,233	12,814,993	13,147,264	3%
Goods and Supplies	4,009,475	5,833,905	5,836,950	0%
Out of State Travel	4,268	10,300	21,800	112%
Debt Service	12,825,907	27,723,343	36,270,848	31%
Benefits	52,208,533	60,991,284	59,608,470	-2%
Retirement	7,339,100	7,556,157	14,735,581	95%
Medicare	3,947,546	4,510,000	4,010,000	-11%
School- Direct Appropriations to the Schools	212,879,408	222,872,608	235,911,555	6%
Other Expenses	2,980,076	3,046,133	3,040,183	0%
Appropriations to Reserves	150,000	-	-	
General Fund Subsidy	1,407,313	600,000	888,290	48%
<b>TOTAL GENERAL FUND</b>	<b>383,658,993</b>	<b>428,070,897</b>	<b>457,897,024</b>	<b>7%</b>
Amount to be Raised- Overlay	3,177,065	1,406,585	200,000	-86%
Government Assessments	28,215,875	30,308,430	33,978,473	12%
<b>GRAND TOTAL GENERAL FUND BUDGET*</b>	<b>415,051,934</b>	<b>459,785,912</b>	<b>*492,075,497</b>	<b>7%</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.

## FY2024 BALANCED BUDGET SUMMARY

### FY2024 ESTIMATED REVENUE

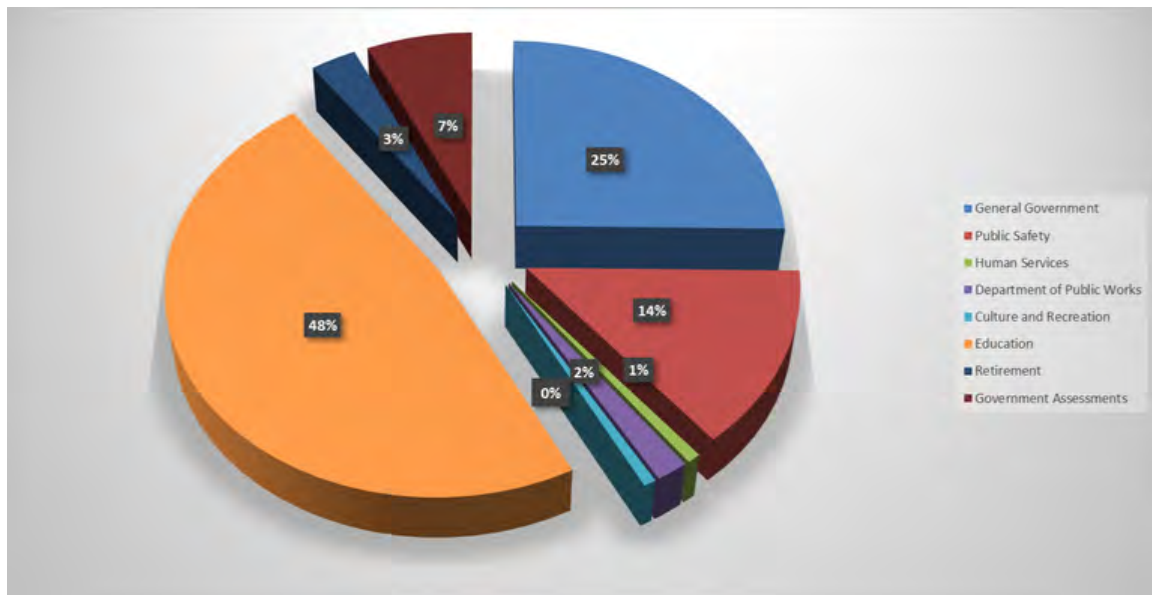
REVENUE SOURCES	FY2024
Tax Levy	\$172,770,376
State Aid	\$274,755,077
Local Receipts	\$24,797,200
Available Funds	\$21,565,385
<b>TOTAL</b>	<b>\$493,888,038</b>



## FY2024 PROPOSED EXPENDITURES

EXPENDITURES BY FUNCTION	FY2024*
General Government	\$123,997,876
Public Safety	\$68,797,847
Human Services	\$2,522,171
Department of Public Works	\$8,705,379
Culture and Recreation	\$3,426,615
Education	\$235,911,555
Retirement	\$14,735,581
Government Assessments	\$33,978,473
<b>TOTAL</b>	<b>*\$492,075,497</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.





## EXPENDITURES BY CATEGORY

CATEGORIES	FY2024*
Personal Services Overtime	\$3,737,342
Personal Services- Non-Overtime	\$80,688,741
Purchase of Services	\$13,147,264
Goods and Supplies	\$5,836,950
Out of State Travel	\$21,800
Debt Service	\$36,270,848
Benefits	\$59,608,470
Retirement	\$14,735,581
Medicare	\$4,010,000
Education	\$235,911,555
Other Expenses	\$3,040,183
General Fund Subsidy	\$888,290
<b>TOTAL GENERAL FUND</b>	<b>\$457,897,024</b>
Amount to be Raised	\$200,000
Government Assessments	\$33,978,473
<b>TOTAL</b>	<b>*\$492,075,497</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.



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# REVENUE

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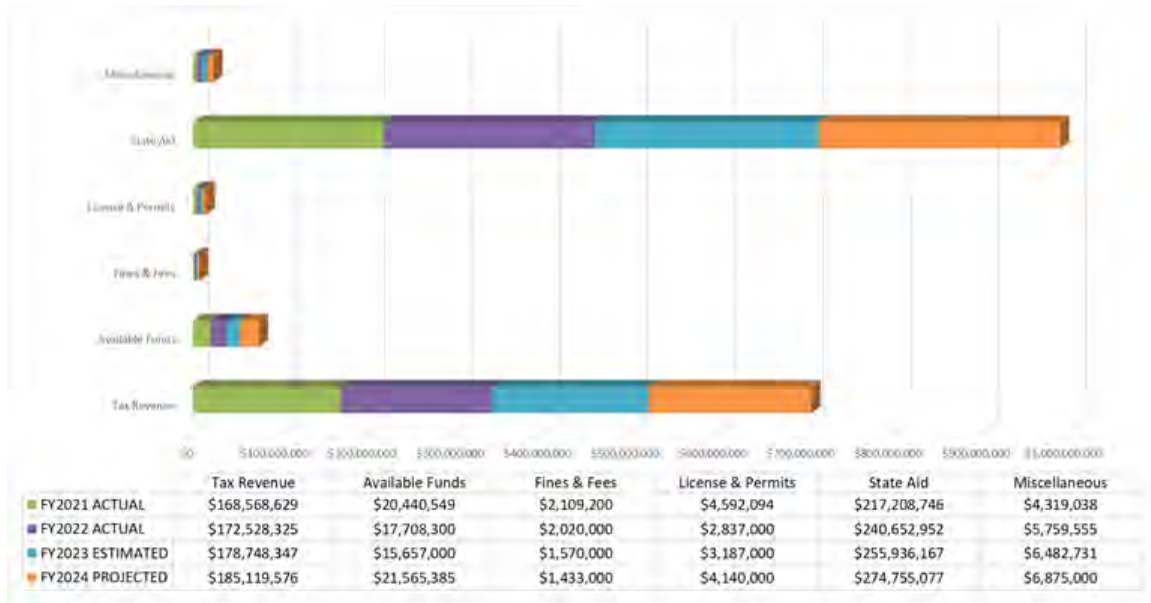
## REVENUE SUMMARY

<b>TAX LEVY</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 PROPOSED</b>
Levy Limit	\$149,036,480	\$155,093,482	\$160,629,125	\$166,849,147
Add 2.5%	\$3,725,912	\$3,877,337	\$4,015,728	\$4,171,229
New Growth	\$2,331,089	\$1,658,306	\$2,204,294	\$1,750,000
<b>TOTAL</b>	<b>\$155,093,481</b>	<b>\$160,629,125</b>	<b>\$166,849,147</b>	<b>\$172,770,376</b>
<b>STATE AID</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 PROPOSED</b>
Cherry Sheet	\$217,208,746	\$240,652,952	\$255,936,167	\$274,755,077
<b>TOTAL</b>	<b>\$217,208,746</b>	<b>\$240,652,952</b>	<b>\$255,936,167</b>	<b>\$274,755,077</b>
<b>LOCAL RECEIPTS</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 PROPOSED</b>
Excise Revenue	\$13,475,148	\$11,899,200	\$11,899,200	\$12,349,200
Departmental Fees	\$1,661,245	\$1,870,000	\$1,420,000	\$1,430,000
Fines	\$447,955	\$150,000	\$150,000	\$3,000
License and Permits	\$4,592,094	\$2,837,000	\$3,187,000	\$4,140,000
Other Revenue Sources	\$4,319,038	\$5,759,555	\$6,482,731	\$6,875,000
<b>TOTAL</b>	<b>\$24,495,480</b>	<b>\$22,515,755</b>	<b>\$23,138,931</b>	<b>\$24,797,200</b>
<b>AVAILABLE FUNDS</b>	<b>FY2021 ACTUAL</b>	<b>FY2022 ACTUAL</b>	<b>FY2023 ESTIMATED</b>	<b>FY2024 PROPOSED</b>
Ambulance Receipts	\$767,879	\$650,000	\$650,000	\$650,000
Free Cash	\$14,372,698	\$14,165,851	\$15,000,000	\$19,000,000
Weights and Measures	\$8,276	\$8,800	\$7,000	\$7,000
Public Libraries	\$0	\$0	\$0	\$308,385
Opioid Funds	\$0	\$0	\$0	\$300,000
Administrative Grant Funding	\$0	\$0	\$0	\$300,000
Parking Authority Meters 18A	\$576,876	\$439,148	\$0	\$0
Parking Authority Garage 18B	\$654,181	\$667,514	\$0	\$0
Parking Authority Enforcement	\$560,639	\$536,627	\$0	\$0
Stabilization Fund	\$3,500,000	\$1,000,000	\$0	\$1,000,000
<b>TOTAL</b>	<b>\$20,440,549</b>	<b>\$17,708,300</b>	<b>\$15,657,000</b>	<b>\$21,565,385</b>
<b>GRAND TOTAL</b>	<b>\$417,238,256</b>	<b>\$441,506,132</b>	<b>\$461,581,245</b>	<b>\$493,888,038</b>



## FOUR-YEAR REVENUE ANALYSIS

REVENUE SOURCES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED
Tax Revenue	\$168,568,629	\$172,528,325	\$178,748,347	\$185,119,576
Available Funds	\$20,440,549	\$17,061,324	\$15,657,000	\$21,565,385
Fines & Fees	\$2,109,200	\$2,020,000	\$1,570,000	\$1,433,000
License & Permits	\$4,592,094	\$2,837,000	\$3,187,000	\$4,140,000
State Aid	\$217,208,746	\$240,652,952	\$255,936,167	\$274,755,077
Miscellaneous	\$4,319,038	\$5,759,555	\$6,482,731	\$6,875,000
<b>TOTAL</b>	<b>\$417,238,256</b>	<b>\$440,859,156</b>	<b>\$461,581,245</b>	<b>\$493,888,038</b>



**\*This analysis is predicated on an expectation of increased economic growth, funding allotments, and increased development within the City.**

## TAX LEVY

TAX LEVY	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROPOSED
Levy Limit	\$149,036,480	\$155,093,482	\$160,629,125	\$166,849,147
Add'l 2.5%	\$3,725,912	\$3,877,337	\$4,015,728	\$4,171,229
New Growth	\$2,331,089	\$1,658,306	\$2,204,294	\$1,750,000
<b>TOTAL</b>	<b>\$155,093,481</b>	<b>\$160,629,125</b>	<b>\$166,849,147</b>	<b>\$172,770,376</b>

## DEFINITIONS

**Source: Department of Revenue (DOR)**

### LEVY

The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

The municipal tax authority sets a percentage rate for imposing taxes, called a levy rate, which is then calculated against the assessed value of each homeowner's property ad valorem (literally, "according to value"). The final determination is the individual property tax levy for that resident. Collectively, every resident's tax levy determines the total revenue of the municipality's property tax levy.

**Property Tax Levy:** Property tax is the tax liability imposed on homeowners for owning real estate. Every municipality assesses property taxes on residents, using the revenue to fund programs and services for the entire community.

**Levy Ceiling:** A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

**Levy Limit:** A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

## STATE AID

CHERRY SHEET	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROPOSED
<b>Education Receipts</b>				
Chapter 70	\$189,236,745	\$212,385,531	\$224,060,353	\$241,067,581
Charter Tuition Assessment Reimbursement	\$4,598,037	\$4,120,750	\$7,060,193	\$7,848,118
<b>Offset Receipts</b>				
School Choice Receiving Tuition	\$54,000	\$72,036	\$82,036	\$71,529
<b>TOTAL</b>	<b>\$193,888,782</b>	<b>\$216,578,317</b>	<b>\$231,202,582</b>	<b>\$248,987,228</b>
<b>General Government</b>				
Unrestricted General Governmental Aid	\$22,233,756	\$23,011,937	\$23,633,259	\$24,739,674
Veterans' Benefits	\$556,432	\$542,155	\$477,148	\$378,120
Exempt Veteran, Blind, Surviving Spouse (VBS) and Elderly	\$349,191	\$317,893	\$376,940	\$341,233
State Land	\$239	\$280	\$280	\$437
<b>TOTAL</b>	<b>\$23,139,618</b>	<b>\$23,872,265</b>	<b>\$24,487,627</b>	<b>\$25,459,464</b>
<b>Offset Receipts</b>				
Public Libraries	\$180,346	\$202,370	\$245,958	\$308,385
<b>TOTAL</b>	<b>\$180,346</b>	<b>\$202,370</b>	<b>\$245,958</b>	<b>\$308,385</b>
<b>GRAND TOTAL</b>	<b>\$217,208,746</b>	<b>\$240,652,952</b>	<b>\$255,936,167</b>	<b>\$274,755,077</b>





# DEFINITIONS

**Source: Department of Revenue (DOR)**

## CHERRY SHEET

Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the upcoming fiscal year's state aid and assessments to cities, towns, and region school districts.

The purpose of the Cherry Sheet is to ensure that local budgets reflect realistic estimates of the amount of revenue a municipality and regional school district will actually receive from the state during the upcoming year. Cherry Sheet revenue consists of direct school aid, local aid, and specific reimbursements and distributions such as aid to public libraries, veterans' benefits, and a number of school related items.

## EDUCATION RECEIPTS

**Chapter 70:** Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to Cities and Towns to help establish educational equity among municipal and regional school districts.

**Charter School Tuition Reimbursement:** This revenue is intended to partially reimburse districts for the student tuition and the capital facilities tuition component they pay to Commonwealth charter schools.

**School Choice Receiving Tuition:** To provide funding to receiving districts for accepting pupils from other districts.

## GENERAL GOVERNMENTAL REIMBURSEMENT DISTRIBUTION

**Unrestricted General Government Aid:** Provides general-purpose financial assistance to municipalities, formerly called, "lottery aid."

**Veterans Benefits:** Reimburses municipalities for a portion of authorized amounts spent for veterans' financial, medical, and burial benefits.

**Exemptions: Veterans, Blind Persons, Surviving Spouses, (VBS) and Elderly:** Reimburses municipalities for property tax exemptions granted to qualifying veterans, blind persons, surviving spouses and elderly persons.

**State Owned Land:** Reimburses communities for forgone tax revenues due to certain types of tax-exempt state-owned land.

**Public Libraries:** Supports a statewide program of supplemental services for libraries of all types (public, school, colleges/universities, special libraries in non-profit organizations and corporations) in order to provide users with materials and information otherwise unavailable locally. Services include interlibrary loan, delivery of materials, continuing education, technical assistance, database access, and bookmobile service.

## LOCAL RECEIPTS

LOCAL RECEIPTS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROPOSED
Motor Vehicle and Boat Excise	\$9,135,016	\$9,098,873	\$8,500,000	\$8,750,000
Penalties & Interest	\$2,551,202	\$2,153,559	\$1,950,000	\$1,950,000
Motel Tax	\$451,038	\$631,827	\$375,000	\$375,000
Payment in Lieu	\$73,870	\$74,200	\$74,200	\$74,200
Meals	\$1,264,021	\$1,402,345	\$1,000,000	\$1,200,000
<b>Excise Revenue: TOTAL</b>	<b>\$13,475,148</b>	<b>\$13,360,804</b>	<b>\$11,899,200</b>	<b>\$12,349,200</b>
Sealer of Weights	\$105,873	\$93,702	\$85,000	\$85,000
Fire	\$237,780	\$211,736	\$200,000	\$200,000
Police	\$224,303	\$226,824	\$150,000	\$150,000
Department Charges and Fees	\$98,239	\$93,681	\$60,000	\$70,000
Cable Franchise Fee	\$675,000	\$675,000	\$675,000	\$675,000
Cemetery	\$320,050	\$372,640	\$250,000	\$250,000
<b>Department Fees TOTAL</b>	<b>\$1,661,245</b>	<b>\$1,673,583</b>	<b>\$1,420,000</b>	<b>\$1,430,000</b>
Parking and Moving Violations	\$447,955	\$3,780	\$150,000	\$3,000
<b>Fines: TOTAL</b>	<b>\$447,955</b>	<b>\$3,780</b>	<b>\$150,000</b>	<b>\$3,000</b>
City Clerk	\$562,279	\$620,229	\$400,000	\$450,000
License Commission	\$261,593	\$373,485	\$250,000	\$300,000
Health	\$265,530	\$274,351	\$300,000	\$300,000
Public Property	\$3,332,394	\$3,099,272	\$2,150,000	\$3,000,000
Animal	\$32,744	\$72,973	\$17,000	\$20,000
Department of Public Works	\$137,555	\$121,056	\$70,000	\$70,000
<b>Licenses and Permits: TOTAL</b>	<b>\$4,592,094</b>	<b>\$4,561,366</b>	<b>\$3,187,000</b>	<b>\$4,140,000</b>
Investment Income	\$203,488	\$114,666	\$75,000	\$75,000
Medicare Reimbursement	\$400	-	-	-
Medicaid Reimbursement	\$682,648	\$1,165,446	\$500,000	\$500,000
Commerce Revenue Share	\$40,485	-	-	-
Other Misc.	\$83,148	\$161,613	\$50,000	\$100,000
Enterprise Reimbursement	\$3,308,869	\$3,305,470	\$4,857,731	\$5,000,000
Marijuana Revenue	-	\$1,402,483	\$1,000,000	\$1,200,000
<b>Other Revenue Sources: TOTAL</b>	<b>\$4,319,038</b>	<b>\$6,149,678</b>	<b>\$6,482,731</b>	<b>\$6,875,000</b>
<b>TOTAL</b>	<b>\$24,495,480</b>	<b>\$25,749,210</b>	<b>\$23,138,931</b>	<b>\$24,797,200</b>

# DEFINITIONS

**Source: Department of Revenue & City of Brockton**

## Local Receipts

Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

## EXCISE REVENUE

**Urban Redevelopment Excise:** Corporations are exempt from real and personal property taxes, betterments and special assessments. Instead, these 121A entities must make three types of substitute payments: Minimum Statutory Payment - paid to the Commonwealth's Department of Revenue and returned to the general fund of the city or town where the project is located.

**Motor Vehicle Excise:** The motor vehicle excise tax is collected by the city in which a vehicle is garaged at the time of registration. State law sets the motor vehicle excise tax rate at \$25 per \$1,000 valuation. These monies are based on data provide by the Massachusetts Registry of Motor Vehicle. In FY20 the City sent out approximately 68,000 excise tax bills.

**Hotel/Motel Excise:** Generally, the state and local room occupancy excise and any applicable local fees is collected by the operator from the occupant and the operator then remits the excise to the Commissioner at the rate prescribed by the applicable provisions of M.G.L. c. 64G.

**Meals Tax:** The state provides cities the ability to impose .75% meals excise upon local acceptance for local use. The state's portion of the Meals Excise Tax is 6.25%

**In Lieu of Tax Payments:** The City of Brockton collects payments made by non-profits that are not required to make quarterly tax payments to the City.

## DEPARTMENTAL FEES

**Sealer of Weights:** Weights and Measures inspect scales, meters, scanning equipment and packaged products at supermarkets, variety and department stores. In addition to inspecting weighing and measuring packages at warehouses, packing plants, shipping companies, lumberyards, home improvement outlets and gasoline stations, in accordance with Massachusetts General Laws, Chapter 98.

**Fire:** The Fire Department charges numerous fees for a variety of services and permits. Fees include responding to calls, copy of reports, inspections, and permits.

**Police:** The Police Department charges a minimum fee of \$3 for each copy of an accident report. A fee is also applied for false alarms and 911 calls: \$25 for the first three offenses (paid after the first), \$25 for the fifth offense, and \$50 for the sixth offense, \$50 for the seventh offense and \$75 for the eighth offense.

**Department Charges and Other Fees:** Fees collected include Animal Control, Demolition charges, Rental of Property and Department Charges.

**Cable Franchise Fee:** The city receives revenue as part of its contract with Comcast to provide cable and internet services for city residents and businesses.

**Cemetery Fee and Grave Liners:** The Cemetery department collects fees for cemetery openings and burials. Their fees range in price depending on weekday, weekend and/or holiday burials. They also collect fees for grave liners.

**Medical Marijuana:** Any fees collected relating to dispensaries within the city.



## **FINES**

Various fines and enforcement fees collected by the city (includes Police and Fire).

## **LICENSE AND PERMITS**

**City Clerk:** The City Clerk's Office issues a wide variety of certified copies of official documents, and charges fees for those services.

**License Commission:** The License Commission collects fees for renewing liquor licenses and used car dealer licenses.

**Health:** The Board of Health collects fees collected for permits, fines and inspections.

**Public Property:** The Public Property department collects fees for building, wiring and plumbing permits. Also, building inspections and construction fees are collected.

**Animal:** Animal Control collects fees for adopted animals, records requests, disposal fees, citations, impounds, and animals that need to be disposed.

**Department of Public Works:** The Department of Public Works collects a wide variety of fees including: single and multi-family water connection permits, construction permits, street opening permits and irrigation permits.

## **OTHER REVENUE SOURCES**

**Investment Income:** The city is allowed to invest its fund in accordance with the general laws of Massachusetts and use the proceeds for all governmental purposes.

**Medicare Reimbursement:** Medicare, through the Social Security Administration, becomes the primary insurer for pensioned, eligible employees over age 65. For those employees and their spouses, the City reimburses a significant portion of the premium cost for Part B.

**Enterprise Reimbursement:** The City is reimbursed for its administrative services provided to its enterprise funds.

## AVAILABLE FUNDS

AVAILABLE FUNDS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROPOSED
Ambulance Receipts	\$767,879	\$890,360	\$650,000	\$650,000
Free Cash	\$14,372,698	\$14,165,851	\$15,000,000	\$19,000,000
Weights & Measures	\$8,276	\$8,800	\$7,000	\$7,000
Public Libraries	\$0	\$0	\$0	\$308,385
Opioid Funds	\$0	\$0	\$0	\$300,000
Administrative Grant Funding	\$0	\$0	\$0	\$300,000
Parking Auth Meters 18A	\$576,876	\$439,148	\$0	\$0
Parking Auth Garage 18B	\$654,181	\$667,514	\$0	\$0
Parking Authority Enforcement	\$560,639	\$536,627	\$0	\$0
Stabilization Fund	\$3,500,000	\$1,000,000	\$0	\$1,000,000
<b>TOTAL</b>	<b>\$20,440,549</b>	<b>\$17,708,300</b>	<b>\$15,657,000</b>	<b>\$21,565,385</b>

## DEFINITIONS

**Source: Department of Revenue & City of Brockton**

### Ambulance Receipts

Massachusetts General Law chapter 44, section 53E 1/2 authorizes the city to establish revolving funds. The ambulance receipts reserve funds hold funds derived from the City's contract for the City's ambulance services. These funds are transferred to support the operations of the Fire Department.

### Free Cash

According to the Massachusetts Department of Revenue, free cash is a revenue source that results from the calculation, as of July 1, of a community's remaining, unrestricted funds from its operations of the previous fiscal year based on the balance sheet as of June 30. It typically includes actual receipts in excess of revenue estimates and unspent amounts in departmental budget line items for the year just ending, plus unexpended free cash from the previous year. Free cash is offset by property tax receivables and certain deficits.

### Weights and Measures

The City inspects devices, including gas pumps and retail scale, and collects fees for those services.

### Parking Authority Enforcement

The Brockton Parking Authority, created through Chapter 509 of the Acts of 1982, collects revenues for its operation of two parking garages and lots throughout the city. These fees defray those costs.

### Other Revenue

Other miscellaneous revenue not classified in other categories.



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# **EXPENDITURE SUMMARY BY PROGRAM**

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## GENERAL GOVERNMENT PROGRAM EXPENDITURES

DEPARTMENTS	FY2022 ACTUAL	FY2023 ADOPTED	*FY2024 PROPOSED
Assessor	\$707,816	\$865,467	\$801,705
Auditor	\$654,182	\$1,213,088	\$1,075,273
Auditor Mail	\$211,865	\$174,000	\$305,400
Auditor Telephone	\$82,004	\$88,000	\$89,000
City Clerk	\$275,234	\$580,266	\$664,516
City Council	\$494,658	\$781,116	\$841,810
Conservation Commission	\$5,406	\$42,775	\$97,775
Elections Commission	\$419,507	\$578,488	\$676,469
Finance	\$1,624,671	\$1,955,358	\$2,126,252
Human Resources	\$52,448,412	\$61,713,832	\$60,293,681
Information Technology	\$2,550,205	\$3,311,438	\$3,390,960
Law	\$4,342,711	\$4,479,312	\$4,646,072
Law-License Commission	\$91,815	\$109,723	\$128,358
Mayor	\$1,754,567	\$2,247,010	\$2,003,390
Planning and Economic Development	\$474,162	\$719,925	\$733,611
Planning Board	\$6,884	\$41,775	\$41,775
Procurement	\$175,398	\$178,458	\$206,078
Public Property	\$3,024,441	\$3,261,494	\$3,824,109
Treasurer/ Tax Collector	\$4,852,739	\$5,485,258	\$4,995,634
Debt Service	\$12,825,907	\$27,423,343	\$35,967,723
Pension & Retirement	\$7,339,100	\$7,556,157	\$14,735,581
Net & NonNet School Spending	\$208,627,523	\$218,463,709	\$231,113,157
Education (Southeastern Regional)	\$4,251,885	\$4,408,899	\$4,798,398
Renewable Energy General Fund Subsidy	\$9,693	\$0	\$0
Refuse General Fund Subsidy	\$813,563	\$0	\$0
Parks and Recreation General Fund Subsidy	\$584,057	\$600,000	\$888,290
Reserves & Stabilization	\$150,000	\$0	\$0
Amount to be Raised	\$3,177,065	\$1,406,585	\$200,000
Government Assessments	\$28,215,875	\$30,308,430	\$33,978,473
<b>TOTAL</b>	<b>\$340,191,346</b>	<b>\$377,993,906</b>	<b>\$408,623,490</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.



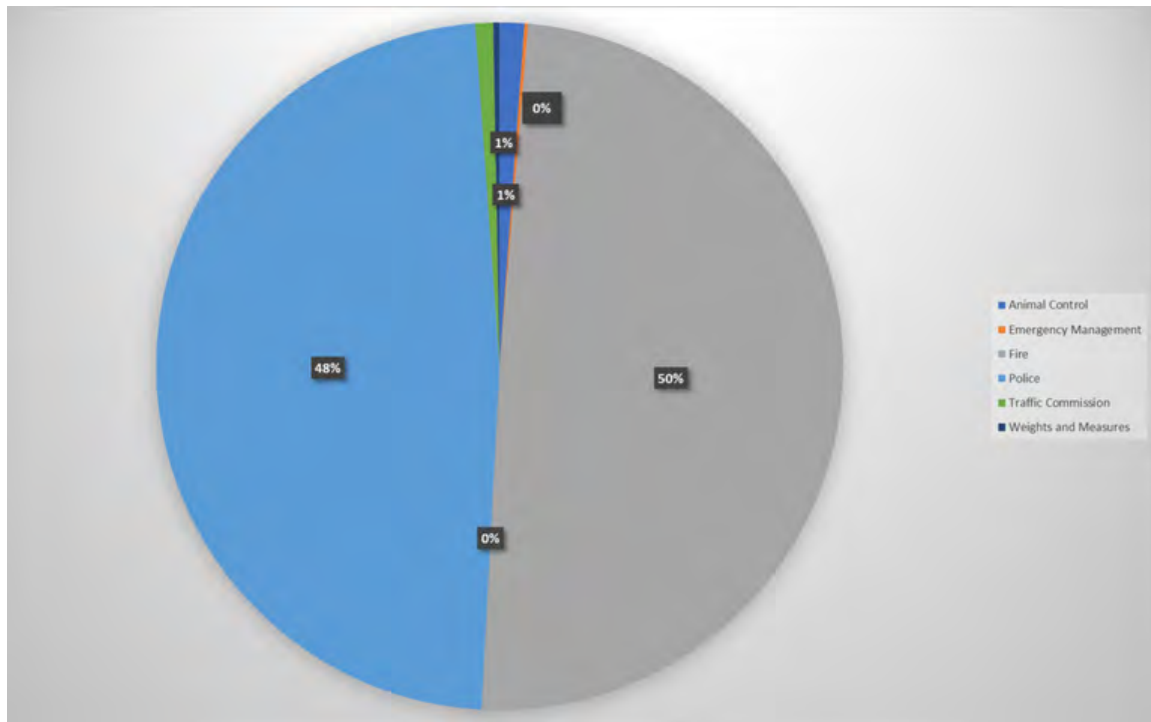
## PUBLIC SAFETY PROGRAM EXPENDITURES

PUBLIC SAFETY	FY2022 ACTUAL	FY2023 ADOPTED	*FY2024 PROPOSED
Animal Control	\$670,707	\$758,621	\$795,485
Emergency Management	\$103,169	\$114,753	\$120,832
Fire	\$31,147,120	\$32,292,181	\$34,063,581
Parking Authority*	\$969,194	\$0	\$0
Police	\$29,862,718	\$32,695,592	\$33,035,862
Traffic Commission	\$129,782	\$597,476	\$575,476
Weights and Measures	\$182,354	\$204,388	\$206,611
<b>TOTAL</b>	<b>\$63,065,045</b>	<b>\$66,663,011</b>	<b>*\$68,797,847</b>

\*Parking Authority transitioned to an Enterprise Fund in FY23.

\*Figures represent the adopted FY24 budget on June 15, 2023.

### FY2024 PROPOSED EXPENDITURES

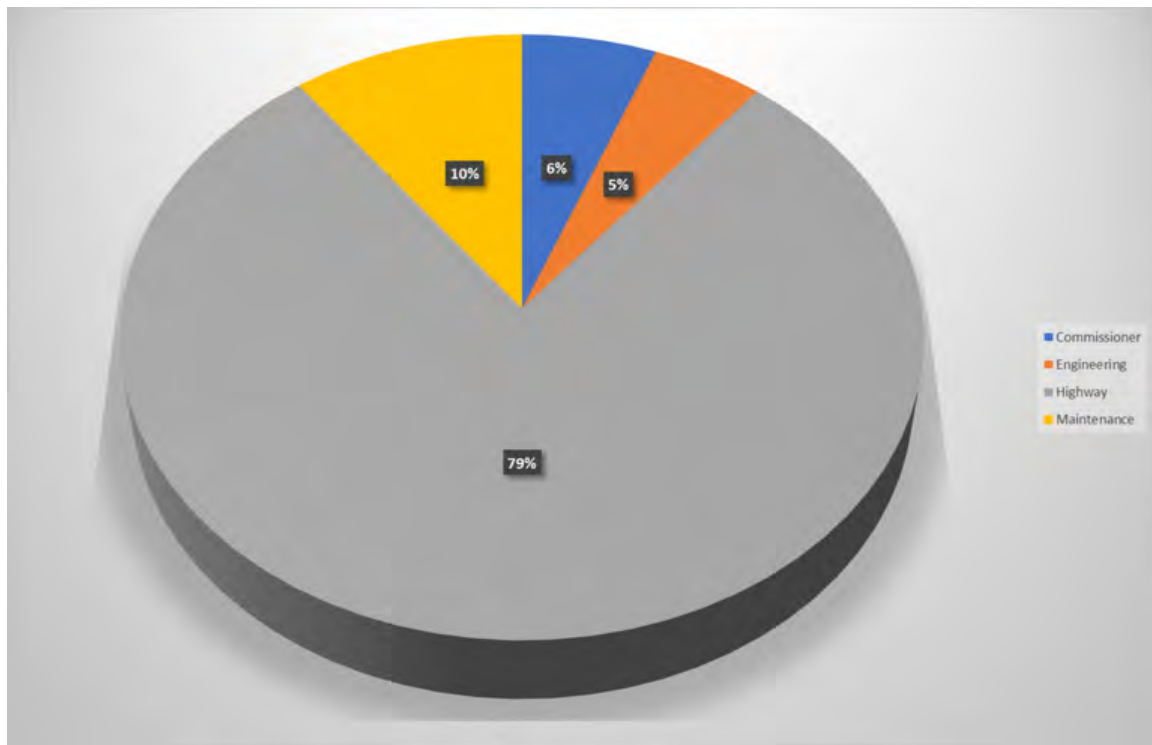


## DEPARTMENT OF PUBLIC WORKS PROGRAM EXPENDITURES

DEPARTMENT OF PUBLIC WORKS	FY2022 ACTUAL	FY2023 ADOPTED	*FY2024 PROPOSED
Commissioner	\$439,296	\$500,807	\$520,331
Engineering	\$389,495	\$360,273	\$381,297
Highway	\$4,893,527	\$7,198,705	\$6,906,390
Maintenance	\$691,336	\$890,140	\$897,356
<b>TOTAL</b>	<b>\$6,413,653</b>	<b>\$8,949,925</b>	<b>*\$8,705,374</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.

### FY2024 PROPOSED EXPENDITURES

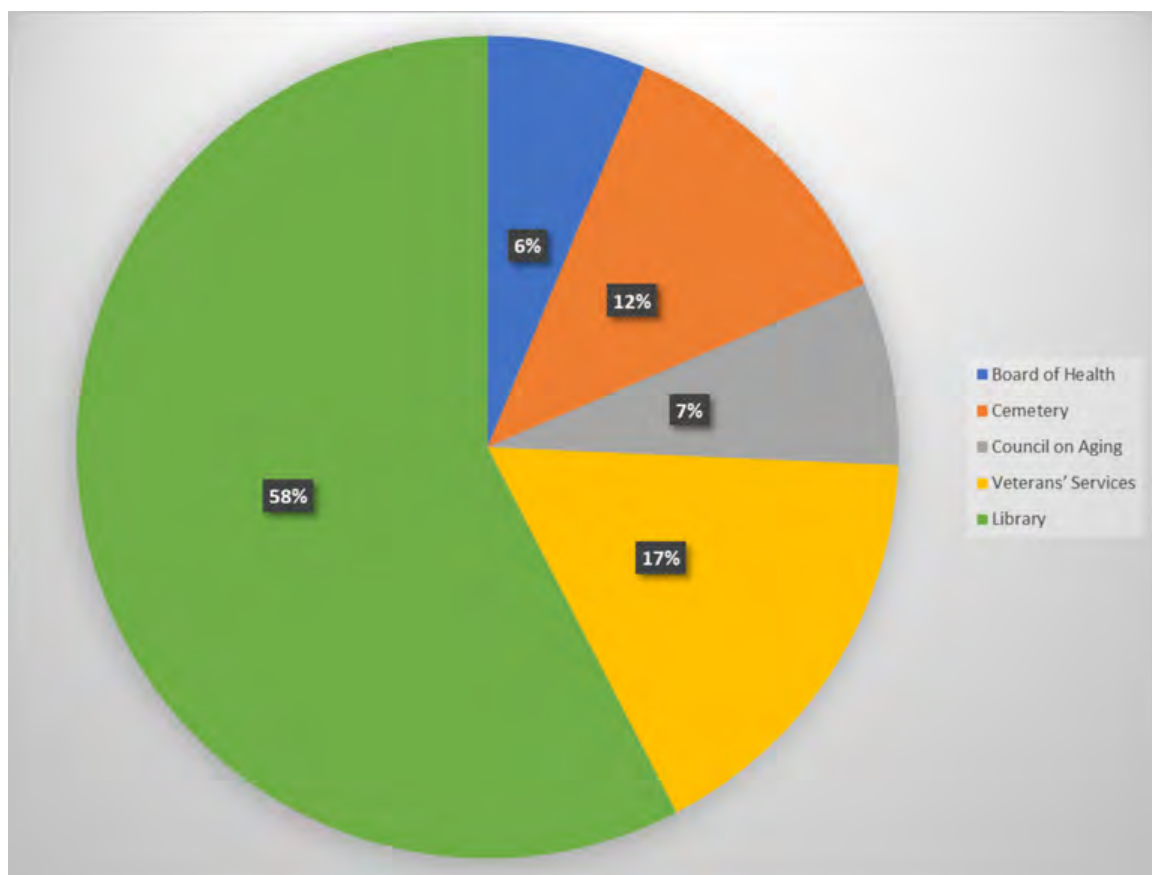


## HUMAN SERVICES & CULTURE PROGRAM EXPENDITURES

HUMAN SERVICES	FY2022 ACTUAL	FY2023 ADOPTED	*FY2024 PROPOSED
Board of Health	\$1,099,482	\$1,188,838	\$372,385
Cemetery	\$554,147	\$721,461	\$728,215
Council on Aging	\$216,090	\$337,329	\$428,362
Veterans' Services	\$846,471	\$917,072	\$993,209
<b>TOTAL</b>	<b>\$2,716,190</b>	<b>\$3,164,700</b>	<b>\$2,522,171</b>
CULTURE AND RECREATION	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED
Library	\$2,665,700	\$3,014,369	\$3,426,615
<b>TOTAL</b>	<b>\$2,665,700</b>	<b>\$3,014,369</b>	<b>\$3,426,615</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.

### FY2024 PROPOSED EXPENDITURES



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# DEPARTMENTS

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# ANIMAL CONTROL



**Tom DeChellis**  
Director

## Mission

The Animal Control Department's primary mission is to protect the safety and wellbeing of animals and people. Educate and promote responsible pet ownership. Ensure compliance with city, state, and federal laws governing animals. Providing temporary housing and care, reuniting missing pets with their owners and rehoming unclaimed animals.

## Services

- Attend to all animal complaints.
- Control all animals, primarily dogs.
- Impound loose dogs.
- Care for animals at the Animal Control shelter.
- Re-unite stray, missing, and found animals with owners.
- Re-home unclaimed adoptable animals.
- Clean and maintain the Animal Control facility.
- Perform all departmental clerical functions.
- Respond to domestic and wildlife complaints.
- Aid and transport sick or injured animals for medical attention and euthanasia if necessary.
- Remove and dispose of deceased animals on public property.
- Investigate and prosecute violations of city ordinances and state and federal laws pertaining to animal matters.
- Issue citations and collection of fines.
- Attend court and public hearings on animal matters.
- Attend to emergency complaints after regular operational hours.

## FY23 Accomplishments

- Updated Animal Control Ordinances.
- Established a partnership between the Animal Rescue League of Boston and Brockton Animal Control for the trapping, neutering and release (TNR) of community feral cats.
- Installed new insulation in the kennel building.
- Increased collections of outstanding fines.
- Participated in the Mass Animal Fund Program, which allows the City to spay, neuter and rabies vaccinate all dogs and cats adopted from the shelter at no cost to the community.



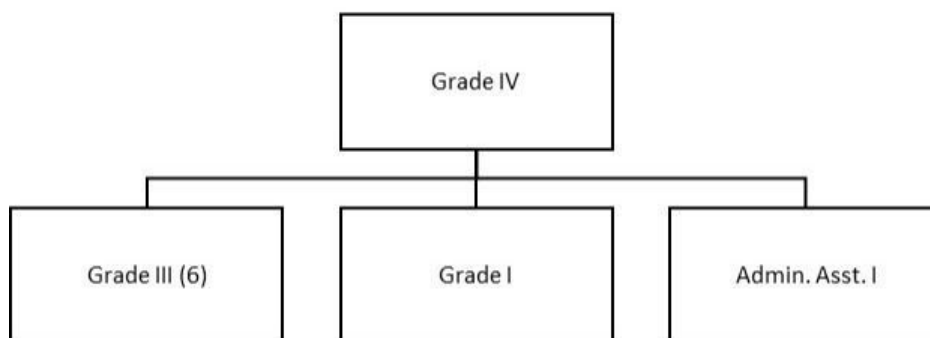
## OBJECTIVES

Objective	Status	City Goal
1. Continue to work towards the funding and construction of a new Animal Control facility.	Ongoing FY24	3
2. Continue to work with the Elections Commission to increase the number of licensed dogs. Work with the Information Technology Center (ITC) to update the existing license database to include a photograph, email address, veterinary and microchip information.	Ongoing FY24	2
3. Explore the establishment of a Trap, Neuter and Release (TNR) pilot for feral cats. Program benefits include: Improving the animal's life, reduced calls for service, department budgetary expenses and providing a positive public image.	Completed FY23	2
4. Identify and implement computer software specifically designed for the needs of an Animal Control operation.	Ongoing FY24	3
5. Expanding the department's microchip database to include a photograph, email address, and veterinary information. This will assist employees in identifying and reuniting missing or stolen animals with their owners.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Actuals	FY24 Target
	Animals impounded	227	298	0
	Animals euthanized	4	11	0

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed. Incent.
Unit B-Grade IV	Thomas DeChellis	09/12/88	1,350	83,270	4,164
Unit B-Grade III	Darren Hand	08/14/00	1,250	70,820	4,249
Unit B-Grade III	Brian Piche	04/10/06	950	70,820	3,541
Unit B-Grade III	Joshua Parker	07/16/16	480	67,939	4,756
Unit B-Grade III	Kelly Peterson	11/26/18	480	67,939	3,397
Unit B-Grade I	Joseph Bissett	02/22/16	480	44,160	
Unit B-Grade III	Walter Bettuchi	12/02/19		65,058	3,253
Admin. Asst. 1	Colleen Hooke	09/27/21		40,265	403
Unit B-Grade III	Roger Williams	04/05/21		62,176	3,109
<b>Total</b>			<b>4,990</b>	<b>572,447</b>	<b>26,871</b>

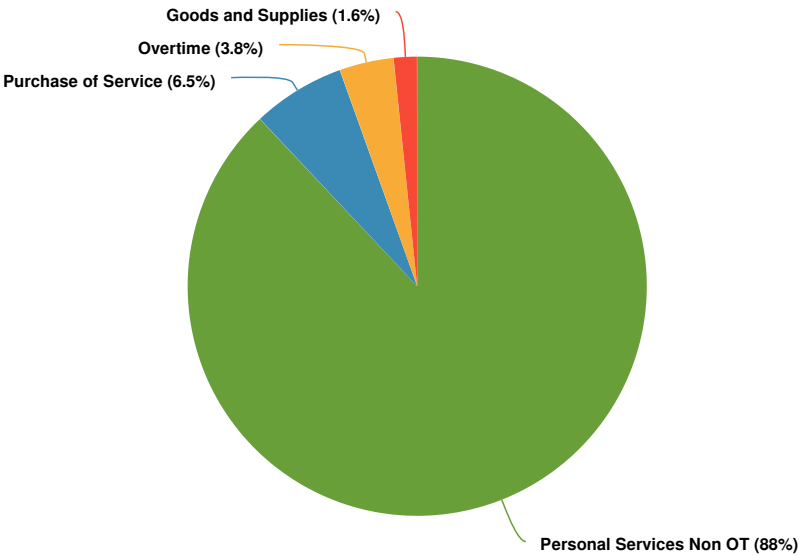
## Personal Services Summary

FULL TIME	572,447
LONGEVITY	4,990
CLERICAL INCENTIVE	2,500
EDUCATIONAL	26,871
HOLIDAY	2,096
ON CALL	26,647
SHIFT DIFFERENTIAL	31,927
WEEKEND	
DIFFERENTIAL	12,146
OUT OF GRADE	2,395
COURT	2,000
UNIFORM ALLOW.	16,000
<b>Total</b>	<b>700,019</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$43,345.15	\$30,450.00	\$30,450.00	0%
Personal Services Non OT	\$587,768.23	\$676,326.00	\$700,019.00	3.5%
Purchase of Service	\$32,652.61	\$41,532.00	\$51,987.00	25.2%
Goods and Supplies	\$6,941.39	\$10,313.00	\$13,029.00	26.3%
<b>Total General Fund:</b>	<b>\$670,707.38</b>	<b>\$758,621.00</b>	<b>\$795,485.00</b>	<b>4.9%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Animal Control</b>				
<b>Overtime</b>				
OVERTIME	\$43,345.15	\$30,450.00	\$30,450.00	0%
<b>Total Overtime:</b>	<b>\$43,345.15</b>	<b>\$30,450.00</b>	<b>\$30,450.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$500,380.47	\$558,994.00	\$572,447.00	2.4%
CLERICAL INCENTIVE	\$0.00	\$2,500.00	\$2,500.00	0%
LONGEVITY	\$4,771.30	\$4,510.00	\$4,990.00	10.6%
SHIFT DIFFERENTIAL	\$19,064.33	\$27,981.00	\$31,927.00	14.1%
HOLIDAY	\$0.00	\$1,004.00	\$2,096.00	108.8%
EDUCATIONAL INCENTIVE	\$21,107.32	\$26,218.00	\$26,871.00	2.5%
WEEKEND DIFFERENTIAL	\$9,919.63	\$12,146.00	\$12,146.00	0%
ON CALL	\$20,063.65	\$22,578.00	\$26,647.00	18%
OUT OF GRADE	\$1,193.82	\$2,395.00	\$2,395.00	0%
COURT	\$267.71	\$2,000.00	\$2,000.00	0%
UNIFORM CLOTHING ALLOWANCE	\$11,000.00	\$16,000.00	\$16,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$587,768.23</b>	<b>\$676,326.00</b>	<b>\$700,019.00</b>	<b>3.5%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$6,034.21	\$5,735.00	\$8,890.00	55%
ENERGY (GAS,OIL,DIESEL)	\$4,784.84	\$4,907.00	\$6,307.00	28.5%
SEWER & WATER CHARGES	\$287.42	\$554.00	\$554.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$1,361.81	\$1,738.00	\$1,738.00	0%
VEHICLE REPAIR/MAINTENANCE	\$8,122.72	\$10,000.00	\$12,197.00	22%
SECURITY/FIRE CONTROL	\$904.20	\$905.00	\$905.00	0%
VETERINARY SERVICES	\$7,438.93	\$10,187.00	\$13,890.00	36.4%
ANIMAL DISPOSAL	\$3,718.48	\$7,506.00	\$7,506.00	0%
<b>Total Purchase of Service:</b>	<b>\$32,652.61</b>	<b>\$41,532.00</b>	<b>\$51,987.00</b>	<b>25.2%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$1,204.61	\$1,237.00	\$2,474.00	100%
JANITORIAL SUPPLIES	\$402.63	\$667.00	\$667.00	0%
TIRES	\$671.05	\$748.00	\$1,235.00	65.1%
MEDICAL SUPPLIES/DRUGS	\$2,134.79	\$2,000.00	\$2,992.00	49.6%
CANINE FOOD & SUPPLIES	\$140.48	\$1,827.00	\$1,827.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$80.00	\$80.00	\$80.00	0%
TUITION & TRAINING	\$795.00	\$1,955.00	\$1,955.00	0%
DEPARTMENT EQUIPMENT	\$1,512.83	\$1,799.00	\$1,799.00	0%
<b>Total Goods and Supplies:</b>	<b>\$6,941.39</b>	<b>\$10,313.00</b>	<b>\$13,029.00</b>	<b>26.3%</b>
<b>Total Animal Control:</b>	<b>\$670,707.38</b>	<b>\$758,621.00</b>	<b>\$795,485.00</b>	<b>4.9%</b>
<b>Total Public Safety:</b>	<b>\$670,707.38</b>	<b>\$758,621.00</b>	<b>\$795,485.00</b>	<b>4.9%</b>
<b>Total Expenditures:</b>	<b>\$670,707.38</b>	<b>\$758,621.00</b>	<b>\$795,485.00</b>	<b>4.9%</b>



## ASSESSOR



**John O'Donnell**

Chairman- Board of Assessors

## Mission

The mission of the City of Brockton's Assessors' Office is to value real and personal property efficiently, fairly and accurately, and at full market value, in accordance with Massachusetts General Laws (MGL). The Assessors' office is responsible for the administration of all laws and regulations regarding property tax assessment. The Assessors' are required by Chapters 59, 60A, 61, 61B, 121 of the Massachusetts General Laws (MGL), and various Acts of Legislature, to perform the appraisal of approximately 27,530 parcels of property. This includes residential, commercial, industrial, utilities and personal property. Additionally, they administer motor vehicle excise taxes, tax exemption programs, and abatement requests. We strive to address all concerns of the public professionally, courteously, and timely.

## Services

- Process over 65,000 excise tax, motor vehicle, and boat bills.
- Commit the amount of taxes to be collected including sewer, street and sidewalk betterment, water, sewer, and refuse liens to the Treasurer/Collector's Office.
- Handle requests for abatements and exemptions. The exemptions are for veterans with at least 10% service related disability, income eligible elderly, surviving spouses, blind and hardship cases.
- Review and update City records of all deeds for Brockton looking for ownership and other changes, subdivisions, and mergers.
- Review and inspect all properties for which a building permit has been issued.

## FY23 Accomplishments

- Completed the Department of Revenue FY2023 interim year valuation of all Real (27,581 parcels) and Personal Property (1,607 accounts) throughout the City. The total assessed value of \$11,221,180,414 is the highest in the history of the City of Brockton. The Massachusetts Department of Revenue (DOR) applies a rigorous certification when a community revalues its property, requiring that assessments meet strict statistical tests to ensure they accurately reflect the market and are applied consistently.
- Implemented new growth has resulted in \$2,204,294 in revenue for the City. This entailed reviewing and inspecting properties that had building permits from calendar year 2021, including renovations, additions, and/or new construction.
- Reviewed and granted over 785 personal exemptions, tax deferrals, hardship, and tax work-off programs.
- Administered over 72,201 motor vehicle excise tax bills. Reviewed and granted over 900 documented excise abatement applications.
- Reviewed and analyzed over 1800 property deeds that were filed and recorded at the Plymouth County Registry of Deeds. The corresponding ownership information was updated in the property database.
- Received and reviewed 155 Residential and Commercial Abatement applications.
- Maintained an office presence throughout the pandemic and responded promptly to all inquiries.

## OBJECTIVES

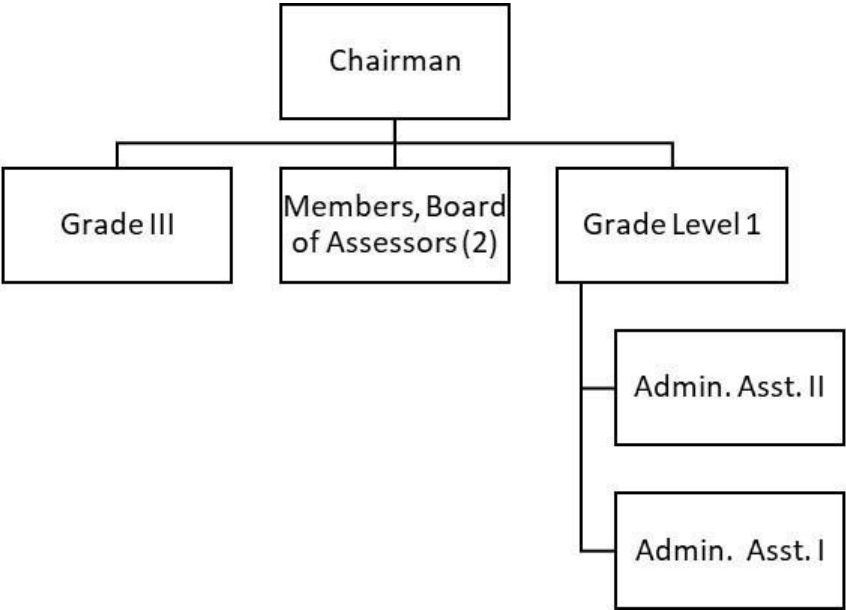
Objective	Status	City Goal
1. Conduct valuations in a timely manner, and provide Full and Fair cash values of all real and personal property that meet or exceed Massachusetts Department of Revenue FY23 guidelines.	Ongoing FY24	1,2
2. Provide an accurate calculation of New Growth due to construction and renovations.	Ongoing FY24	1,2
3. Administer all tax assistance program pursuant to Massachusetts General Law (MGL) and City Ordinances.	Ongoing FY24	1,2
4. Continuously enhance data availability, improve customer service, and make all interactions with the Assessors' Department accurate, courteous, and easy.	Ongoing FY24	1,2
5. Full valuation of all commercial properties for FY24 and FY25	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Real Estate Parcels Assessed	25,964	25,969	25,980
1	Personal Property Parcels Assessed	1,545	1,633	1,675
1	Real Estate Abatement Applications	311	225	250
3	Tax Assistance Program personal exemptions	874	750	800
3	Motor Vehicle Excise Tax processed	85,372	84,304	84,000
3	Motor Vehicle Excise Abatements	2,926	2,223	2,500



**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

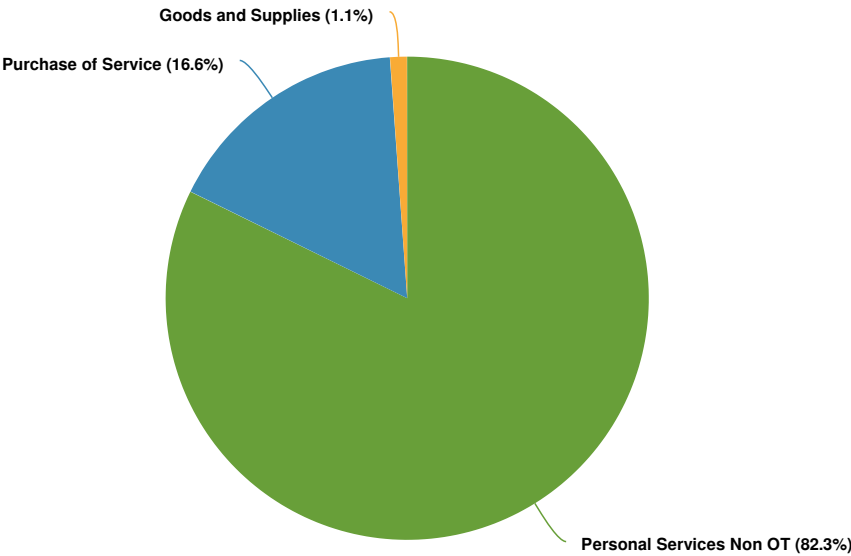
TITLE	NAME	Start Date	Longevity	Salary	Ed. Incent.
Chairman Board of Assessors	John O'Donnell	02/18/14	750	139,519	
Member, Board of Assessors	Christopher Pike	09/28/15	480	116,831	
Member, Board of Assessors	Julie Castor	11/06/18	480	116,831	
Grade Level I	Jacqueline Lemus	12/27/16	480	61,738	3,704
Admin Asst. II	Eleanor Casieri	06/18/07	950	51,720	
Grade Level III	Anthony Paul	11/07/22		69,068	5,525
Admin Asst. I	VACANT			51,210	
<b>Total</b>			<b>3,140</b>	<b>606,917</b>	<b>9,230</b>

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	606,917
PART TIME	30,000
LONGEVITY	3,140
CLERICAL INCENTIVE	5,000
ADMIN INCENTIVE	4,000
EDUCATIONAL INCENTIVE	9,230
HOLIDAY PAY	1,368
<b>TOTAL</b>	<b>659,655</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



# FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Expenditures				
General Government				
Assessor				
Personal Services Non OT	\$645,488.93	\$725,017.00	\$659,655.00	-9%
Purchase of Service	\$59,147.32	\$132,350.00	\$132,950.00	0.5%
Goods and Supplies	\$3,179.97	\$8,100.00	\$9,100.00	12.3%
<b>Total Assessor:</b>	<b>\$707,816.22</b>	<b>\$865,467.00</b>	<b>\$801,705.00</b>	<b>-7.4%</b>
<b>Total General Government:</b>	<b>\$707,816.22</b>	<b>\$865,467.00</b>	<b>\$801,705.00</b>	<b>-7.4%</b>
<b>Total Expenditures:</b>	<b>\$707,816.22</b>	<b>\$865,467.00</b>	<b>\$801,705.00</b>	<b>-7.4%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>General Fund</b>				
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$621,285.95	\$634,832.00	\$606,917.00	-4.4%
PART-TIME SALARIES	\$0.00	\$20,000.00	\$30,000.00	50%
CLERICAL INCENTIVE	\$5,000.00	\$5,000.00	\$5,000.00	0%
ADMIN INCENTIVE	\$4,000.00	\$4,000.00	\$4,000.00	0%
LONGEVITY	\$4,790.00	\$4,990.00	\$3,140.00	-37.1%
HOLIDAY	\$2,098.80	\$1,368.00	\$1,368.00	0%
EDUCATIONAL INCENTIVE	\$7,725.86	\$7,696.00	\$9,230.00	19.9%
OUT OF GRADE	\$588.32	\$0.00	\$0.00	0%
SEPARATION COSTS	\$0.00	\$47,131.00	\$0.00	-100%
<b>Total Personal Services Non OT:</b>	<b>\$645,488.93</b>	<b>\$725,017.00</b>	<b>\$659,655.00</b>	<b>-9%</b>
<b>Purchase of Service</b>				
VEHICLE REPAIR/MAINTENANCE	\$355.42	\$250.00	\$250.00	0%
DEPART EQUIP REPAIR/MAINT	\$580.98	\$600.00	\$1,200.00	100%
REVALUATION	\$19,092.08	\$80,000.00	\$50,000.00	-37.5%
CONSULTANTS	\$38,560.00	\$50,000.00	\$80,000.00	60%
PRINTING	\$558.84	\$1,500.00	\$1,500.00	0%
<b>Total Purchase of Service:</b>	<b>\$59,147.32</b>	<b>\$132,350.00</b>	<b>\$132,950.00</b>	<b>0.5%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$1,020.36	\$2,000.00	\$3,000.00	50%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$380.00	\$1,000.00	\$1,000.00	0%
TUITION & TRAINING	\$1,779.61	\$5,000.00	\$5,000.00	0%
REGISTRY OF DEEDS FEES	\$0.00	\$100.00	\$100.00	0%
<b>Total Goods and Supplies:</b>	<b>\$3,179.97</b>	<b>\$8,100.00</b>	<b>\$9,100.00</b>	<b>12.3%</b>
<b>Total General Fund:</b>	<b>\$707,816.22</b>	<b>\$865,467.00</b>	<b>\$801,705.00</b>	<b>-7.4%</b>



## AUDITOR



**Karen Preval**  
Auditor

### Mission

The mission of the Auditing Department is to protect the fiduciary interests of the City by providing independent, timely oversight of the City's finances, and to ensure that the financial transactions are executed legally, efficiently, and effectively in accordance with Massachusetts General Laws (MGL).

### Services

- Review and process all payments including payrolls and vendor bills.
- Evaluate the City's system of internal controls and advise City employees, management, and the City Council on ways to improve those controls.
- Perform financial and performance audits for the City and the Brockton Public Schools.
- Examine all accounts, books, and records of the City that reflect transactions involving the financial activities of the City.
- Investigate the legality of the above expenditures, consulting City ordinances, Civil Service regulations, US Treasury regulation, contracts, various laws, and Mayor's directives.
- Check all financial transactions with Department Heads, Mayor, City Clerk, and City Council.
- Prepare monthly balance sheets, revenue, and expenditure reports of the City.
- Prepare the annual financial report containing a schedule of receipts, expenditures, balance sheet funds, and cash schedules.
- Ensure that the annual Internal Revenue Service (IRS) wage and non-employee compensation forms are accurate and complete.
- Ensure that all financial transactions are undertaken in accordance with federal, state, and local law.
- Monitor adherence to all applicable regulations, contracts, and City policies, as well as compliance to Generally Acceptable Accounting Principles (GAAP).

### FY23 Accomplishments

- Processed over 21,000 purchase orders and invoices.
- Increased efficiencies by managing vendor payment in a timely manner, including EFT options.
- Established policy and procedures for automation of the accounts payable process.
- Reconciled City awarded grants and established new procedural policies
- Provided incoming and outgoing mail service to City offices.
- Continued efficient year-end closing procedures that comply with state guidelines.
- Maintained relationships with state and federal agencies.
- Scheduled ongoing professional development for all auditing staff, including customer service training.
- Continued work on updating electronic processes, including pay stubs emailed to employees.
- Worked in collaboration with all departments to scan all documents for easy access and efficiency.

## OBJECTIVES

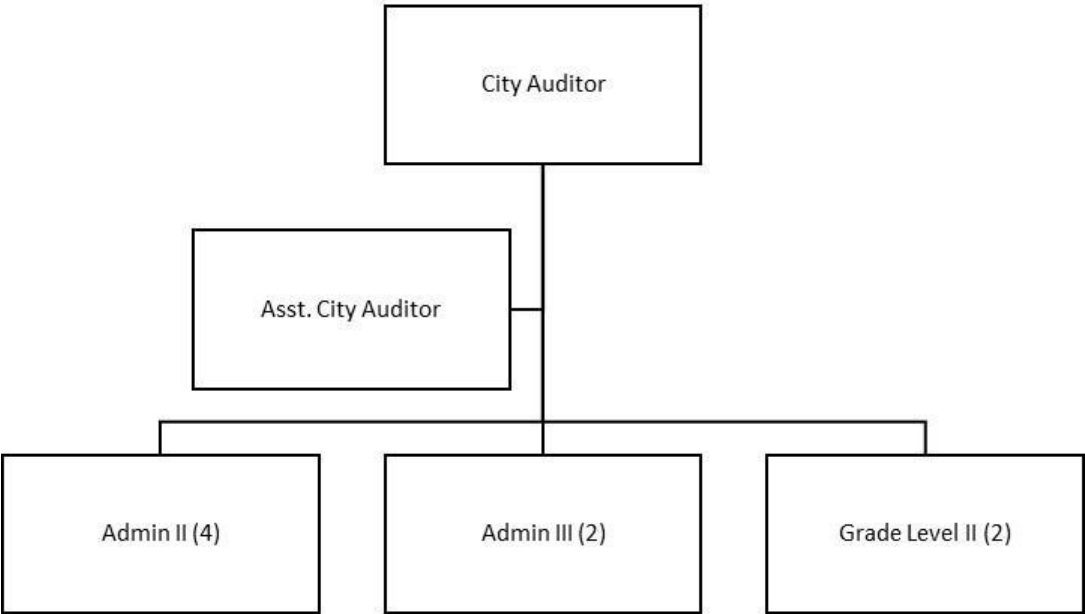
Objective	Status	City Goal
1. Publish the FY21 Audited Financial Statement.	Complete FY23	2
2. Produce all financial required reports in according with the Department of Revenue schedule.	Ongoing FY24	2
3. Implement upgrades to the City's grant management policy and procedures	Complete FY23	2
4. Continue the modernization of Accounts Payable with electronic invoicing and Vendor Self-Service. Work with departments to migrate vendors to the new process.	Ongoing FY24	2
5. Review and work on automating the payroll process for the City	Ongoing FY24	2
6. Monitor and eliminate fraud; maintain the chart of accounts; analyze accounting problems and make corrections; ensure that proper documentation is maintained in accordance with Massachusetts General Laws.	Ongoing FY24	2
7. Update Grant GL accounts to incorporate the award year.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
5	Purchase Orders/Invoices Processed	21,266	20,584	20,049
5	Vendors Serviced	2,939	2,798	2,688
5	Payroll Warrants Processed	287	288	291
5	Paychecks Produced	131,046	127,261	126,405
5	Employees Serviced	4,450	4,352	4,325
5	Journals Posted	11,833	12,568	12,575
5	General Journal Entry Requests	4,362	4,699	4,747



**ORGANIZATIONAL CHART**





# PERSONAL SERVICES

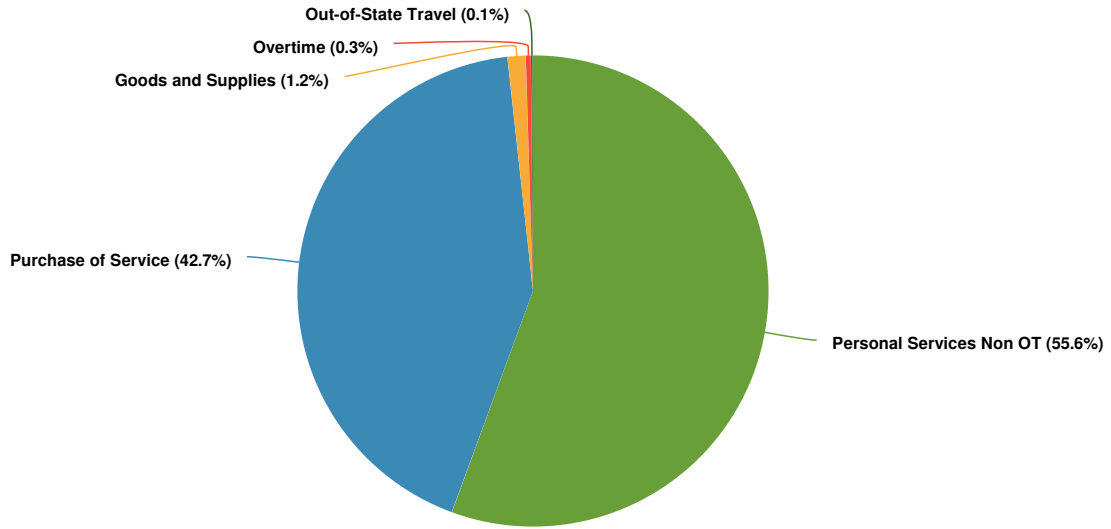
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
City Auditor	Karen Preval	11/19/18	480	139,519	
Asst. City Auditor	Irene Giannopolous	11/07/22		116,831	
Admin Asst. III	Carin Kenney	03/13/06	950	68,544	
Admin Asst. III	Concetta Costa	12/20/10	750	68,544	
Grade Level II	Anastasios Hatsiopoulos	12/19/16	480	80,623	5,644
Admin Asst. II	Sharon Heenan	12/20/21		48,105	481
Admin. Asst. II	Milagros Wharton	03/08/23		44,490	445
Admin Asst. II	Thu-Thuy Thi Nguyen-Tran	11/28/22		44,490	
Admin Asst. II	VACANT			44,490	
Grade Level II	VACANT			64,775	5,182
<b>Stipends only:</b>					
Clerk of Finance					
Clerk of Accounts		<b>Total</b>	<b>2,660</b>	<b>720,411</b>	<b>11,752</b>

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	720,411
PART-TIME	30,000
STIPEND	8,000
ADMIN INCENTIVE	4,000
CLERICAL INCENTIVE	12,500
LONGEVITY	2,660
EDUCATIONAL INCENTIVE	11,752
OUT OF GRADE	2,000
SEPARATION COSTS	25,000
HOLIDAY PAY	1,000
<b>Total</b>	<b>817,323</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$914.17	\$5,000.00	\$5,000.00	0%
Personal Services Non OT	\$536,939.78	\$906,895.00	\$817,323.00	-9.9%
Purchase of Service	\$401,422.77	\$544,443.00	\$627,100.00	15.2%
Goods and Supplies	\$8,774.15	\$17,250.00	\$18,250.00	5.8%
Out-of-State Travel	\$0.00	\$1,500.00	\$2,000.00	33.3%
<b>Total General Fund:</b>	<b>\$948,050.87</b>	<b>\$1,475,088.00</b>	<b>\$1,469,673.00</b>	<b>-0.4%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Auditor</b>				
<b>Overtime</b>				
OVERTIME	\$914.17	\$5,000.00	\$5,000.00	0%
<b>Total Overtime:</b>	<b>\$914.17</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$481,254.27	\$806,168.00	\$720,411.00	-10.6%
PART-TIME SALARIES	\$9,157.59	\$30,000.00	\$30,000.00	0%
STIPEND	\$4,015.48	\$8,000.00	\$8,000.00	0%
CLERICAL INCENTIVE	\$10,000.00	\$12,500.00	\$12,500.00	0%
ADMIN INCENTIVE	\$3,000.00	\$4,000.00	\$4,000.00	0%
LONGEVITY	\$3,800.00	\$3,800.00	\$2,660.00	-30%
HOLIDAY	\$880.65	\$1,000.00	\$1,000.00	0%
EDUCATIONAL INCENTIVE	\$6,152.74	\$11,745.00	\$11,752.00	0.1%
OUT OF GRADE	\$1,915.73	\$4,682.00	\$2,000.00	-57.3%
SEPARATION COSTS	\$16,763.32	\$25,000.00	\$25,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$536,939.78</b>	<b>\$906,895.00</b>	<b>\$817,323.00</b>	<b>-9.9%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$484.48	\$1,500.00	\$1,500.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$635.62	\$4,500.00	\$3,500.00	-22.2%
AUDITING	\$83,484.93	\$249,443.00	\$200,000.00	-19.8%
CONSULTANTS	\$17,000.00	\$20,000.00	\$20,000.00	0%
ADVERTISING	\$4,719.42	\$6,000.00	\$6,000.00	0%
PRINTING	\$1,229.51	\$1,500.00	\$2,200.00	46.7%
<b>Total Purchase of Service:</b>	<b>\$107,553.96</b>	<b>\$282,943.00</b>	<b>\$233,200.00</b>	<b>-17.6%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$4,932.74	\$4,500.00	\$5,000.00	11.1%
IN-STATE TRAVEL	\$0.00	\$1,500.00	\$3,000.00	100%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$2,113.72	\$7,500.00	\$4,000.00	-46.7%
TUITION & TRAINING	\$0.00	\$1,500.00	\$4,000.00	166.7%
DEPARTMENT EQUIPMENT	\$1,727.69	\$1,750.00	\$1,750.00	0%
<b>Total Goods and Supplies:</b>	<b>\$8,774.15</b>	<b>\$16,750.00</b>	<b>\$17,750.00</b>	<b>6%</b>
<b>Out-of-State Travel</b>				
OUT OF STATE TRAVEL	\$0.00	\$1,500.00	\$2,000.00	33.3%
<b>Total Out-of-State Travel:</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>	<b>33.3%</b>
<b>Total Auditor:</b>	<b>\$654,182.06</b>	<b>\$1,213,088.00</b>	<b>\$1,075,273.00</b>	<b>-11.4%</b>
<b>Audit Mail</b>				
<b>Purchase of Service</b>				



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
DEPART EQUIP REPAIR/MAINTENANC	\$484.48	\$3,000.00	\$3,000.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$6,079.44	\$8,000.00	\$7,000.00	-12.5%
POSTAGE	\$196,608.52	\$150,000.00	\$280,000.00	86.7%
FREIGHT AND DELIVERY SERVICE	\$8,692.82	\$12,500.00	\$14,900.00	19.2%
<b>Total Purchase of Service:</b>	<b>\$211,865.26</b>	<b>\$173,500.00</b>	<b>\$304,900.00</b>	<b>75.7%</b>
<b>Goods and Supplies</b>				
SUPPLIES	\$0.00	\$500.00	\$500.00	0%
<b>Total Goods and Supplies:</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>0%</b>
<b>Total Audit Mail:</b>	<b>\$211,865.26</b>	<b>\$174,000.00</b>	<b>\$305,400.00</b>	<b>75.5%</b>
<b>Audit Telephone</b>				
<b>Purchase of Service</b>				
OFFICE EQUIP REPAIR/MAINT	\$0.00	\$3,000.00	\$3,000.00	0%
TELEPHONE	\$82,003.55	\$85,000.00	\$86,000.00	1.2%
<b>Total Purchase of Service:</b>	<b>\$82,003.55</b>	<b>\$88,000.00</b>	<b>\$89,000.00</b>	<b>1.1%</b>
<b>Total Audit Telephone:</b>	<b>\$82,003.55</b>	<b>\$88,000.00</b>	<b>\$89,000.00</b>	<b>1.1%</b>
<b>Total General Government:</b>	<b>\$948,050.87</b>	<b>\$1,475,088.00</b>	<b>\$1,469,673.00</b>	<b>-0.4%</b>
<b>Total Expenditures:</b>	<b>\$948,050.87</b>	<b>\$1,475,088.00</b>	<b>\$1,469,673.00</b>	<b>-0.4%</b>



# BOARD OF HEALTH



**Dr. Eno Mondesir**  
Executive Health Officer

## Mission

The mission of the Board of Health is to enforce the laws of the Commonwealth of Massachusetts and ordinances of the City of Brockton, and to protect the health and well-being of its residents and the general public. The Board of Health will also continue to improve the housing stock within the City through strict enforcement of all applicable codes and ordinances; reduce the hazards of lead paint in the existing housing stock; protect residents against health hazards by continuing inspections with housing and food service establishments; and digitization in order to respond to public health issues. Finally, the Board of Health will promote the latest science-based public health education measures that will lead to positive outcomes and disease prevention.

## Services

- Develop and implement evidence based models and health initiative interventions for the purpose of building a healthier city and mitigating adverse health outcomes.
- Transition from the COVID-19 Pandemic to strategically and effectively tackle other Public Health Needs of Brockton.
- Inspect and improve plans for various projects in order to ensure compliance with Water Commission regulations.
- Board of Health Public Health Nurses are responsible for the following:
  - Monitor all active cases of Tuberculosis.
  - Investigate and document all reported communicable diseases including Hepatitis, Meningitis, and COVID-19.
  - Promote influenza immunizations.
  - Offer blood pressure medication counseling.
  - Serve as a resource for schools regarding immunization and communicable diseases.
  - Serve as the liaison with the Massachusetts Department of Public Health (DPH).
  - Alert physicians to all new information and changes with regard to vaccines.
  - Participate with other health agencies regarding public health policy.
- Perform systematic health inspections of approximately 150 food and restaurant establishments.
- Work to address health disparities and social determinants of health in the City.
- Work with other City departments with regard to obtaining federal funds from the Environmental Protection Agency (EPA) for the investigation and clean-up of contaminated sites and also on quality of life issues.
- Work with departments to perform code enforcement inspection of problem properties, and document all complaints and violations.
- Assess the current and ongoing Public Health Needs (through Community Health Needs Assessment) post COVID-19 post pandemic in order to strategically redirect and reallocate resources to where they can have the most impact.
- Continue to work jointly with our allies to promote holistic health, which includes Mental and Behavioral Health.

## FY23 Accomplishments

- Developed and maintained a higher level of collaboration between the Board of Health, City Departments, and community partners.
- Performed health inspections of rental and housing units throughout the City of Brockton.
- Addressed and met the health care needs of residents.

- Developed an organized response to the COVID-19 pandemic through Public Health Interventions.
- Worked in collaboration with the Massachusetts Department of Public Health (MassDPH), Mayor's Office, and other Local Health Officials to promote testing, vaccination, case investigation, and contact tracing.
- Assisted the Mayor's Office during the COVID-19 pandemic to promote health education and disease prevention.
- Participated in weekly Quality of Life (QOL) sessions with City departments to address problems related to code violations and enforcement.
- Ensured that restaurants and the food service industry adhere to the required sanitary codes.
- Worked systematically and tirelessly to uphold evidence-based interventions to mitigate COVID-19 incidence, including rigorous vaccination clinics across all demographics represented in the City of Brockton.

## OBJECTIVES

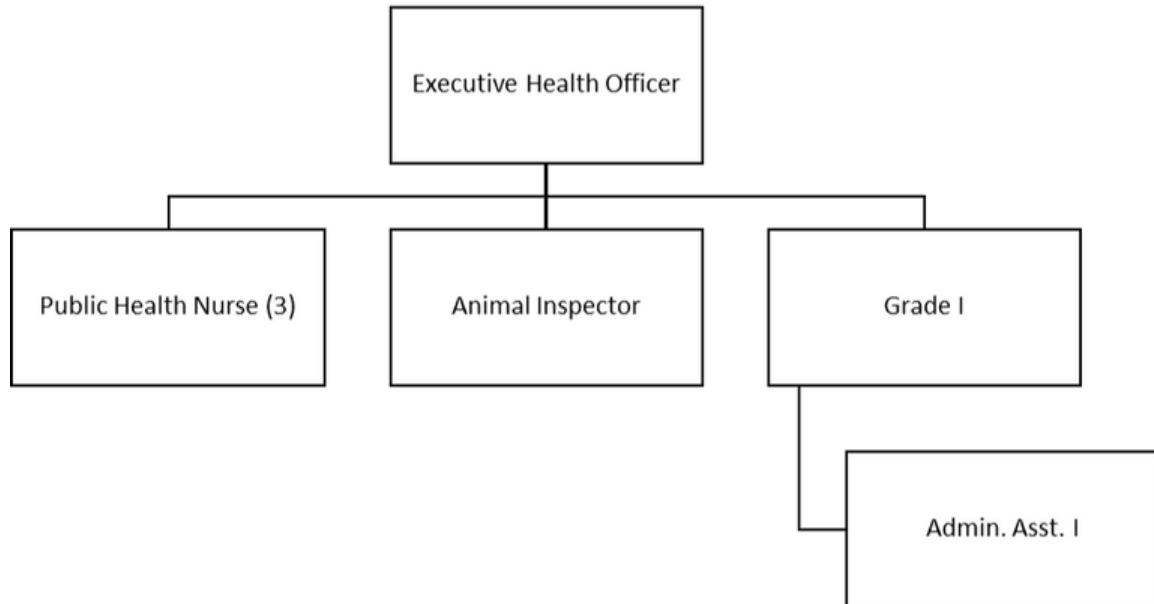
Objective	Status	City Goal
1.Reduce the incidence rate of COVID-19 and increase vaccination efforts among those with pre-existing conditions.	Ongoing FY24	2
2. Design and disseminate a Community Health Needs Assessment to help us collect and evaluate data on the health of the City	New FY24	N/A
3. Work to address health disparities and social determinants of health in the City through partnerships with Health Care Service providers.	Ongoing FY24	1,2
4. Design and conduct research studies to investigate and evaluate diabetes (both types 1 & 2) among the population in Brockton	New FY24	
5. Improve the enforcement of all applicable codes and ordinances that pertain to the Board of Health.	Ongoing FY24	1,2
6. Design and conduct research on asthma among Brockton residents.	New FY24	2
7. Investigate, document, and report all communicable diseases to the Massachusetts Department of Public Health (DPH).	Ongoing FY24	2
8. Design and conduct research on asthma among Brockton residents.	New FY24	1,2
9. Develop and implement research studies to identify mental health challenges in Brockton.	New FY24	2
10. Investigate, document, and report promptly to the Massachusetts Department of Public Health (MassDPH) all communicable diseases.	Ongoing FY24	2
11. Conduct and implement timely inspections of all restaurants and food venues to maintain efficient food sanitation.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Reduce the incidence rate of COVID-19 through vaccination	70%	75%	98%
2	Design and disseminate a Community Health Needs Assessment citywide	NA	NA	ID
3	Conduct timely inspections of blighted properties	75%	80%	85%
4	Carry out code enforcement and ordinances	75%	80%	90%
5	Keep the City clean & healthier through trash & debris containment	-	-	-
6	Ensure that good sanitary conditions are met by our restaurants through inspection	80%	85%	90%
7	Investigate & report promptly all communicable diseases to MDPH	90%	95%	99%
8	Develop and implement ongoing research studies around mental health among our population	NA	NA	ID
9	Design and conduct research studies to document diabetes and inform Health Officials, & all other stakeholders	NA	NA	ID
10	Collaborate with area Health Service Care Providers in addressing disparities & social determinants of health	70%	75%	90%
11	Assess the extent of asthma in Brockton through CHA	NA	NA	ID

NA=Not Applicable; ID= Informed Decision; CHA=Community Health Assessment

## ORGANIZATIONAL CHART





## PERSONAL SERVICES

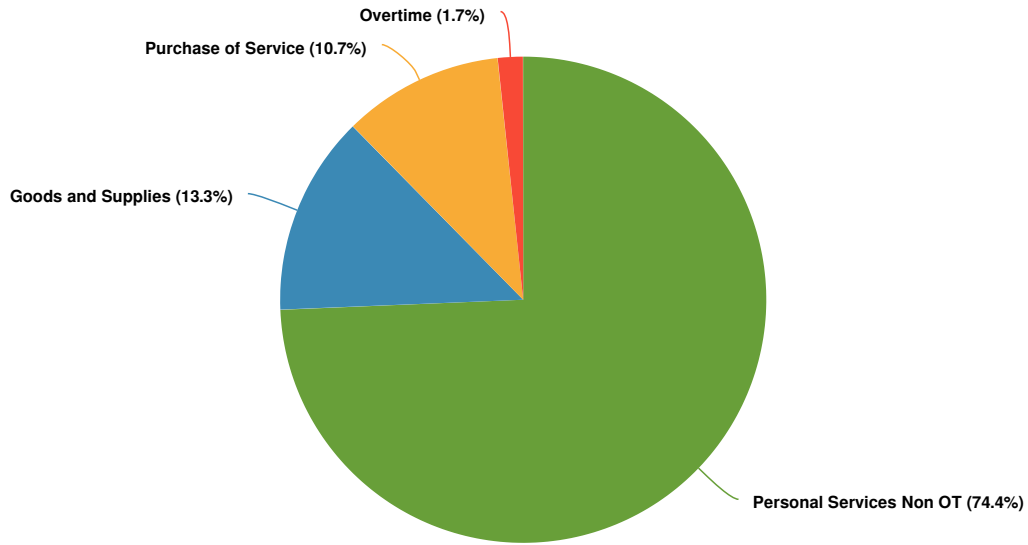
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Executive Health Officer	Eno Mondesir	09/01/20		102,085	3,500
Public Health Nurse	Jessica Cabiles	05/24/21		73,520	3,676
Public Health Nurse	Andrelyn Demosthene	12/01/21		73,520	3,676
Public Health Nurse	Gathchina Aliot	12/20/21		73,520	2,941
Animal Inspector	Mary Drake	09/16/19		58,874	1,766
Grade Level I	Amy Badger	08/25/03	950	75,194	
Sanitary Inspector	Robert A. Butler	06/24/85	1,350	74,658	2,240
Sanitary Inspector	Kevin Borges	04/07/14	480	74,658	2,240
Sanitary Inspector	Dennis Smith	02/06/17	480	74,658	2,240
Sanitary Inspector	Patrick O. Lawton	12/29/14	480	74,658	4,479
Sanitary Inspector	James Doucette	11/18/19		64,807	3,240
Ordinance Enforcement Officer	Juanito Fernandes	09/02/14	480	58,874	
Ordinance Enforcement Officer	Vacant			58,874	2,355
Admin Asst. I	Vacant			38,337	383
Sanitary Inspector	Vacant			64,807	3,888
		<b>Total</b>	<b>4,220</b>	<b>1,041,044</b>	<b>36,625</b>

Personal Services Summary	
FULL TIME	1,041,044
ELECTED/APPOINTED	8,750
LONGEVITY	4,220
CLERICAL INCENTIVE	2,500
EDUCATIONAL INCENTIVE	36,625
ADMIN INCENTIVE	2,000
STIPEND	4,100
CLOTHING ALLOWANCE	5,400
OUT OF GRADE	2,000
HOLIDAY	900
<b>Total</b>	<b>1,107,539</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$27,063.46	\$15,000.00	\$6,250.00	-58.3%
Personal Services Non OT	\$1,033,585.82	\$1,087,788.00	\$276,884.75	-74.5%
Purchase of Service	\$28,588.43	\$36,550.00	\$39,750.00	8.8%
Goods and Supplies	\$10,244.33	\$49,500.00	\$49,500.00	0%
<b>Total General Fund:</b>	<b>\$1,099,482.04</b>	<b>\$1,188,838.00</b>	<b>\$372,384.75</b>	<b>-68.7%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Human Services</b>				
<b>Board of Health</b>				
<b>Overtime</b>				
OVERTIME	\$27,063.46	\$15,000.00	\$6,250.00	-58.3%
<b>Total Overtime:</b>	<b>\$27,063.46</b>	<b>\$15,000.00</b>	<b>\$6,250.00</b>	<b>-58.3%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$963,114.93	\$1,026,744.00	\$210,389.75	-79.5%
TEMPORARY/SEASONAL	\$7,692.30	\$0.00	\$0.00	0%
ELECTED/APPOINTED	\$1,293.35	\$8,750.00	\$8,750.00	0%
STIPEND	\$3,486.66	\$3,500.00	\$4,100.00	17.1%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$4,970.00	\$1,700.00	\$4,220.00	148.2%
HOLIDAY	\$0.00	\$900.00	\$900.00	0%
EDUCATIONAL INCENTIVE	\$33,128.58	\$34,294.00	\$36,625.00	6.8%
OUT OF GRADE	\$0.00	\$2,000.00	\$2,000.00	0%
UNIFORM CLOTHING ALLOWANCE	\$12,600.00	\$5,400.00	\$5,400.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,033,585.82</b>	<b>\$1,087,788.00</b>	<b>\$276,884.75</b>	<b>-74.5%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$89.93	\$1,800.00	\$5,000.00	177.8%
DEPARTMENTAL EQUIP RENT/LEASE	\$2,829.72	\$3,500.00	\$3,500.00	0%
HAZARDOUS WASTE REMOVAL	\$1,888.01	\$3,150.00	\$3,150.00	0%
LEGAL	\$2,010.00	\$3,600.00	\$3,600.00	0%
CONSULTANTS	\$542.40	\$0.00	\$0.00	0%
OTHER CONTRACT SERVICES	\$11,182.50	\$10,000.00	\$10,000.00	0%
ADVERTISING	\$0.00	\$1,000.00	\$1,000.00	0%
PRINTING	\$4,394.30	\$4,500.00	\$4,500.00	0%
LABORATORY TESTING	\$5,651.57	\$9,000.00	\$9,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$28,588.43</b>	<b>\$36,550.00</b>	<b>\$39,750.00</b>	<b>8.8%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$820.27	\$2,500.00	\$2,500.00	0%
OFFICE SUNDRIES/SUPPLIES	\$2,726.88	\$5,000.00	\$5,000.00	0%
MEDICAL SUPPLIES/DRUGS	\$4,458.65	\$12,000.00	\$12,000.00	0%
IN-STATE TRAVEL	\$1,025.84	\$16,000.00	\$16,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$360.00	\$2,500.00	\$2,500.00	0%
TUITION & TRAINING	\$580.00	\$5,000.00	\$5,000.00	0%
LICENSE & REGISTRATION	\$0.00	\$2,500.00	\$2,500.00	0%
REGISTRY OF DEEDS FEES	\$0.00	\$1,000.00	\$1,000.00	0%
DEPARTMENT EQUIPMENT	\$272.69	\$3,000.00	\$3,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$10,244.33</b>	<b>\$49,500.00</b>	<b>\$49,500.00</b>	<b>0%</b>
<b>Total Board of Health:</b>	<b>\$1,099,482.04</b>	<b>\$1,188,838.00</b>	<b>\$372,384.75</b>	<b>-68.7%</b>



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Total Human Services:	\$1,099,482.04	\$1,188,838.00	\$372,384.75	-68.7%
Total Expenditures:	\$1,099,482.04	\$1,188,838.00	\$372,384.75	-68.7%



# CEMETERY DEPARTMENT



**Tim Carpenter**  
Superintendent of Parks

## Mission

The City of Brockton's Cemetery Department is responsible for maintaining and manicuring the ten public cemeteries in Brockton including, Melrose, East Ashland Street, Coweeset, Leech, Thayer, Thompson, Union, Snell, Old Coweeset, First Parish, and Ames burial grounds.

The mission of the Cemetery Department is to provide memorial of the deceased in a place of beauty and solace, while giving comfort to families and individuals by meeting final needs in coordination with funeral directors with compassion and dignity. The goal of the department is in remembrance of the lives and deeds of the men and women that have preceded us, to maintain permanent records of those whose earthly remains we have been entrusted. This includes maintaining the burial grounds gratuitously for veterans who were once residents of the City of Brockton.

The Cemetery Department seeks preserve and strengthen the grounds and infrastructure, and to share its rich history, artistic treasures, and beautiful landscape with the community. Affordable internment services are provided, while conserving land and protecting the character of its landscape. Finally, the Cemetery Department strives to keep grounds in neat and orderly condition throughout the year to ensure that residents of the City will have the ability to be laid to rest within its boundaries for years to come.

## Services

- Provide burial grounds for the residents of Brockton and maintain such grounds in a presentable and respectful order. It is vital that all records be kept in a meticulous nature, as to ensure that future generations will have access to records of their loved ones.
- Work closely with Funeral Directors to schedule and perform burials and provide an online schedule and burial request form to Funeral Directors, which will allow requests for burial to be submitted at all hours.
- Assist residents with accurate maps and locations.
- Guide residents through the process of burials.
- Assist with questions of lot ownership and filing of deeds for lots.
- Perform perpetual care work year round to maintain the cemeteries in neat and orderly condition.

## FY23 Accomplishments

- Completed 326 total burials in calendar year 2022
- Completed 318 burial at Melrose Cemetery.
- Completed 4 burials at Coweeset Cemetery.
- Completed 4 burials at Union Cemetery.
- Identified two new areas for possible expansion.
- Built an access road for Central Grove Section.
- Invested in new equipment for maintenance and burials in adverse weather conditions.
- Entered records for the Melrose, and Cowesset, Leach and Thyer Cemeteries and most of the Union Cemetery, into a publicly accessible database.

## OBJECTIVES

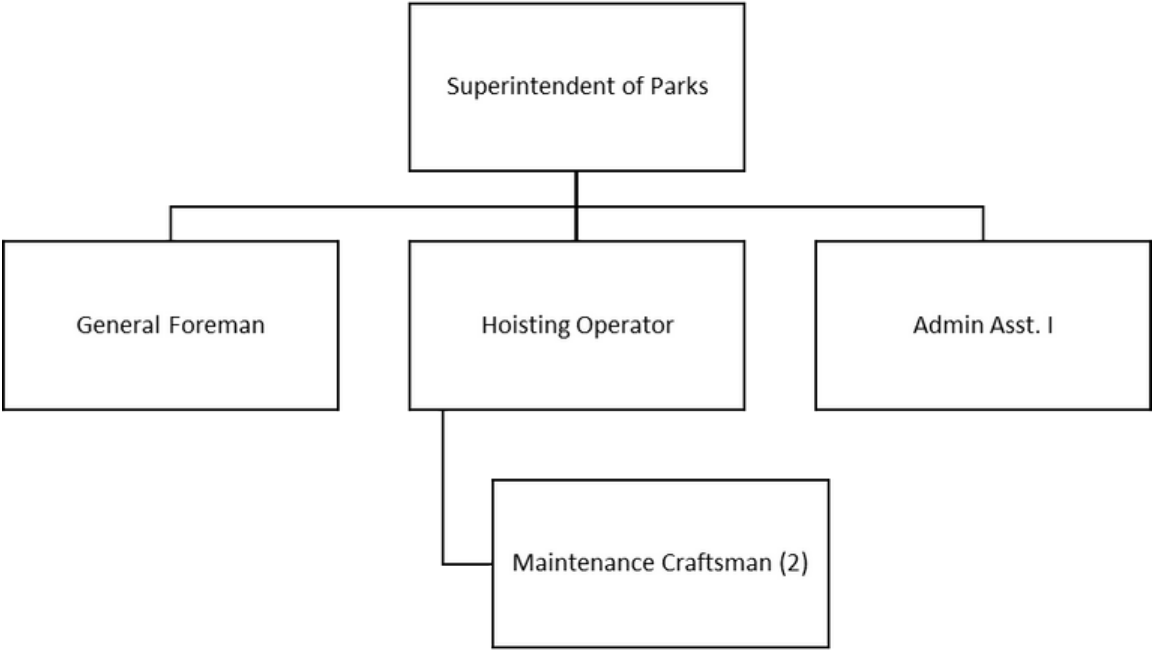
Objective	Status	City Goal
1. Begin expansion projects in two areas identified by engineers as productive areas of expansion.	Ongoing FY24	3
2. Improve overall conditions of City owned cemeteries.	Ongoing FY24	2
3. Upgrade Cemetery equipment, including the purchase of a new backhoe as well as replacing all three lowering devices for efficiency and safety.	Ongoing FY24	3
4. Acquire new Cemetery software to better serve the public through ease of access to information as well as linking to an updated Geographical Information System (GIS) map.	Ongoing FY24	3
5. Upgrade buildings in the Melrose Cemetery, including the maintenance garage and Tomb.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Expansion completion (1-10 scale)*	2	3	4
2	Service calls (%)	70%	75%	85%
3	Equipment upgrades (%)	0%	10%	100%
4	Cemetery software acquired (%)	10%	25%	100%
5	Melrose Cemetery upgrades completed (%)	20%	20%	80%

**\*Ranking: 1- not completed; 10-fully completed**

**ORGANIZATIONAL CHART**





## PERSONAL SERVICES

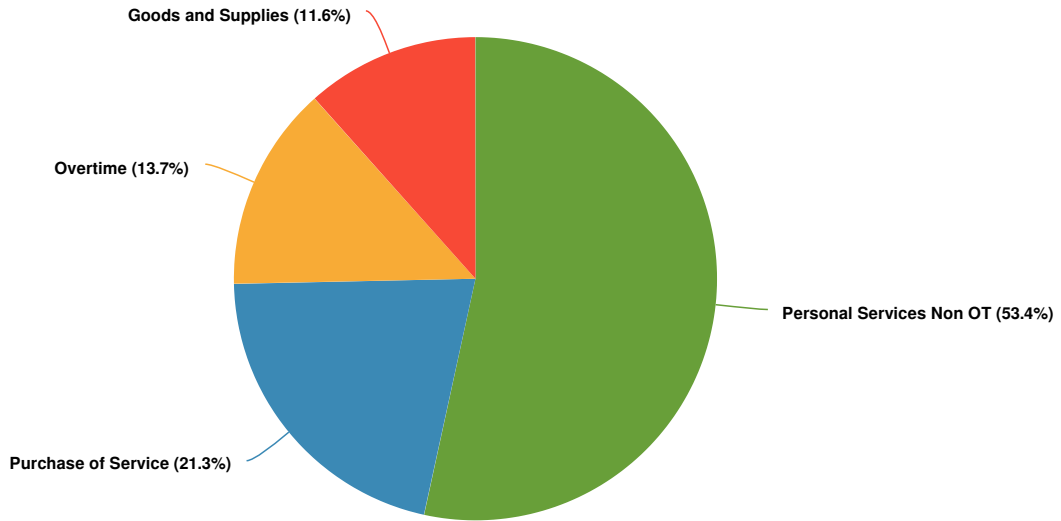
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Superintendent of Parks	Timothy W. Carpenter	08/30/11	375	19,547	1,600
Cemetery General Foreman	Erik Duquette	07/19/99	1,250	71,635	
Hoisting Operator	Erik Ellis	10/07/13	750	59,176	
Cemetery Maintenance Craftsman	Brandon Hunnewell	02/05/18	480	54,683	
Cemetery Maintenance Craftsman	John Ferron, II	01/17/17	480	54,683	
Admin Asst. I	Nicole Fiske	12/20/21		40,265	403
<b>Total</b>			<b>3,335</b>	<b>299,989</b>	<b>2,003</b>

<b>Personal Services Summary</b>	
FULL TIME	299,989
LONGEVITY	3,335
SHIFT DIFFERENTIAL	18,535
EDUCATIONAL INCENTIVE	2,003
OUT OF GRADE	5,800
SEPARATION COSTS	12,000
STIPEND	2,400
CLOTHING ALLOW	6,800
ON CALL	20,611
HOLIDAY	100
CLERICAL INCENTIVE	2,500
CDL STIPEND	6,240
HAZARDOUS DUTY	2,496
EMPLOYEE LIC & REGISTRATION	6,240
<b>Total</b>	<b>389,049</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$91,395.37	\$150,000.00	\$100,000.00	-33.3%
Personal Services Non OT	\$330,917.98	\$374,881.00	\$389,049.00	3.8%
Purchase of Service	\$87,442.75	\$124,180.00	\$154,766.00	24.6%
Goods and Supplies	\$44,390.48	\$72,400.00	\$84,400.00	16.6%
<b>Total General Fund:</b>	<b>\$554,146.58</b>	<b>\$721,461.00</b>	<b>\$728,215.00</b>	<b>0.9%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Human Services</b>				
<b>Cemetery Department</b>				
<b>Overtime</b>				
OVERTIME	\$91,395.37	\$150,000.00	\$100,000.00	-33.3%
<b>Total Overtime:</b>	<b>\$91,395.37</b>	<b>\$150,000.00</b>	<b>\$100,000.00</b>	<b>-33.3%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$262,307.94	\$287,269.00	\$299,989.00	4.4%
STIPEND	\$0.00	\$2,100.00	\$2,400.00	14.3%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
LONGEVITY	\$2,090.00	\$2,585.00	\$3,335.00	29%
SHIFT DIFFERENTIAL	\$14,727.70	\$18,535.00	\$18,535.00	0%
HOLIDAY	\$0.00	\$72.00	\$100.00	38.9%
EDUCATIONAL INCENTIVE	\$43.04	\$1,633.00	\$2,003.00	22.7%
ON CALL	\$14,157.50	\$20,611.00	\$20,611.00	0%
OUT OF GRADE	\$4,912.40	\$5,800.00	\$5,800.00	0%
HAZARDOUS DUTY	\$0.00	\$2,496.00	\$2,496.00	0%
SEPARATION COSTS	\$0.00	\$12,000.00	\$12,000.00	0%
WORKERS COMPENSATION	\$23,379.40	\$0.00	\$0.00	0%
UNIFORM CLOTHING ALLOWANCE	\$6,800.00	\$6,800.00	\$6,800.00	0%
EMPLOYEE LIC & REGISTRATION	\$0.00	\$6,240.00	\$6,240.00	0%
CDL STIPEND	\$0.00	\$6,240.00	\$6,240.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$330,917.98</b>	<b>\$374,881.00</b>	<b>\$389,049.00</b>	<b>3.8%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$4,560.36	\$5,500.00	\$10,000.00	81.8%
ENERGY (GAS,OIL,DIESEL)	\$8,420.86	\$15,000.00	\$20,000.00	33.3%
REAL ESTATE TAX CHARGES	\$102.01	\$300.00	\$0.00	-100%
SEWER & WATER CHARGES	\$0.00	\$0.00	\$800.00	N/A
VEHICLE REPAIR/MAINTENANCE	\$8,457.97	\$25,000.00	\$25,586.00	2.3%
DEPART EQUIP REPAIR/MAINT	\$18,735.30	\$25,000.00	\$25,000.00	0%
SECURITY/FIRE CONTROL	\$1,116.00	\$5,000.00	\$5,000.00	0%
TELEPHONE	\$0.00	\$6,380.00	\$6,380.00	0%
ADVERTISING	\$0.00	\$1,000.00	\$1,000.00	0%
PRINTING	\$0.00	\$1,000.00	\$1,000.00	0%
OTHER SERVICES	\$46,050.25	\$40,000.00	\$60,000.00	50%
<b>Total Purchase of Service:</b>	<b>\$87,442.75</b>	<b>\$124,180.00</b>	<b>\$154,766.00</b>	<b>24.6%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$1,391.28	\$1,500.00	\$1,500.00	0%
JANITORIAL SUPPLIES	\$1,165.12	\$1,500.00	\$1,500.00	0%
GASOLINE	\$11,872.31	\$18,000.00	\$25,000.00	38.9%
CEMETERY SUPPLIES	\$26,398.08	\$45,000.00	\$45,000.00	0%
TUITION & TRAINING	\$0.00	\$0.00	\$5,000.00	N/A



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
LICENSE & REGISTRATION	\$673.41	\$1,400.00	\$1,400.00	0%
DEPARTMENT EQUIPMENT	\$2,890.28	\$5,000.00	\$5,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$44,390.48</b>	<b>\$72,400.00</b>	<b>\$84,400.00</b>	<b>16.6%</b>
<b>Total Cemetery Department:</b>	<b>\$554,146.58</b>	<b>\$721,461.00</b>	<b>\$728,215.00</b>	<b>0.9%</b>
<b>Total Human Services:</b>	<b>\$554,146.58</b>	<b>\$721,461.00</b>	<b>\$728,215.00</b>	<b>0.9%</b>
<b>Total Expenditures:</b>	<b>\$554,146.58</b>	<b>\$721,461.00</b>	<b>\$728,215.00</b>	<b>0.9%</b>



## CITY CLERK



**Timothy Cruise**  
City Clerk

### Mission

The mission of the Clerk's Office is to present a courteous and service-oriented team of professionals in partnership with the City Council and other City departments to best serve the citizens of Brockton. The City Clerk is the keeper of records of all proceedings of the City Council and serves as the custodian of the City seal. The Clerk has custody of all birth, death, and marriage records pertaining to Brockton.

### Services

- Issue certified copies of birth, marriage, and death certificates.
- Handle all corrections to any vital records in the custody of the City Clerk.
- Process all marriage certificates applied for in the City of Brockton.
- Process licenses and license renewals through the City Council with issuance or letter of rejection. These include garage, motor vehicle repair and fuel storage licenses.
- Maintain all City general and zoning ordinances.
- Receive, index, and record notices of meetings.
- Custodian to all City records as provided by law.
- Draft City Council and Zoning Board and Finance Committee meeting agendas and publish for distribution at public meetings and on the City website.
- Respond to the public's demand for certified records.

### FY23 Accomplishments

- Streamlined and updated processes for renewal of licenses under the City Clerk's office. These include garage licenses, Motor Vehicle Repair licenses, and Auto Body Repair licences.
- Updated and trained staff on the use of Munis.
- Began to allow online ordering of Vital Records, including birth, death and marriage certificates..
- Worked with staff on continuous improvement of daily customer service processes.
- Started to accept credit cards and personal checks.

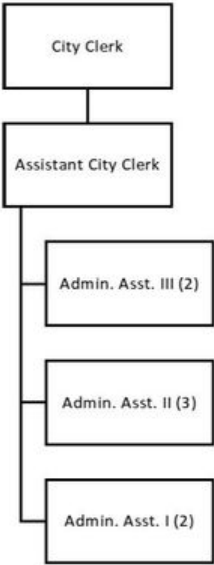
## OBJECTIVES

Objective	Status	City Goal
1. Continue to increase the diversity of the office team, including outreach to various organizations when employment opportunities arise in the office. Particular attention will be paid to multi-lingual applicants.	Ongoing FY24	1,2
2. Work with the Chief Financial Officer (CFO) and Information Technology Center to expand the online presence of the City Clerk's Office, allowing appropriate records to be requested online.	Accomplished/Ongoing FY24	2
3. Update payment systems, allowing the public to make payments using credit and debit cards.	Accomplished/Ongoing FY24	2
4. Streamline office assignments to better serve the public and the City Council.	Ongoing FY24	2,3
5. Outreach to City constituencies	Accomplished/Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	Calendar year 2022 Actuals	Calendar Year 2023 Actuals	Calendar 2024 Target
5	Business records	491	157	470
5	Death registrations	1,767	502	1850
5	Birth registrations	2,513	558	2500
5	Legally certified copies of Vital Records	12,188	4,062	12,500

**ORGANIZATIONAL CHART**





# PERSONAL SERVICES

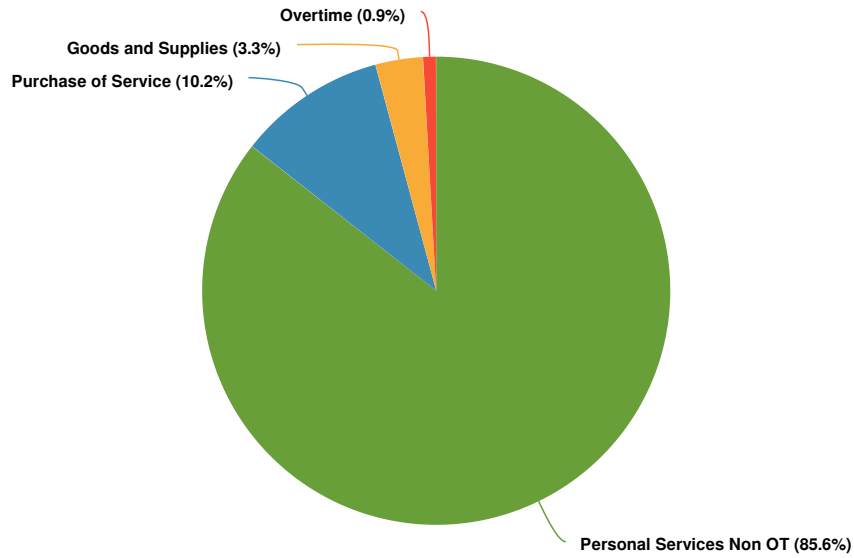
TITLE	NAME	Start Date	Longevity	Salary	Ed. Incentive
City Clerk	Timothy Cruise	10/13/21	950	132,697	
Admin. Asst. II	Donna Plouffe	05/07/21		49,912	
Admin. Asst. III	Donna Tourinho	11/23/98	1,350	68,544	
Admin. Asst. II	Helena Rodrigues	06/02/21		49,912	499
Admin. Asst. II	Ana Pacheco	04/21/00	1,250	53,527	
Admin. Asst. I	Veronica Cruz	03/22/16	480	53,527	
Admin III	PROPOSED			15,017	
Assistant City Clerk	Vacant			110,125	
Admin. Asst. I	Vacant			38,337	
		<b>Total</b>	<b>4,030</b>	<b>571,598</b>	<b>499</b>

Personal Services Summary	
FULL TIME	571,598
STIPEND	3,250
PART TIME	5,000
TEMPORARY/SEASONAL	1,200
LONGEVITY	4,030
ED INCENTIVE	500
CLERICAL INCENTIVE	12,500
OUT OF GRADE	8,000
HOLIDAY PAY	1,000
<b>Total</b>	<b>607,078</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$5,265.57	\$6,000.00	\$6,000.00	0%
Personal Services Non OT	\$257,937.35	\$468,991.00	\$568,741.00	21.3%
Purchase of Service	\$9,246.89	\$71,000.00	\$68,000.00	-4.2%
Goods and Supplies	\$2,883.98	\$34,275.00	\$21,775.00	-36.5%
<b>Total General Fund:</b>	<b>\$275,333.79</b>	<b>\$580,266.00</b>	<b>\$664,516.00</b>	<b>14.5%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>City Clerk</b>				
<b>Overtime</b>				
OVERTIME	\$5,265.57	\$6,000.00	\$6,000.00	0%
<b>Total Overtime:</b>	<b>\$5,265.57</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$204,122.70	\$438,434.00	\$533,261.00	21.6%
PART-TIME SALARIES	\$0.00	\$5,000.00	\$5,000.00	0%
TEMPORARY/SEASONAL	\$0.00	\$1,200.00	\$1,200.00	0%
STIPEND	\$0.00	\$3,250.00	\$3,250.00	0%
CLERICAL INCENTIVE	\$7,500.00	\$10,000.00	\$12,500.00	25%
LONGEVITY	\$0.00	\$2,200.00	\$4,030.00	83.2%
HOLIDAY	\$1,323.33	\$907.00	\$1,000.00	10.3%
EDUCATIONAL INCENTIVE	\$23.97	\$0.00	\$500.00	N/A
OUT OF GRADE	\$635.33	\$8,000.00	\$8,000.00	0%
SEPARATION COSTS	\$44,332.02	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$257,937.35</b>	<b>\$468,991.00</b>	<b>\$568,741.00</b>	<b>21.3%</b>
<b>Purchase of Service</b>				
OFFICE EQUIP REPAIR/MAINT	\$0.00	\$1,500.00	\$1,500.00	0%
DATA PROCESS EQUIP REP/MAINT	\$0.00	\$3,000.00	\$3,000.00	0%
BUILDING RENT/LEASE	\$0.00	\$4,500.00	\$4,500.00	0%
SECURITY/FIRE CONTROL	\$0.00	\$1,500.00	\$1,500.00	0%
LEGAL	\$2,249.03	\$10,000.00	\$10,000.00	0%
ADVERTISING	\$4,657.48	\$25,000.00	\$25,000.00	0%
MICROFILMING	\$60.00	\$8,000.00	\$0.00	-100%
BOOKBINDING	\$1,421.10	\$10,000.00	\$15,000.00	50%
PRINTING	\$859.28	\$7,500.00	\$7,500.00	0%
<b>Total Purchase of Service:</b>	<b>\$9,246.89</b>	<b>\$71,000.00</b>	<b>\$68,000.00</b>	<b>-4.2%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$1,071.65	\$2,000.00	\$2,000.00	0%
REFERENCE MATERIALS	\$45.11	\$4,000.00	\$4,000.00	0%
OFFICE SUNDRIES/SUPPLIES	\$1,140.78	\$1,500.00	\$3,000.00	100%
IN-STATE TRAVEL	\$0.00	\$1,000.00	\$1,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$150.00	\$4,000.00	\$4,000.00	0%
BOND INSURANCE	\$0.00	\$275.00	\$275.00	0%
DEPARTMENT EQUIPMENT	\$476.44	\$20,000.00	\$7,500.00	-62.5%
DATA PROCESSING EQUIPMENT	\$0.00	\$1,500.00	\$0.00	-100%
<b>Total Goods and Supplies:</b>	<b>\$2,883.98</b>	<b>\$34,275.00</b>	<b>\$21,775.00</b>	<b>-36.5%</b>
<b>Total City Clerk:</b>	<b>\$275,333.79</b>	<b>\$580,266.00</b>	<b>\$664,516.00</b>	<b>14.5%</b>
<b>Total General Government:</b>	<b>\$275,333.79</b>	<b>\$580,266.00</b>	<b>\$664,516.00</b>	<b>14.5%</b>
<b>Total Expenditures:</b>	<b>\$275,333.79</b>	<b>\$580,266.00</b>	<b>\$664,516.00</b>	<b>14.5%</b>



## CITY COUNCIL



**Timothy Cruise**  
City Clerk

### Mission

The mission of the City Council is to enact all legislation for the City of Brockton, ordinances, amendments to ordinances, and rules, according to the City Charter and the Massachusetts General Laws. The Council is charged with the responsibility of the appropriation of the annual city budget.

### Services

- Review and approve the City's budget.
- Authorize appropriations for City projects, individual departments, and/or improvements.
- Oversee the Finance Committee.
- Act as a liaison for the public with various City departments.
- Oversee the Accounts Committee, which examines all accounts and City payments for services.
- Oversee the Real Estate Committee that considers matters pertaining to the sale or purchase of land by the City.
- Confirm or deny various Mayoral appointments to municipal government positions.
- Elect, by a majority of the Council, a City Clerk to hold office for three years.

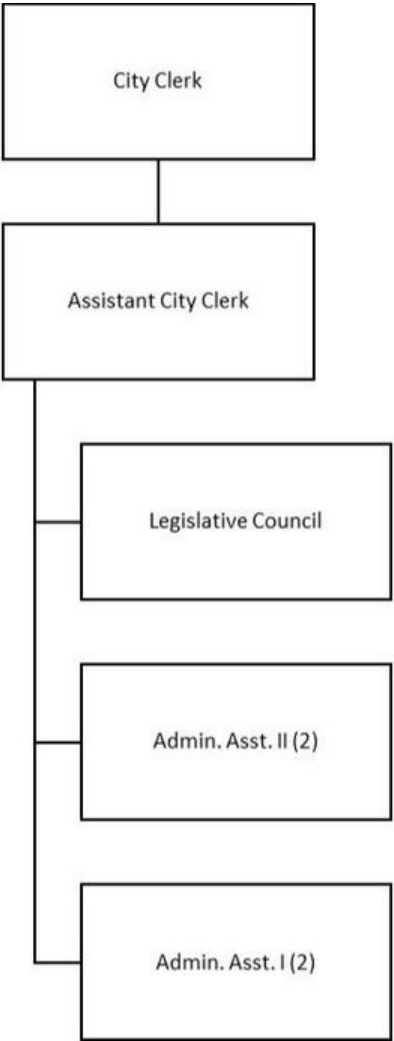
### FY23 Accomplishments

- Developed an onboarding process for newly elected City Councilors. Training was held for all new and duly elected City Councilors; for the first time, councilors received current budget books and instruction on Robert's Rules of Order.
- Worked on continuous improvement of audio visual capabilities in the City Council chamber, allowing for better service to the public.
- Hired the Legislative Counsel to the City Council as a City employee as directed by ordinance.
- Attended Ward meetings held by councilors and will continue outreach for future meetings with community groups.

## OBJECTIVES

Objective	Status	City Goal
1. Continue to increase the diversity of the office team, including outreach to various organizations when employment opportunities arise in the office. Particular attention will be paid to multi-lingual applicants.	Ongoing FY24	1,2
2. Perform outreach into various community, church, and educational groups, explaining the duties and responsibilities of the City Clerk's Office in a Plan B form of government.	Accomplished and Ongoing FY24	1,2
3. Develop an onboarding process for newly elected city councilors, explaining processes and basic duties of City departments and contact information for department heads. Included in the onboarding process will be a primer on the city budget and a basic explanation of Roberts Rules of Order.	Accomplished/Ongoing FY24	2,3
4. In accordance with Ordinance changes assume duties as the Clerk to the Finance Committee.	Accomplished/Ongoing FY24	2
5. Improve and upgrade the audiovisual and television capabilities in the City Council chamber.	Ongoing FY24	3

**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

TITLE	NAME	Start Date	Salary	Ed Incent.
Admin. Asst. II	Diane Peloquin	05/17/21	49,912	
Admin. Asst. II	Tayla Bennett	07/30/19	48,105	481
Legislative Counsel	Shannon Resnick	03/05/22	87,287	
Admin. Asst. I	Vacant		38,337	
Admin. Asst. I	Vacant		38,337	
<b>*stipend only</b>				
*Clerk of Committees				
		<b>Total</b>	<b>261,978</b>	<b>481</b>

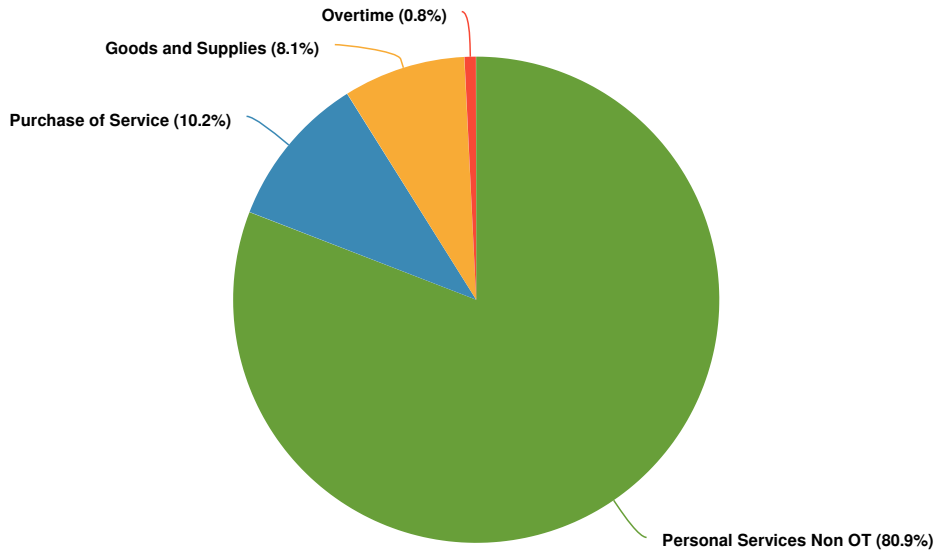
<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	261,978
PART-TIME	2,500
TEMP/SEASONAL	2,500
STIPEND	7,500
ELECTED/APPOINT	332,500
ED INCENTIVE	481
CLERICAL INCENTIVE	10,000
OUT OF GRADE	8,000
HOLIDAY	336
DUTY EXPENSES	55,015
<b>Total</b>	<b>680,810</b>





# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$2,264.64	\$6,500.00	\$6,500.00	0%
Personal Services Non OT	\$432,678.93	\$621,416.00	\$680,810.00	9.6%
Purchase of Service	\$54,154.90	\$106,000.00	\$86,000.00	-18.9%
Goods and Supplies	\$5,559.60	\$47,200.00	\$68,500.00	45.1%
<b>Total General Fund:</b>	<b>\$494,658.07</b>	<b>\$781,116.00</b>	<b>\$841,810.00</b>	<b>7.8%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>City Council</b>				
<b>Overtime</b>				
OVERTIME	\$2,264.64	\$6,500.00	\$6,500.00	0%
<b>Total Overtime:</b>	<b>\$2,264.64</b>	<b>\$6,500.00</b>	<b>\$6,500.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$198,837.33	\$351,880.00	\$261,978.00	-25.5%
PART-TIME SALARIES	\$0.00	\$2,500.00	\$2,500.00	0%
TEMPORARY/SEASONAL	\$0.00	\$2,500.00	\$2,500.00	0%
ELECTED/APPOINTED	\$167,983.40	\$181,541.00	\$332,500.00	83.2%
STIPEND	\$0.00	\$3,250.00	\$7,500.00	130.8%
CLERICAL INCENTIVE	\$7,500.00	\$15,000.00	\$10,000.00	-33.3%
LONGEVITY	\$1,730.00	\$1,730.00	\$0.00	-100%
HOLIDAY	\$304.51	\$0.00	\$336.00	N/A
EDUCATIONAL INCENTIVE	\$0.00	\$0.00	\$481.00	N/A
OUT OF GRADE	\$1,963.69	\$8,000.00	\$8,000.00	0%
OFFICIAL DUTY EXPENSES	\$54,360.00	\$55,015.00	\$55,015.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$432,678.93</b>	<b>\$621,416.00</b>	<b>\$680,810.00</b>	<b>9.6%</b>
<b>Purchase of Service</b>				
DATA PROCESS EQUIP REP/MAINT	\$0.00	\$1,500.00	\$1,500.00	0%
LEGAL	\$39,866.58	\$55,000.00	\$25,000.00	-54.5%
CONSULTANTS	\$0.00	\$10,000.00	\$20,000.00	100%
ADVERTISING	\$9,597.89	\$15,000.00	\$15,000.00	0%
BOOKBINDING	\$0.00	\$12,500.00	\$12,500.00	0%
PRINTING	\$1,465.10	\$2,000.00	\$2,000.00	0%
OTHER SERVICES	\$3,225.33	\$10,000.00	\$10,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$54,154.90</b>	<b>\$106,000.00</b>	<b>\$86,000.00</b>	<b>-18.9%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$860.77	\$2,000.00	\$2,000.00	0%
REFERENCE MATERIALS	\$0.00	\$8,500.00	\$8,500.00	0%
OFFICE SUNDRIES/SUPPLIES	\$836.59	\$1,200.00	\$3,000.00	150%
INAUGURATION SUPPLIES & COSTS	\$1,101.18	\$0.00	\$15,000.00	N/A
IN STATE TRAVEL	\$0.00	\$1,000.00	\$1,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$1,000.00	\$2,000.00	100%
TUITION & TRAINING	\$0.00	\$10,000.00	\$10,000.00	0%
ACHIEV. & ACKNOWLEDGEMENTS	\$1,878.50	\$13,000.00	\$15,000.00	15.4%
DEPARTMENT EQUIPMENT	\$882.56	\$8,500.00	\$10,000.00	17.6%
DATA PROCESSING EQUIPMENT	\$0.00	\$2,000.00	\$2,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$5,559.60</b>	<b>\$47,200.00</b>	<b>\$68,500.00</b>	<b>45.1%</b>
<b>Total City Council:</b>	<b>\$494,658.07</b>	<b>\$781,116.00</b>	<b>\$841,810.00</b>	<b>7.8%</b>
<b>Total General Government:</b>	<b>\$494,658.07</b>	<b>\$781,116.00</b>	<b>\$841,810.00</b>	<b>7.8%</b>



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Total Expenditures:	\$494,658.07	\$781,116.00	\$841,810.00	7.8%



# CONSERVATION COMMISSION

## Mission

The Brockton Conservation Commission is responsible for administering the Commonwealth's Wetland Protection Act, the Rivers Protection Act, and the Department of Environmental Protection's Stormwater Management Policy.

## Services

- Serve the Brockton community through the protection of its natural wetland resources and their critical functional values.
- Oversee the development of all projects near wetlands and contained within floodplains.
- Strive to ensure that projects are developed responsibly to prevent flooding, groundwater & waterway pollution, destruction of important wildlife habitat, and the general destruction of wetlands.
- Review wetland boundaries, determine the full scope of work, and assess mitigation measures for proposed projects.
- Provide technical guidance to owners and builders throughout the permit and construction process.
- Administer complex statutes and regulations.
- Attend training sessions on new regulations and other informational sessions offered by the Massachusetts Association of Conservation Commissioners (MACC).

## FY23 Accomplishments

- Completed the City's Open Space and Recreation Plan for submission to the Commonwealth.
- Reviewed over 50 applications for compliance with the Wetlands Protection Act & its Regulations.
- Implemented outreach plan, including interview segments on Brockton Community Access, to educate Brockton residents about the Conservation Commission.
- Collaborated with the Mayor's Office to recruit two new members to the Commission.
- Served on the City's Stormwater Permitting Authority

## OBJECTIVES

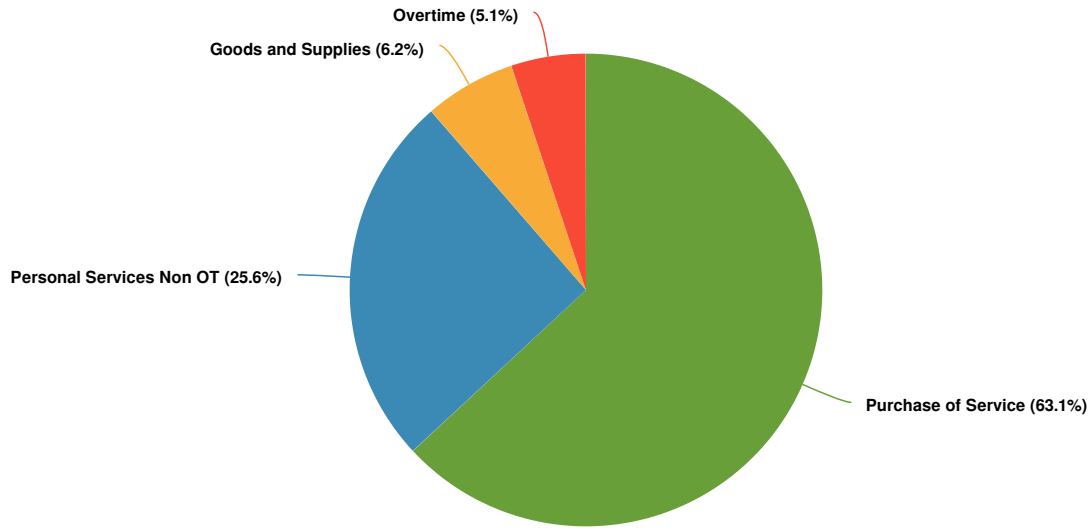
Objective	Status	City Goal
1. Update the City's Open Space and Recreation Plan.	Completed	1
2. Review and update Conservation Commission Filing Information and Regulations.	Ongoing FY24	2
3. Review draft of Wetlands Protection Ordinance and submit to City Council.	Ongoing FY24	2
4. Continue to improve convenience and efficiency of Wetlands Protection Act filings by coordinating with other City Boards and Departments in ongoing efforts to introduce an online application submission system.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1-4	Staff needed to address objectives	1	0	1
	Commission Membership	5	4	7
3	Training of Commission Members	5	4	7
	Develop Rules and Regulations to implement Storm Water Ordinance	0	0	1

# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$3,910.38	\$5,000.00	\$5,000.00	0%
Personal Services Non OT	\$0.00	\$0.00	\$25,000.00	N/A
Purchase of Service	\$107.00	\$31,675.00	\$61,675.00	94.7%
Goods and Supplies	\$1,388.00	\$6,100.00	\$6,100.00	0%
<b>Total General Fund:</b>	<b>\$5,405.38</b>	<b>\$42,775.00</b>	<b>\$97,775.00</b>	<b>128.6%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Conservation Commission</b>				
<b>Overtime</b>				
OVERTIME	\$3,910.38	\$5,000.00	\$5,000.00	0%
<b>Total Overtime:</b>	<b>\$3,910.38</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
PART-TIME SALARIES	\$0.00	\$0.00	\$25,000.00	N/A
<b>Total Personal Services Non OT:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>N/A</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$0.00	\$200.00	\$200.00	0%
LEGAL	\$107.00	\$150.00	\$150.00	0%
CONSULTANTS	\$0.00	\$30,000.00	\$60,000.00	100%
POSTAGE	\$0.00	\$75.00	\$75.00	0%
ADVERTISING	\$0.00	\$250.00	\$250.00	0%
PRINTING	\$0.00	\$1,000.00	\$1,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$107.00</b>	<b>\$31,675.00</b>	<b>\$61,675.00</b>	<b>94.7%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$0.00	\$300.00	\$300.00	0%
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$200.00	\$200.00	0%
FOOD PURCHASE	\$0.00	\$100.00	\$100.00	0%
TRAFFIC LINES & SIGNS ETC.	\$0.00	\$500.00	\$500.00	0%
IN STATE TRAVEL	\$0.00	\$1,000.00	\$1,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$633.00	\$1,500.00	\$1,500.00	0%
TUITION & TRAINING	\$755.00	\$2,500.00	\$2,500.00	0%
<b>Total Goods and Supplies:</b>	<b>\$1,388.00</b>	<b>\$6,100.00</b>	<b>\$6,100.00</b>	<b>0%</b>
<b>Total Conservation Commission:</b>	<b>\$5,405.38</b>	<b>\$42,775.00</b>	<b>\$97,775.00</b>	<b>128.6%</b>
<b>Total General Government:</b>	<b>\$5,405.38</b>	<b>\$42,775.00</b>	<b>\$97,775.00</b>	<b>128.6%</b>
<b>Total Expenditures:</b>	<b>\$5,405.38</b>	<b>\$42,775.00</b>	<b>\$97,775.00</b>	<b>128.6%</b>





# COUNCIL ON AGING



**Janice Fitzgerald**  
Director

## Mission

The Brockton Council on Aging is mandated to assess the needs of seniors and provide programs that strive to improve their quality of life. Programs offered through its staff and volunteers include information and socialization opportunities to seniors age 60 years and older.

## Services

- Provide support services to elders, families, and caregivers in the community. As a local agency, the Council on Aging serves as an advocate for elders, and offers services and activities for older adults.
- Perform outreach services such as fuel and Supplemental Nutrition Assistance Program (SNAP), assist with Medicare and Social Security issues, housing support, and food insecurities.
- Provide well-balanced meals two days a week to seniors and veterans.
- Offer health insurance screening through the SHINE program.
- Provide a welcoming environment where all older adults can regularly engage, enrich, connect, and find a sense of purpose.
- Provide inspiring programs to build communities and help people live well and age well including programs in education, fitness, wellness and technology.
- Serve as a link and support for older adults and family members.

## FY23 Accomplishments

- Hired a full-time Outreach Coordinator.
- Welcomed 119 new members.
- Collaborated with Massasoit College, UMass Boston, Bridgewater State University, Stonehill College for LifeLong Learning programs.
- Increased our meal count by over 100 people from FY2022.
- Engaged UMass Boston to conduct a Community Needs Assessment for our older adults in the community.
- The city hired a Project Manager to oversee a building expansion and renovation project.
- Scheduled more than 200 homebound older adults to have the Wellness Trust Team nurses go to their houses to administer the vaccine and provide other support.
- Assisted 90 residents with fuel assistance applications.

## OBJECTIVES

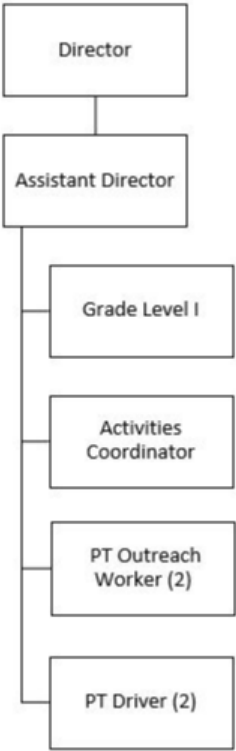
Objective	Status	City Goal
1. Commit to providing a welcoming atmosphere for older adults and all generations who visit the center.	Ongoing FY24	1,2
2. Engage the community and strengthen community relations. Serve as a focal point for services and programs for older adults and their families. Target and attract participants, volunteers and funding opportunities.	Ongoing FY24	3
3. Conduct outreach and education about available programs, services and resources through a robust marketing campaign. It is our goal to hire a Marketing Intern that will help us to promote our department and new facility.	Ongoing FY24	3
4. Research and provide a variety of new programming that will focus on health and wellness, LifeLong Learning, technology, culture and the arts to name a few. In addition, we will support individuals so they may continue to Age in Place.	Ongoing FY24	3
5. Continue to support the City in its effort to combat COVID-19 through offerings of vaccine clinics, test kits and Outreach.	Ongoing FY24	2,3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY23 Actuals	FY23 Projected	FY24 Target
1,2,3,4	Number of new members to the Council on Aging (surveyed by age, gender, and ethnicity). It is projected that once we open our new building we will see an increase of new participants by roughly 30%.	119	155	201



**ORGANIZATIONAL CHART**



## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incentive
Director	Janice Fitzgerald	02/09/06	950	102,025	
Asst. Director	Michelle Brace	09/19/11	750	79,874	2,500
Grade Level I	Lauren Conrad	01/28/08	950	75,194	
PT- Jr. Clerk	Ruthie Graham	02/22/19		19,266	
PT- Driver	Henry Soones	03/08/22		31,200	
PT- Driver	VACANT			31,200	
PT- Driver	PROPOSED			31,200	
<b>Total</b>			<b>2,650</b>	<b>369,959</b>	<b>2,500</b>

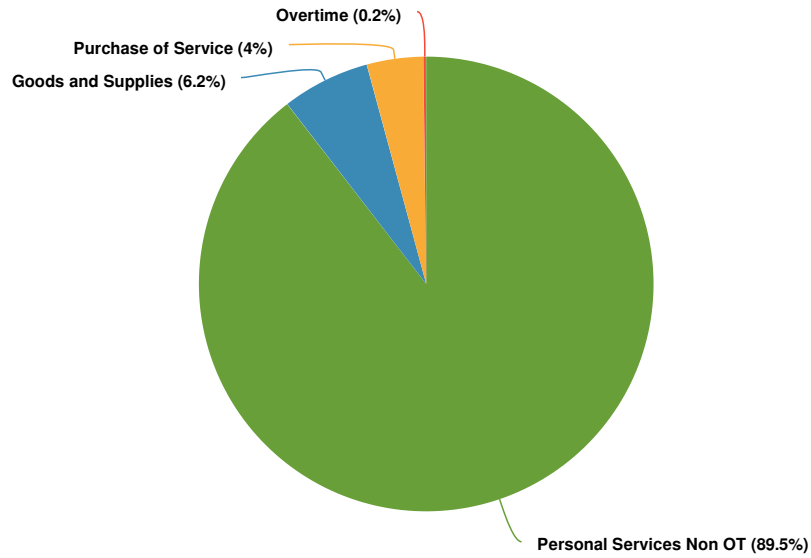
Personal Services Summary	
FULL TIME	257,093
PART TIME	112,866
ADMIN INCENTIVE	2,000
ED INCENTIVE	2,500
LONGEVITY	2,650
STIPEND	3,300
HOLIDAY	663
<b>TOTAL</b>	<b>381,072</b>

<b>Staff Paid from non-General Fund revenue (EOEA Grant)</b>	
Program Activities Coordinator	Christina Long
(PT) Health Education Outreach Coordinator	Dorothy Slack
(PT) Outreach Worker	Vacant



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$229.65	\$840.00	\$840.00	0%
Personal Services Non OT	\$182,244.86	\$281,582.00	\$383,572.00	36.2%
Purchase of Service	\$23,745.71	\$36,798.00	\$17,200.00	-53.3%
Goods and Supplies	\$9,870.00	\$18,109.00	\$26,750.00	47.7%
<b>Total General Fund:</b>	<b>\$216,090.22</b>	<b>\$337,329.00</b>	<b>\$428,362.00</b>	<b>27%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Human Services</b>				
<b>Council on Aging</b>				
<b>Overtime</b>				
OVERTIME	\$229.65	\$840.00	\$840.00	0%
<b>Total Overtime:</b>	<b>\$229.65</b>	<b>\$840.00</b>	<b>\$840.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$154,711.53	\$222,253.00	\$257,093.00	15.7%
PART-TIME SALARIES	\$16,213.89	\$49,266.00	\$112,866.00	129.1%
STIPEND	\$4,028.96	\$2,700.00	\$3,300.00	22.2%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$0.00	-100%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
ADMIN INCENTIVE	\$0.00	\$0.00	\$2,000.00	N/A
LONGEVITY	\$750.00	\$1,700.00	\$2,650.00	55.9%
HOLIDAY	\$0.00	\$663.00	\$663.00	0%
EDUCATIONAL INCENTIVE	\$1,240.48	\$2,500.00	\$2,500.00	0%
TUITION REIMBURSEMENT	\$0.00	\$0.00	\$2,500.00	N/A
<b>Total Personal Services Non OT:</b>	<b>\$182,244.86</b>	<b>\$281,582.00</b>	<b>\$383,572.00</b>	<b>36.2%</b>
<b>Purchase of Service</b>				
ENERGY (GAS,OIL,DIESEL)	\$17,802.14	\$20,000.00	\$0.00	-100%
VEHICLE REPAIR/MAINTENANCE	\$57.00	\$4,500.00	\$4,500.00	0%
DEPART EQUIP REPAIR/MAINT	\$1,847.31	\$3,000.00	\$1,000.00	-66.7%
HUMAN SERVICE CONTRACTS	\$1,436.79	\$4,598.00	\$5,000.00	8.7%
OTHER CONTRACT SERVICES	\$1,785.00	\$2,600.00	\$3,600.00	38.5%
PRINTING	\$0.00	\$0.00	\$1,000.00	N/A
OTHER SERVICES	\$817.47	\$2,100.00	\$2,100.00	0%
<b>Total Purchase of Service:</b>	<b>\$23,745.71</b>	<b>\$36,798.00</b>	<b>\$17,200.00</b>	<b>-53.3%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$3,140.16	\$5,000.00	\$9,000.00	80%
JANITORIAL SUPPLIES	\$1,325.24	\$2,750.00	\$3,250.00	18.2%
HUMANISTIC SUPPLIES AND COSTS	\$5,079.60	\$5,400.00	\$5,400.00	0%
IN-STATE TRAVEL	\$0.00	\$180.00	\$300.00	66.7%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$325.00	\$4,779.00	\$8,800.00	84.1%
<b>Total Goods and Supplies:</b>	<b>\$9,870.00</b>	<b>\$18,109.00</b>	<b>\$26,750.00</b>	<b>47.7%</b>
<b>Total Council on Aging:</b>	<b>\$216,090.22</b>	<b>\$337,329.00</b>	<b>\$428,362.00</b>	<b>27%</b>
<b>Total Human Services:</b>	<b>\$216,090.22</b>	<b>\$337,329.00</b>	<b>\$428,362.00</b>	<b>27%</b>
<b>Total Expenditures:</b>	<b>\$216,090.22</b>	<b>\$337,329.00</b>	<b>\$428,362.00</b>	<b>27%</b>



# DEPARTMENT OF PUBLIC WORKS COMMISSIONER



**Patrick Hill**  
Commissioner

## Mission

The mission of the Department of Public Works Administrative Division (DPW) is to administer and oversee the personnel and daily operations of all DPW divisions, to ensure the safe, prompt, professional, and courteous completion of all city services. The Commissioner sets all procedures and policies for the efficient operation of all DPW Divisions.

## Services

- Review and approve contracts for engineering, design services and construction, and recommends approval to the Mayor.
- Research and recommend improvements, acquisition of equipment, extensions to the water system, and recommend any proposed changes in the rate structure.
- Monitor contracts with Veolia Water, the current vendor that operates the City's Water and Wastewater Treatment Plants, and ensure proper operation and compliance with regulations and directives of the Department of Environmental Protection (DEP), as well as ongoing projects designed by consultants.
- Manage the daily operation of the Department of Public Works (DPW) Utilities Division.
- Provide direction to the DPW Operations Division to ensure the proper response to refuse, snow removal, sanding and salting operations.
- Oversee the Operations Division.
- Work in close coordination with the Engineering Division regarding street openings, making private ways public streets, street surveys, preparation of street reconstruction cost estimates, the Massachusetts Highway Department street reconstruction projects, and maintenance of all DPW records.
- Serve as the contact office for the collection and reporting of data, in addition to auditing of Federal and State emergency funding for natural disasters (hurricane, floods, wind storms, etc.).
- Oversee the contractual compliance and proper collection of residential trash.
- Assist the City with recycling, establishment and implementation of the city's recycling policy, the issuance of grant applications, and special projects for reimbursement.
- Oversee the Thatcher Street Landfill, Community Development Block Grant fund for Street Repair, Procurement of Department of Environmental Protection (DEP) grants.
- Oversee the allocation and reconciliation of Chapter 90 and State Revolving Funds awarded to the City. The DPW Administrative Division participates as a member of the Traffic Commission, the Old Colony Planning Council, the City's Tree Warden, and works closely with the Brockton Emergency Management Agency (BEMA) during emergencies.
- Oversee the Pavement Management Program, which inventoried and analyzed 325 miles of public and private roads within the City in 2005. This project has been maintained over the past 16 years and contributed to the ranking, budgeting, and analysis of City streets to repair.
- Oversee the Chapter 90 Program, which is a program that provides grant funding to the City for the restoration, design services, and reconstruction of streets. In addition, the DPW works with the Brockton Redevelopment Authority (BRA), who also performs reconstruction of any street in the City.
- Manage the Streetlight Program. The City purchased 8,070 streetlights from National Grid for \$34,328 in December 2012. They are currently maintained by Dagle Electrical Construction Corp. These lights ensure that operable lights are serviced effectively and efficiently.

## FY23 Accomplishments

- Maintained Chapter 90 requests, payments, and reimbursements for the construction/reconstruction of City streets.
- Maintained a clear line of communication with other City officials
- Review and begin the design phase of the City's future Bio-solids Management Project

## OBJECTIVES

Objective	Status	City Goal
1. Maintain staff levels for better service.	Ongoing FY24	2
2. Ensure that the goals of all the other Divisions are met.	Ongoing FY24	2
3. Improve safety for all workers.	Ongoing FY24	2
4. Restructure job titles.	Requested FY23	3
5. Establish better coordination with other City departments.	Ongoing FY24	2

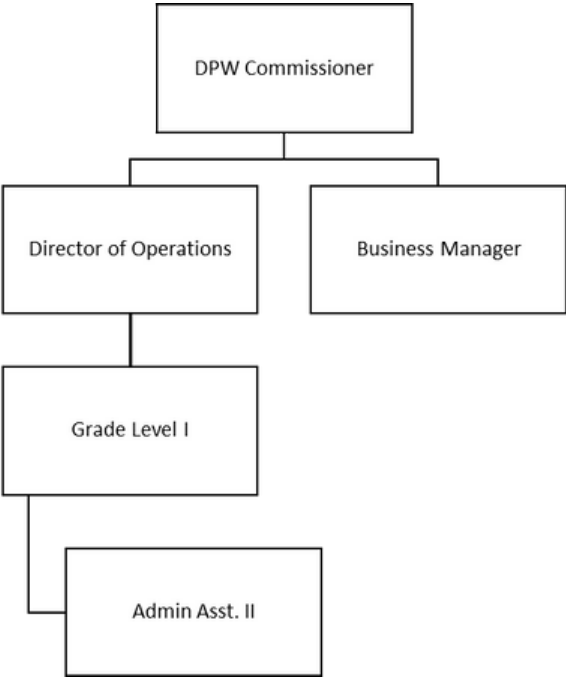
## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Commissioner's Staff	4	4	5
3	Safety training	N/A	Manual Created	3 trainings





**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

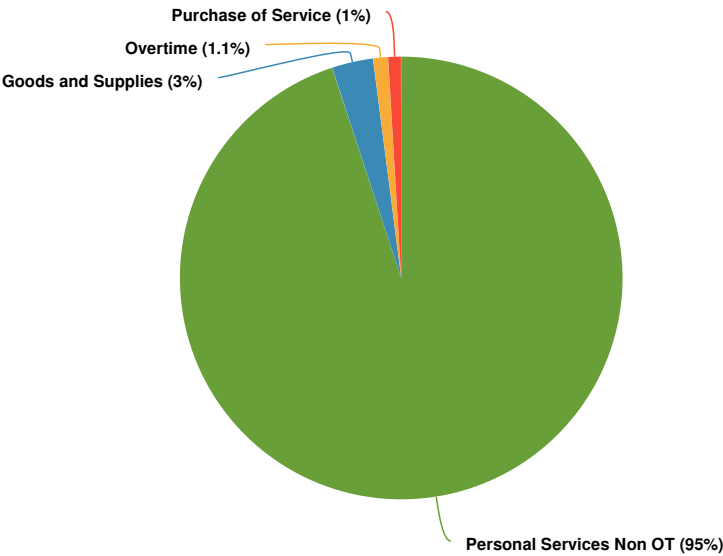
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Commissioner of Public Works	Patrick Hill	02/13/96	1,350	181,295	
Director of Operations	Mark Peterson	07/08/96	1,350	122,005	
Grade Level 1	Alisa Hambly	04/11/90	1,350	75,194	
Admin Asst. II	Celestina Rodrigues	04/01/19	480	47,975	480
		<b>Total</b>	<b>4,530</b>	<b>426,469</b>	<b>480</b>

<b>Personal Services Summary</b>	
FULL TIME	426,469
PART TIME	50,000
CLERICAL INCENTIVE	2,500
LONGEVITY	4,530
EDUCATIONAL	480
HOLIDAY	1,300
ADMIN INCENTIVE	2,000
STIPEND	4,800
OUT OF GRADE	2,000
<b>TOTAL:</b>	<b>494,079</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$222.32	\$5,638.00	\$5,638.00	0%
Personal Services Non OT	\$438,405.19	\$474,855.00	\$494,079.00	4%
Purchase of Service	\$0.00	\$4,875.00	\$4,950.00	1.5%
Goods and Supplies	\$668.41	\$15,439.00	\$15,664.00	1.5%
<b>Total General Fund:</b>	<b>\$439,295.92</b>	<b>\$500,807.00</b>	<b>\$520,331.00</b>	<b>3.9%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>DPW Commissioner</b>				
<b>Overtime</b>				
OVERTIME	\$222.32	\$5,638.00	\$5,638.00	0%
<b>Total Overtime:</b>	<b>\$222.32</b>	<b>\$5,638.00</b>	<b>\$5,638.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$396,180.89	\$405,437.00	\$426,469.00	5.2%
PART-TIME SALARIES	\$20,140.00	\$50,000.00	\$50,000.00	0%
STIPEND	\$0.00	\$4,200.00	\$4,800.00	14.3%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$4,625.00	\$2,700.00	\$4,530.00	67.8%
HOLIDAY	\$3,570.75	\$1,573.00	\$1,300.00	-17.4%
EDUCATIONAL INCENTIVE	\$291.10	\$445.00	\$480.00	7.9%
OUT OF GRADE	\$835.69	\$6,000.00	\$2,000.00	-66.7%
SEPARATION COSTS	\$5,461.76	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$438,405.19</b>	<b>\$474,855.00</b>	<b>\$494,079.00</b>	<b>4%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$0.00	\$125.00	\$150.00	20%
COMMUNICATION SERVICES	\$0.00	\$4,400.00	\$4,400.00	0%
PRINTING	\$0.00	\$350.00	\$400.00	14.3%
<b>Total Purchase of Service:</b>	<b>\$0.00</b>	<b>\$4,875.00</b>	<b>\$4,950.00</b>	<b>1.5%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$623.41	\$650.00	\$845.00	30%
IN-STATE TRAVEL	\$0.00	\$99.00	\$99.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$45.00	\$570.00	\$570.00	0%
TUITION & TRAINING	\$0.00	\$10,000.00	\$10,000.00	0%
DEPARTMENT EQUIPMENT	\$0.00	\$3,600.00	\$3,600.00	0%
COMMUNICATION EQUIPMENT	\$0.00	\$520.00	\$550.00	5.8%
<b>Total Goods and Supplies:</b>	<b>\$668.41</b>	<b>\$15,439.00</b>	<b>\$15,664.00</b>	<b>1.5%</b>
<b>Total DPW Commissioner:</b>	<b>\$439,295.92</b>	<b>\$500,807.00</b>	<b>\$520,331.00</b>	<b>3.9%</b>
<b>Total Public Works:</b>	<b>\$439,295.92</b>	<b>\$500,807.00</b>	<b>\$520,331.00</b>	<b>3.9%</b>
<b>Total Expenditures:</b>	<b>\$439,295.92</b>	<b>\$500,807.00</b>	<b>\$520,331.00</b>	<b>3.9%</b>



# DEPARTMENT OF PUBLIC WORKS ENGINEERING



**Patrick Hill**  
Commissioner

## Mission

The Engineering Division is responsible for maintaining property plans and records, including sewer assessments, sidewalk/curbing betterments, and utility lines, as well as drafting zoning maps and legal property descriptions. Engineering researches all deeds and related materials in support of the Assessors' Office, keeps Assessors' plans up-to-date, and provides deeds and/or legal descriptions for sewer, water, and drainage easements, street layouts, corner takings, abandonment, and City land sales. The Engineering Division also provides estimates for City roadway and drainage projects, in addition to reviewing and approving bills for contracted construction work. A Public Works Construction License and a Street Opening Permit are requirements of working within public rights-of-way, and for installing or repairing City utilities on private property.

## Services

- Retrieve and review all deeds from the Plymouth County Registry of Deeds to identify properties and to confirm title and accuracy of all meters and bounds shown in support of the Assessor's Office.
- Keep and maintain records of all changes, while keeping the 182 Assessors' Plans up to date, and serve as a liaison between the office of the Commissioner of Public Works and the Massachusetts Department of Public Works (MassDOT).
- Attend pre-construction conferences and other meetings as needed.
- Work closely with City Councilors on matters which affect various wards and constituents.
- Provide certified copies of plans to the Office of the District Attorney in support of drug case prosecutions, answer all subpoenas, and provide expert testimony when required.
- Provide Resident Engineering Service on all City roadway construction or reconstruction projects and to the Brockton Redevelopment Authority (BRA).
- Review and evaluate development plans, building permits, and technical data and reports for compliance with State and Federal standards, and the ordinances of the City of Brockton, in support of the Planning Board, Zoning Board of Appeals (ZBA), Building Department, and other City agencies.
- Understand and apply the Zoning Ordinance of the City of Brockton, the Subdivision Control Law, the Rivers Act, the Wetlands Protection Act, and the Clean Water Act.
- Advise the public in the preparation of a variety of plans and applications prior to the presentation to City Boards and Commissions.
- Contribute to the development of plans, ordinances, subdivision control rules and regulations, and site review policy. Research, analyze, and evaluate each using recognized principles and practices of the engineering community.
- Provide all data necessary for "Legal Lot Determination" for the Zoning Enforcement Officer, City Solicitor's Office, and ZBA.
- Implement and enforce the Stormwater Ordinance (MS4).

## FY23 Accomplishments

- Established the Stormwater Management Ordinance and Fee Schedule.
- Began hiring process for enforcement of Stormwater Management Ordinance.



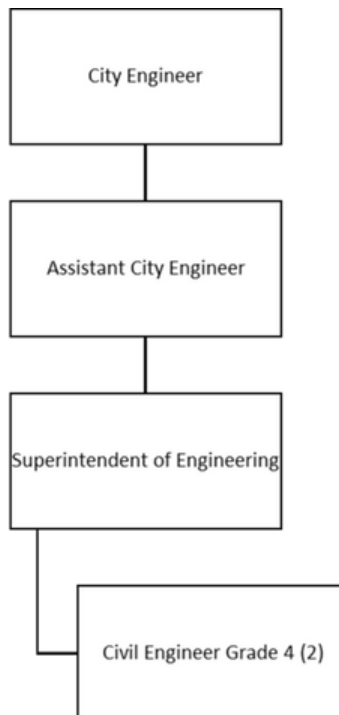
## OBJECTIVES

Objective	Status	City Goal
1. Move forward with training and enforcing the Stormwater Ordinance.	Ongoing FY24	2
2. Improve safety for all workers.	Ongoing FY24	2
3. Maintain staffing levels for better service.	Ongoing FY24	2
4. Digitize maps/plans.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
3	Engineering Staff	4	3	6
4	Number of maps digitized	0	2,000	10,000

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

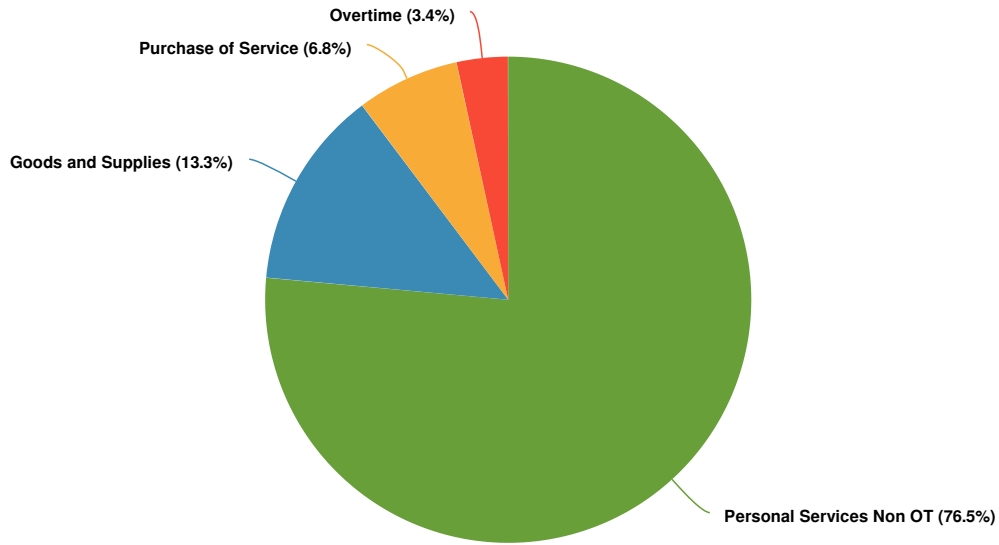
TITLE	NAME	Start Date	Longevity	Salary	Ed. Incent.
SUPT. OF ENGINEERING	Howard B. Newton (25% SW/75% ENG)	09/14/59	1,500	72,164	
CIVIL ENGINEER - GRADE (4)	Peter Kelleher (25% SW/75% ENG)	07/09/01	938	62,797	
	Chaleb Younes (25% SW/75% ENG)	01/12/15	120	62,797	
CITY ENGINEER	Chike Odunukwe (50% SW/50% ENG)	12/05/16	240	58,639	1,500
ASST. CITY ENGINEER	Vacant (50% SW/50% ENG)			50,000	
<b>Total</b>			<b>2,798</b>	<b>306,397</b>	<b>1,500</b>

Personal Services Summary	
FULL TIME	306,397
LONGEVITY	2,798
STIPEND	2,475
HOLIDAY	389
ED INCENTIVE	1,500
SEPARATION COSTS	20,625
CLOTHING ALLOW.	3,000
HAZARD PAY	371
OUT OF GRADE	4,000
<b>TOTAL</b>	<b>341,555</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$9,959.99	\$13,000.00	\$13,000.00	0%
Personal Services Non OT	\$358,579.28	\$292,613.00	\$291,550.00	-0.4%
Purchase of Service	\$2,211.93	\$19,800.00	\$26,100.00	31.8%
Goods and Supplies	\$18,743.64	\$34,860.00	\$50,647.00	45.3%
Total General Fund:	\$389,494.84	\$360,273.00	\$381,297.00	5.8%





## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Engineering</b>				
<b>Overtime</b>				
OVERTIME	\$9,959.99	\$13,000.00	\$13,000.00	0%
<b>Total Overtime:</b>	<b>\$9,959.99</b>	<b>\$13,000.00</b>	<b>\$13,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$336,713.91	\$249,462.00	\$256,392.00	2.8%
STIPEND	\$5,192.50	\$2,700.00	\$2,475.00	-8.3%
CLERICAL INCENTIVE	\$2,500.00	\$0.00	\$0.00	0%
SIGNING BONUS	\$5,600.00	\$0.00	\$0.00	0%
LONGEVITY	\$3,905.00	\$3,691.00	\$2,798.00	-24.2%
HOLIDAY	\$0.00	\$389.00	\$389.00	0%
EDUCATIONAL INCENTIVE	\$3,167.87	\$1,500.00	\$1,500.00	0%
OUT OF GRADE	\$0.00	\$4,000.00	\$4,000.00	0%
HAZARDOUS DUTY	\$0.00	\$371.00	\$371.00	0%
SEPARATION COSTS	\$0.00	\$27,500.00	\$20,625.00	-25%
UNIFORM CLOTHING ALLOWANCE	\$1,500.00	\$3,000.00	\$3,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$358,579.28</b>	<b>\$292,613.00</b>	<b>\$291,550.00</b>	<b>-0.4%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$0.00	\$900.00	\$1,000.00	11.1%
DATA PROCESS EQUIP REP/MAINT	\$0.00	\$400.00	\$500.00	25%
OTHER CONTRACT SERVICES	\$228.73	\$5,000.00	\$5,000.00	0%
ADVERTISING	\$0.00	\$1,000.00	\$1,000.00	0%
COMMUNICATION SERVICES	\$1,983.20	\$0.00	\$0.00	0%
PRINTING	\$0.00	\$500.00	\$600.00	20%
PAPER STREET PROGRAM	\$0.00	\$12,000.00	\$18,000.00	50%
<b>Total Purchase of Service:</b>	<b>\$2,211.93</b>	<b>\$19,800.00</b>	<b>\$26,100.00</b>	<b>31.8%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$663.00	\$6,000.00	\$6,000.00	0%
OFFICE SUNDRIES/SUPPLIES	\$781.75	\$2,000.00	\$487.00	-75.6%
DATA PROCESS SOFTWARE & SUPP	\$4,722.20	\$11,000.00	\$17,300.00	57.3%
IN-STATE TRAVEL	\$0.00	\$4,320.00	\$4,320.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$540.00	\$540.00	0%
TUITION & TRAINING	\$0.00	\$5,000.00	\$5,000.00	0%
REGISTRY OF DEEDS FEES	\$0.00	\$6,000.00	\$15,000.00	150%
DEPARTMENT EQUIPMENT	\$10,519.73	\$0.00	\$0.00	0%
COMMUNICATION EQUIPMENT	\$2,056.96	\$0.00	\$2,000.00	N/A
<b>Total Goods and Supplies:</b>	<b>\$18,743.64</b>	<b>\$34,860.00</b>	<b>\$50,647.00</b>	<b>45.3%</b>
<b>Total Engineering:</b>	<b>\$389,494.84</b>	<b>\$360,273.00</b>	<b>\$381,297.00</b>	<b>5.8%</b>
<b>Total Public Works:</b>	<b>\$389,494.84</b>	<b>\$360,273.00</b>	<b>\$381,297.00</b>	<b>5.8%</b>
<b>Total Expenditures:</b>	<b>\$389,494.84</b>	<b>\$360,273.00</b>	<b>\$381,297.00</b>	<b>5.8%</b>



# DEPARTMENT OF PUBLIC WORKS HIGHWAY



**Patrick Hill**  
Commissioner

## Mission

The mission of the Highway Division is to maintain City roadways, including coordinating snow and ice removal, cleaning roadway islands, cleaning catch basins and rivers, and maintaining sidewalks, street signs, streetlamps, and city trees.

## Services

- Respond to snow removal, sanding, and salt operations to provide for safe public access to City main and side roads by either the City's vehicles or private contractors.
- Maintain contracts, insurance information, records, and pays invoices for private contractors.
- Maintain roads by filling potholes and trenches.
- Respond to emergency wind and/or rain related incidents through the Operations Division.
- Monitor street sweeping activities of all neighborhoods.
- Clean catch basins and rivers; maintenance of City drains.
- Assist with special projects in conjunction with private utility companies for the safe removal of damaged trees.
- Plant hundreds of new trees throughout the City.
- Maintain City streetlights.
- Begin cleaning and maintaining City's drainage easements.
- Assist consultants in 2nd phase of outfall sampling.
- Continuing maintenance and replacement of the City's sign inventory.

## FY23 Accomplishments

- Established a more self sufficient street sweeping program.
- Multiple river cleanings freeing debris and trash from the City's waterways.

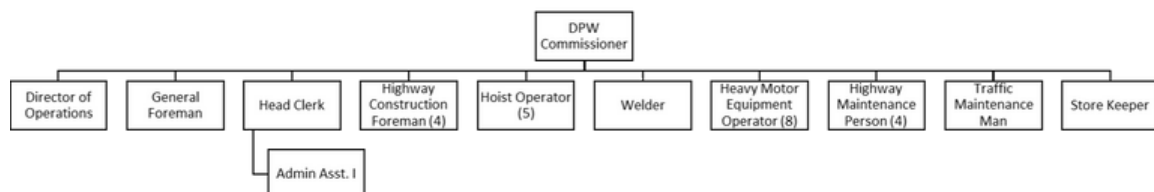
## OBJECTIVES

Objective	Status	City Goal
1. Continue to upgrade drain infrastructure.	Ongoing FY24	2
2. Continue street and sidewalk reconstruction with Chapter 90 funds and winter recovery assistance program.	Ongoing FY24	2
3. Improve safety for all workers	Ongoing FY24	2
4. Upgrade all equipment to better serve the City.	Ongoing FY24	3
5. Maintain staffing levels for better service.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
4	Equipment purchases	2	2	3
5	Highway staff	25	26	27

## ORGANIZATIONAL CHART



## PERSONAL SERVICES

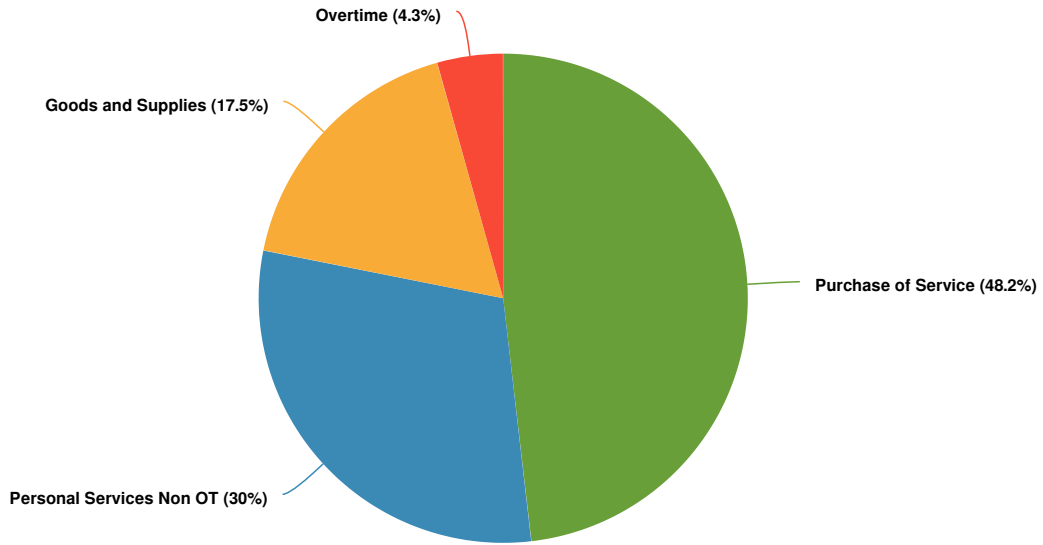
TITLE	NAME	Start Date	Longevity	Salary
HEAD CLERK	Colleen Hayward	02/04/08	950	54,013
ADMINISTRATIVE ASST. I	Jenna DiMestico	01/11/21		42,192
GENERAL FOREMAN	Erik Peterson	04/05/99	1,250	72,654
HIGHWAY CONSTRUCTION FOREMAN	Michael Khoury	05/01/00	1,250	66,789
	Domenic Martelli	12/06/04	950	66,789
	Michael Rudnickas	03/24/97	1,350	66,789
	Michael Hayward	12/22/14	480	66,789
UTILITIES HOIST EQUIPMENT OPERATOR	Brian Gogan	12/29/14	480	61,443
	Kevin Burgess	12/01/14	480	61,443
	Deladir Mendes	12/14/16	480	61,443
	Stephen Gogan	5/17/21		59,654
WELDER	John Lenkauskas	03/24/97	1,350	61,443
STOREKEEPER	Jack Card	05/10/04	950	63,232
HIGHWAY MAINTENANCE PERSON	Bryan Schmidt	02/01/20	0	55,598
	Bernard Bryant	11/29/71	1,350	57,262
	Gabriel Boatwright	01/30/17	480	57,262
HEAVY MOTOR EQUIPMENT OPERATOR	Ronald Weimert	11/29/76	1,350	58,635
	Vassel Edwards	01/25/12	750	58,635
	Manuel Hernandez	03/20/17	480	58,635
	Scott Dubois	05/14/07	950	58,635
	Chad Cellucci	11/04/19		56,930
	Rubin Lamore	12/17/18	480	56,930
	Joseph Angelo, Jr.	09/08/09	750	58,635
TRAFFIC MAINTENANCE MAN	Jamal Andrade		480	55,598
HIGHWAY MAINTENANCE PERSON	Daryl Martin		480	54,038
HEAVY MOTOR EQUIPMENT OPERATOR	Brian Schmidt			54,329
HOIST OPERATOR	Ed Sylverstre			57,907
<b>Total</b>			<b>17,520</b>	<b>1,603,702</b>

Personal Services Summary	
FULL TIME	1,544,817
WORKERS COMP	58,885
LONGEVITY	17,520
CLERICAL INCENTIVE	5,000
OVERTIME (Snow)	260,000
SHIFT DIFFERENTIAL	50,000
HOLIDAY	2,000
OUT OF GRADE	6,500
ON CALL	25,000
CDL STIPEND	39,000
HAZARDOUS DUTY	16,848
CLOTHING ALLOW.	42,500
<b>Total</b>	<b>2,067,070</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$276,081.22	\$300,000.00	\$300,000.00	0%
Personal Services Non OT	\$1,891,208.78	\$2,103,689.00	\$2,068,360.00	-1.7%
Purchase of Service	\$1,848,704.16	\$3,329,683.00	\$3,325,007.00	-0.1%
Goods and Supplies	\$877,532.44	\$1,465,333.00	\$1,208,135.00	-17.6%
<b>Total General Fund:</b>	<b>\$4,893,526.60</b>	<b>\$7,198,705.00</b>	<b>\$6,901,502.00</b>	<b>-4.1%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Highway</b>				
<b>Overtime</b>				
OVERTIME	\$276,081.22	\$300,000.00	\$300,000.00	0%
<b>Total Overtime:</b>	<b>\$276,081.22</b>	<b>\$300,000.00</b>	<b>\$300,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$1,382,671.61	\$1,425,248.00	\$1,544,817.00	8.4%
SNOW OVERTIME-1	\$308,011.95	\$260,000.00	\$260,000.00	0%
CLERICAL INCENTIVE	\$5,000.00	\$5,000.00	\$5,000.00	0%
LONGEVITY	\$15,793.75	\$17,310.00	\$17,810.00	2.9%
SHIFT DIFFERENTIAL	\$35,325.98	\$50,000.00	\$50,000.00	0%
HOLIDAY	\$0.00	\$2,000.00	\$2,000.00	0%
ON CALL	\$22,718.81	\$25,000.00	\$25,000.00	0%
OUT OF GRADE	\$3,086.78	\$6,500.00	\$6,500.00	0%
HAZARDOUS DUTY	\$0.00	\$16,848.00	\$16,848.00	0%
SEPARATION COSTS	\$0.00	\$105,000.00	\$0.00	-100%
WORKERS COMPENSATION	\$81,058.23	\$109,283.00	\$58,885.00	-46.1%
UNIFORM CLOTHING ALLOWANCE	\$37,541.67	\$42,500.00	\$42,500.00	0%
CDL STIPEND	\$0.00	\$39,000.00	\$39,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,891,208.78</b>	<b>\$2,103,689.00</b>	<b>\$2,068,360.00</b>	<b>-1.7%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$4,408.96	\$8,481.00	\$8,481.00	0%
ENERGY (GAS,OIL,DIESEL)	\$19,758.97	\$29,647.00	\$29,647.00	0%
SEWER & WATER CHARGES	\$1,593.67	\$1,583.00	\$1,583.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$26,011.18	\$30,000.00	\$30,000.00	0%
VEHICLE REPAIR/MAINTENANCE	\$16,533.29	\$50,000.00	\$50,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$1,376.56	\$4,000.00	\$4,000.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$130,683.50	\$215,000.00	\$200,000.00	-7%
SECURITY/FIRE CONTROL	\$0.00	\$418.00	\$418.00	0%
PAVING	\$236,237.88	\$362,400.00	\$362,400.00	0%
TREE REPLACEMENT	\$5,885.00	\$6,410.00	\$6,410.00	0%
TREE/STUMP REMOVAL	\$34,140.00	\$36,455.00	\$36,455.00	0%
SNOW REMOVAL	\$862,169.59	\$2,050,000.00	\$2,000,000.00	-2.4%
MEDICAL	\$100.00	\$1,000.00	\$1,000.00	0%
CONSULTANTS	\$0.00	\$0.00	\$61,025.00	N/A
PUBLIC SAFETY	\$4,667.54	\$20,701.00	\$20,000.00	-3.4%
OTHER CONTRACT SERVICES	\$78,363.58	\$93,729.00	\$93,729.00	0%
ADVERTISING	\$0.00	\$2,856.00	\$2,856.00	0%
COMMUNICATION SERVICES	\$0.00	\$34,500.00	\$34,500.00	0%
EXTERMINATING & PEST CONTROL	\$0.00	\$1,200.00	\$1,200.00	0%
PRINTING	\$0.00	\$3,918.00	\$3,918.00	0%
TRAINING	\$0.00	\$7,000.00	\$7,000.00	0%
VEGETATION CONTROL PROG	\$0.00	\$20,385.00	\$20,385.00	0%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
SAND/SALT	\$426,774.44	\$350,000.00	\$350,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$1,848,704.16</b>	<b>\$3,329,683.00</b>	<b>\$3,325,007.00</b>	<b>-0.1%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$1,661.58	\$3,191.00	\$3,191.00	0%
DATA PROCESS SOFTWARE & SUPP	\$0.00	\$1,000.00	\$1,000.00	0%
HOLIDAY DECORATIONS	\$17,225.33	\$75,000.00	\$75,000.00	0%
BUILDING SUPPLIES	\$3,190.88	\$21,509.00	\$21,509.00	0%
PAVING SUPPLIES	\$109,221.08	\$200,000.00	\$200,000.00	0%
TOOLS & HARDWARE SUPPLY	\$22,969.48	\$25,000.00	\$25,000.00	0%
JANITORIAL SUPPLIES	\$3,467.69	\$3,859.00	\$3,859.00	0%
STREET LIGHTING	\$668,487.37	\$1,025,948.00	\$773,750.00	-24.6%
STREET & DRAIN PROJECTS	\$33,979.12	\$26,000.00	\$26,000.00	0%
PURCHASE OF CLOTHING	\$3,723.80	\$5,000.00	\$5,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$1,532.50	\$2,500.00	\$2,500.00	0%
LICENSE & REGISTRATION	\$1,416.82	\$2,500.00	\$2,500.00	0%
PROPERTY DAMAGE CLAIMS	\$0.00	\$35,000.00	\$30,000.00	-14.3%
DEPARTMENT EQUIPMENT	\$7,507.14	\$25,000.00	\$25,000.00	0%
COMMUNICATION EQUIPMENT	\$3,149.65	\$13,826.00	\$13,826.00	0%
<b>Total Goods and Supplies:</b>	<b>\$877,532.44</b>	<b>\$1,465,333.00</b>	<b>\$1,208,135.00</b>	<b>-17.6%</b>
<b>Total Highway:</b>	<b>\$4,893,526.60</b>	<b>\$7,198,705.00</b>	<b>\$6,901,502.00</b>	<b>-4.1%</b>
<b>Total Public Works:</b>	<b>\$4,893,526.60</b>	<b>\$7,198,705.00</b>	<b>\$6,901,502.00</b>	<b>-4.1%</b>
<b>Total Expenditures:</b>	<b>\$4,893,526.60</b>	<b>\$7,198,705.00</b>	<b>\$6,901,502.00</b>	<b>-4.1%</b>



# DEPARTMENT OF PUBLIC WORKS MAINTENANCE



**Patrick Hill**  
Commissioner

## Mission

The mission of the Maintenance Division is to ensure that Department of Public Works (DPW) City owned vehicles and equipment are procured, maintained, and run properly and safely.

## Services

- Supervise the maintenance of all Department of Public Works (DPW) vehicles.
- Serve as liaison between vendors and the City as it relates to City vehicles.
- Maintain snow and ice removal equipment.
- Procure fuel for City vehicles in the Department of Public Works (DPW), Park Department, Police Department, and other departments as need.
- Perform maintenance on other City vehicles on a case by case basis.
- Review specifications on new equipment so it is fully equipped for public works services.

## FY23 Accomplishments

- Maintained all DPW vehicles.
- Ensured all equipment was functional and maintained throughout the year.

## OBJECTIVES

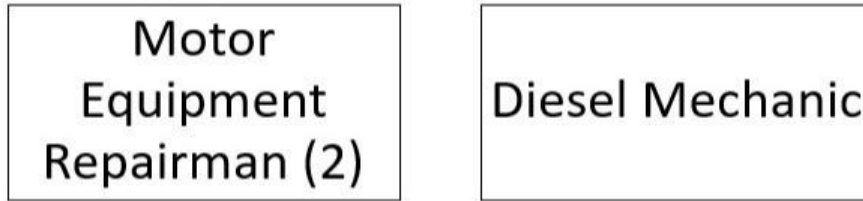
Objective	Status	City Goal
1. Maintain staff levels for better service.	Ongoing FY24	2
2. Improve safety for all workers.	Ongoing FY24	2
3. Upgrade equipment to better serve the City.	Ongoing FY24	3
4. Invest in Vehicle Maintenance Software to track repair/maintenance of vehicles.	Requested FY24	3
5. Provide a vehicle maintenance garage for all DPW vehicles.	Requested FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Maintenance Staff	2	2	3



## ORGANIZATIONAL CHART



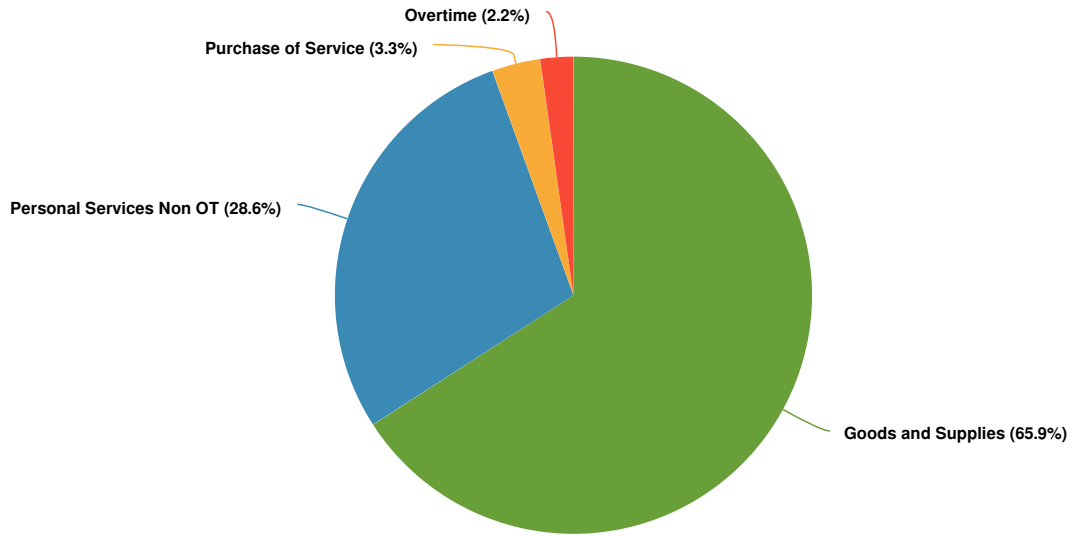
## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary
MOTOR EQUIPMENT REPAIRMAN	Eugene Monahan	05/26/98	1,350	66,789
	Ryan Leblanc	12/13/04	950	66,789
DIESEL MECHANIC	VACANT			80,000
		<b>Total</b>	<b>2,300</b>	<b>213,578</b>

Personal Services Summary	
FULL TIME	213,578
LONGEVITY	2,300
CDL STIPEND	3,120
OUT OF GRADE	600
HAZARDOUS DUTY	1,872
CLOTHING ALLOW.	5,100
SEPARATION COSTS	30,000
<b>Total</b>	<b>256,570</b>

# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$15,451.82	\$20,000.00	\$20,000.00	0%
Personal Services Non OT	\$135,302.56	\$250,854.00	\$256,570.00	2.3%
Purchase of Service	\$8,746.00	\$28,026.00	\$29,526.00	5.4%
Goods and Supplies	\$531,835.40	\$591,260.00	\$591,260.00	0%
<b>Total General Fund:</b>	<b>\$691,335.78</b>	<b>\$890,140.00</b>	<b>\$897,356.00</b>	<b>0.8%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Maintenance</b>				
<b>Overtime</b>				
OVERTIME	\$15,451.82	\$20,000.00	\$20,000.00	0%
<b>Total Overtime:</b>	<b>\$15,451.82</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$129,702.56	\$207,962.00	\$213,578.00	2.7%
LONGEVITY	\$2,200.00	\$2,200.00	\$2,300.00	4.5%
OUT OF GRADE	\$0.00	\$600.00	\$600.00	0%
HAZARDOUS DUTY	\$0.00	\$1,872.00	\$1,872.00	0%
SEPARATION COSTS	\$0.00	\$30,000.00	\$30,000.00	0%
UNIFORM CLOTHING ALLOWANCE	\$3,400.00	\$5,100.00	\$5,100.00	0%
CDL STIPEND	\$0.00	\$3,120.00	\$3,120.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$135,302.56</b>	<b>\$250,854.00</b>	<b>\$256,570.00</b>	<b>2.3%</b>
<b>Purchase of Service</b>				
VEHICLE REPAIR/MAINTENANCE	\$8,746.00	\$23,500.00	\$25,000.00	6.4%
LAUNDRY AND CLEANING	\$0.00	\$4,526.00	\$4,526.00	0%
<b>Total Purchase of Service:</b>	<b>\$8,746.00</b>	<b>\$28,026.00</b>	<b>\$29,526.00</b>	<b>5.4%</b>
<b>Goods and Supplies</b>				
TOOLS & HARDWARE SUPPLY	\$10,365.15	\$17,300.00	\$17,300.00	0%
GASOLINE	\$444,057.42	\$380,765.00	\$380,765.00	0%
TIRES	\$1,538.70	\$16,500.00	\$16,500.00	0%
PARTS/ACCESSORIES/LUBE	\$75,874.13	\$96,695.00	\$96,695.00	0%
PROPERTY DAMAGE CLAIMS	\$0.00	\$80,000.00	\$80,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$531,835.40</b>	<b>\$591,260.00</b>	<b>\$591,260.00</b>	<b>0%</b>
<b>Total Maintenance:</b>	<b>\$691,335.78</b>	<b>\$890,140.00</b>	<b>\$897,356.00</b>	<b>0.8%</b>
<b>Total Public Works:</b>	<b>\$691,335.78</b>	<b>\$890,140.00</b>	<b>\$897,356.00</b>	<b>0.8%</b>
<b>Total Expenditures:</b>	<b>\$691,335.78</b>	<b>\$890,140.00</b>	<b>\$897,356.00</b>	<b>0.8%</b>



# DEPARTMENT OF PUBLIC WORKS REFUSE



**Patrick Hill**  
Commissioner

## Mission

The mission of the DPW Refuse Enterprise Fund is to pick up trash, tires, and debris from all roads leading to, from, and within the City of Brockton, City-owned property, and to keep the city clean. This is achieved by working with the refuse collection company, Republic Services. In addition, residents and school children are educated with regard to recycling and enforcing the City's Pay-As-You-Throw trash program and ordinances.

## Overview

The Refuse Division works closely with the Board of Health, Building Department, and Mayor's Office to ensure cleanup of vacant lots and remote areas where debris has been illegally dumped or otherwise abandoned.

The Refuse Division answers all calls and complaints from private citizens regarding refuse collections, including investigations and follow-up on those who illegally dump within the City. Finally, Refuse works closely with neighborhood cleanup groups to assist in coordinating trash and other debris collection. This includes Keep Brockton Beautiful Day, which is a yearly effort to clean up the City. The public is regularly educated on site regarding the City's recycling efforts including items which can be recycled and disposal of yard waste.

## Services

- Educate residence on proper recycling through council, ward, community meetings, school presentation, social media, workshops, and electronic communication.
- Act as the City's liaison with the refuse collection company, Republic Services.
- Answer calls and investigate all complaints from residents regarding refuse collection.
- Work closely with the Board of Health and Mayor's Office to ensure the cleanup of vacant lots and remote areas where debris has been illegally dumped or otherwise abandoned.
- Investigate all illegal dumping in the City and issues citations.
- Work closely with neighborhood cleaning groups and assists in coordinating efforts around picking up trash.
- Educate the public on the City's single stream recycling program, solid waste, and yard waste guidelines.
- Maintain the City's recycling web page and smartphone application in conjunction with the Information Technology Center.
- Supervise the City's Recycle Depot on Oak Hill Way and hazardous waste day.

## FY23 Accomplishments

- Continued maintenance of trash, recycling, and yard waste pick-up.
- Performed all clean and lien jobs that were assigned by the BOH.
- Served as the City's retriever of needles for BPD, BOH, and BFD on all City property.
- Cleaned 100's of illegal roadside dumpings across the City.
- Work closely with the City's Quality of Life Task Force to improve constituents concerns.

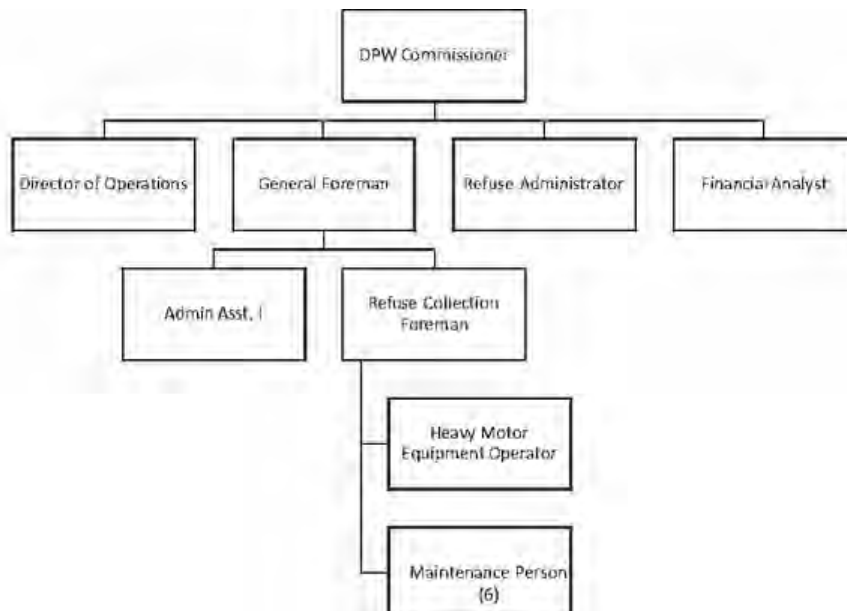
## OBJECTIVES

Objective	Status	City Goal
1. Continue to work with Republic Services regarding trash, yard waste and recycling.	Ongoing FY24	2
2. Improve safety for all workers.	Ongoing FY24	2
3. Upgrade equipment to better serve the City.	Ongoing FY24	2
4. Maintain staffing levels for better service.	Ongoing FY24	2
5. Upgrade camera system to track illegal dumpings.	Requested FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Tonnage of Trash	27,988	27,000	26,000
1	Tonnage of Recycling	8,461	8,500	8,700
1	Tonnage of Yard Waste	6,170	6,000	6,000
4	Refuse staff	11	10	11

## ORGANIZATIONAL CHART



## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Refuse Administrator (Grade Level II)	J. Patrick Sullivan	09/25/01	1,250	80,623	6,450
General Foreman	Ernest Bethoney	04/17/01	1,250	72,654	
Refuse Collection Foreman	Scott Mitchell	09/21/15	480	65,749	
Admin Asst. I	Grace Nilsen	07/11/05	950	47,975	
Heavy Motor Equipment Operator	David Haglof	10/05/15	480	58,635	
Maintenance Person	Milenio Fernandes	11/30/04	950	57,262	
Maintenance Person	Kevin Keets	11/04/19		55,598	
Maintenance Person	Frank Rios	11/02/15	480	57,262	
Maintenance Person	Steve Rodriguez	02/21/22		55,598	
Maintenance Person	VACANT		750	57,262	
Financial Analyst	Evan Lacasse (20% water/20%sewer/20%refuse/20%sw/20% Finance)	10/28/21		16,799	
Maintenance Person	VACANT			54,038	
5 Part-time Seasonal Supervisors					
50 Part-time Seasonal programs					
		<b>Total</b>	<b>6,590</b>	<b>679,455</b>	<b>6,450</b>

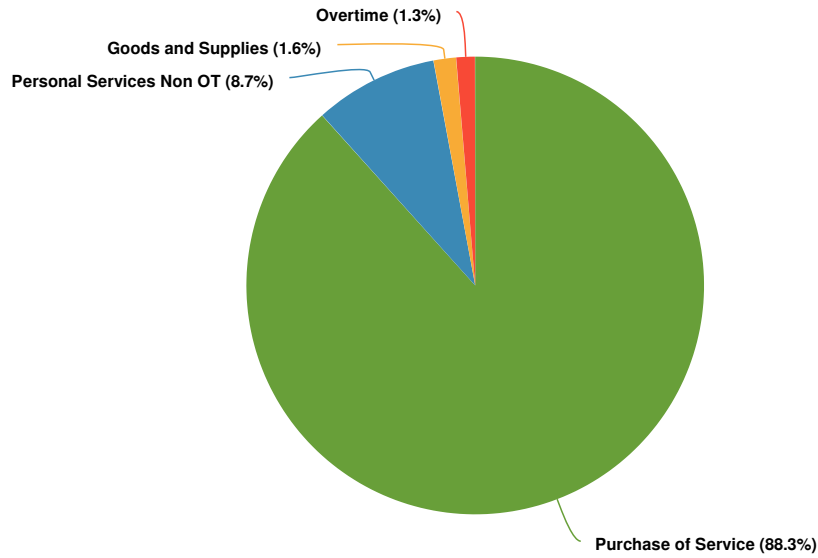
### Personal Services Summary

FULL TIME	646,401
WORK COMP	33,054
PART-TIME-SEASONAL PROGRAMS	75,000
ADMIN INCENTIVE	2,000
CLERICAL INCENT	2,500
LONGEVITY	6,590
SHIFT DIFF	2,836
HOLIDAY PAY	2,587
HAZARDOUS DUTY	5,638
ED INCENT	6,450
ON CALL	19,332
OUT OF GRADE	4,200
STIPEND	3,000
CLOTHING	17,300
CDL STIPEND	14,040
SEPARATION COSTS	20,000
<b>Total</b>	<b>860,928</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

### REFUSE

REVENUE	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
USER CHARGES	\$5,754,385	\$7,870,000	\$10,668,611	26.2%
RETAINED EARNINGS	\$485,205	\$511,738	\$0	0.0%
GENERAL FUND SUBSIDY	\$813,563	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$7,053,153</b>	<b>\$8,381,738</b>	<b>\$10,668,611</b>	<b>21.4%</b>
REFUSE	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
OVERTIME	\$118,125	\$127,170	\$130,000	2.2%
PERSONAL SERVICES NON-OVERTIME	\$677,415	\$843,495	\$860,928	2.0%
PURCHASE OF SERVICES	\$7,394,896	\$6,363,867	\$8,696,600	26.8%
GOODS AND SUPPLIES	\$68,332	\$89,838	\$156,550	42.6%
EXPENSE REIMBURSEMENT	\$143,805	\$0	\$0	0.0%
<b>DIRECT COSTS</b>	<b>\$8,402,574</b>	<b>\$7,424,370</b>	<b>\$9,844,078</b>	<b>24.6%</b>
INDIRECT COSTS	\$957,368	\$957,368	\$700,000	-36.8%
<b>TOTAL</b>	<b>\$9,359,942</b>	<b>\$8,381,738</b>	<b>\$10,544,078</b>	<b>20.5%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Refuse</b>				
<b>Overtime</b>				
OVERTIME	\$118,125.31	\$127,170.00	\$130,000.00	2.2%
<b>Total Overtime:</b>	<b>\$118,125.31</b>	<b>\$127,170.00</b>	<b>\$130,000.00</b>	<b>2.2%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$513,820.15	\$578,203.00	\$646,401.00	11.8%
PART-TIME SALARIES	\$14,578.50	\$75,000.00	\$75,000.00	0%
STIPEND	\$3,000.00	\$3,000.00	\$3,000.00	0%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$6,590.00	\$6,590.00	\$6,590.00	0%
SHIFT DIFFERENTIAL	\$1,874.24	\$2,836.00	\$2,836.00	0%
HOLIDAY	\$0.00	\$2,587.00	\$2,587.00	0%
EDUCATIONAL INCENTIVE	\$6,183.47	\$6,450.00	\$6,450.00	0%
ON CALL	\$20,045.76	\$19,332.00	\$19,332.00	0%
OUT OF GRADE	\$2,270.67	\$4,200.00	\$4,200.00	0%
HAZARDOUS DUTY	\$0.00	\$5,638.00	\$5,638.00	0%
SEPARATION COSTS	\$0.00	\$20,000.00	\$20,000.00	0%
WORKERS COMPENSATION	\$106,919.29	\$83,819.00	\$33,054.00	-60.6%
UNIFORM CLOTHING ALLOWANCE	\$9,633.34	\$17,300.00	\$17,300.00	0%
CDL STIPEND	\$0.00	\$14,040.00	\$14,040.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$689,415.42</b>	<b>\$843,495.00</b>	<b>\$860,928.00</b>	<b>2.1%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$2,925.43	\$6,591.00	\$8,500.00	29%
VEHICLE REPAIR/MAINTENANCE	\$7,110.69	\$20,000.00	\$25,000.00	25%
DEPART EQUIP REPAIR/MAINT	\$2,201.68	\$3,000.00	\$3,500.00	16.7%
DEPARTMENTAL EQUIP RENT/LEASE	\$2,493.04	\$7,524.00	\$8,000.00	6.3%
SECURITY/FIRE CONTROL	\$240.00	\$400.00	\$600.00	50%
TRASH CONTRACT/COLL SERV	\$28,069.73	\$105,757.00	\$125,000.00	18.2%
WASTE REMOVAL	\$7,347,804.17	\$6,195,130.00	\$8,500,000.00	37.2%
CONSULTANTS	\$127.50	\$3,000.00	\$3,000.00	0%
PUBLIC SAFETY	\$1,911.26	\$2,000.00	\$2,000.00	0%
TELEPHONE	\$0.00	\$1,000.00	\$1,000.00	0%
ADVERTISING	\$1,650.00	\$4,965.00	\$5,000.00	0.7%
COMMUNICATION SERVICES	\$362.91	\$7,500.00	\$8,000.00	6.7%
PRINTING	\$0.00	\$7,000.00	\$7,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$7,394,896.41</b>	<b>\$6,363,867.00</b>	<b>\$8,696,600.00</b>	<b>36.7%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$798.71	\$5,000.00	\$7,500.00	50%
RECYCLING SUPPLIES / MATERIALS	\$41,782.24	\$43,969.00	\$50,000.00	13.7%
GASOLINE	\$14,363.58	\$15,000.00	\$20,000.00	33.3%





Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
PURCHASE OF CLOTHING	\$625.00	\$2,500.00	\$3,000.00	20%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$200.00	\$500.00	\$1,000.00	100%
TUITION & TRAINING	\$2,500.00	\$500.00	\$1,000.00	100%
LICENSE & REGISTRATION	\$251.26	\$1,500.00	\$1,500.00	0%
DEPARTMENT EQUIPMENT	\$7,811.53	\$17,569.00	\$69,250.00	294.2%
COMMUNICATION EQUIPMENT	\$0.00	\$3,300.00	\$3,300.00	0%
<b>Total Goods and Supplies:</b>	<b>\$68,332.32</b>	<b>\$89,838.00</b>	<b>\$156,550.00</b>	<b>74.3%</b>
<b>Debt Service</b>				
EXP REIMB TRANSFER TO GEN FUND	\$143,805.00	\$0.00	\$0.00	0%
<b>Total Debt Service:</b>	<b>\$143,805.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total Refuse:</b>	<b>\$8,414,574.46</b>	<b>\$7,424,370.00</b>	<b>\$9,844,078.00</b>	<b>32.6%</b>
<b>Total Public Works:</b>	<b>\$8,414,574.46</b>	<b>\$7,424,370.00</b>	<b>\$9,844,078.00</b>	<b>32.6%</b>
<b>Total Expenditures:</b>	<b>\$8,414,574.46</b>	<b>\$7,424,370.00</b>	<b>\$9,844,078.00</b>	<b>32.6%</b>



# DEPARTMENT OF PUBLIC WORKS STORMWATER



**Patrick Hill**  
Commissioner

## Mission

The mission of the City's newly established Stormwater Dept. is to maintain the existing stormwater system that was established in the early 1900's. It consists of 200 miles of storm drains, 3,800 drain manholes, 7,500 catch basins and 488 stormwater outfalls. In 2017, EPA issued the City a MS4 (Municipal Separate Storm Sewer System) permit which requires the City to comply with discharge regulations much like the N.P.D.E.S. (National Pollutant Discharge Elimination System) permit at the Advanced Water Reclamation Facility. This requires multiple sampling events in the system at the points where the stormwater enters waterways. Samples that are above T.M.D.L (total maximum daily limit), established by the permit, will require follow-up investigations and reporting. These investigations can include more sampling, CCTV investigations, and repairs to the drainage infrastructure.

## Services

- Storm Drain Cleaning and Maintenance
- Street Sweeping Program
- River Cleaning
- Drainage Easement Clearing

## FY23 Accomplishments

- Began engaging in projects associated with the Enterprise fund with the City Engineer and Consultants.
- Continued efforts to edit and build a stronger Stormwater billing account list.
- Began issuing stormwater permits for new development in the City.

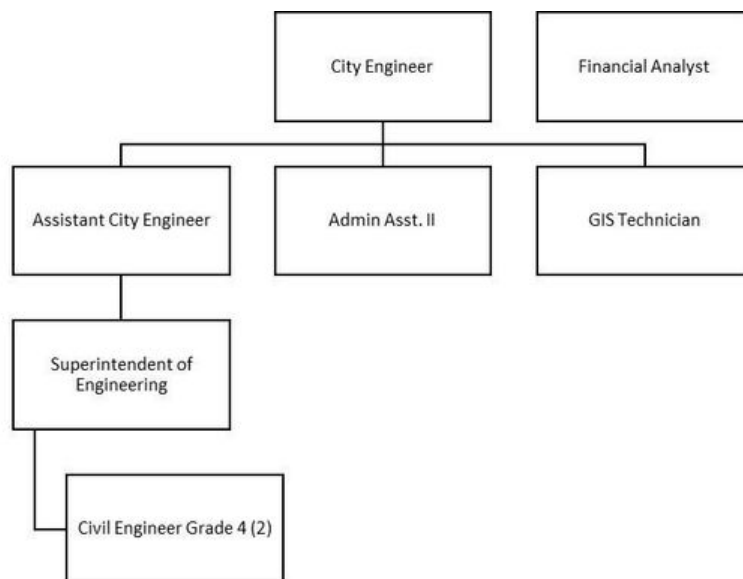
## OBJECTIVES

Objective	Status	City Goal
1. Design and bid first stage of stormwater system cleaning and CCTV program.	In Progress FY24	3
2. Identify all stormwater easements for maintenance cleaning.	In Progress FY24	2
3. Resume outfall sampling for TMDL permit limits.	In Progress FY24	3
4. Hire an Assistant City Engineer.	In Progress FY24	3
5. Identify all retention and detention basins throughout the city and do an initial inspection.	In Progress FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY23 Projected	FY24 Target
	Fill staffing to current capacity	7	8

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed. Incent.
SUPT. OF ENGINEERING	Howard B. Newton (25% SW/75% ENG)	09/14/59	500	24,055	
CIVIL ENGINEER - GRADE (4)	Peter Kelleher (25% SW/75% ENG)	07/09/01	313	20,933	
	Ghaleb Younes (25% SW/75% ENG)	01/12/15	120	20,933	
CITY ENGINEER	Chike Odunukwe (50% SW/50% ENG)	12/05/16	240	58,639	1,500
FINANCIAL ANALYST	Evan Lacasse (20% water/20%sewer/20%refuse/20%sw/20% Finance)	10/28/21		16,799	
GIS TECHNICIAN	Geoffrey Keenan (100% SW)	11/04/13	480	83,730	
Admin Asst. II	Maria Pica			46,298	
ASST. CITY ENGINEER	Vacant (50% SW/50% ENG)			50,000	
<b>Total</b>			<b>1,653</b>	<b>321,387</b>	<b>1,500</b>

Personal Services Summary	
FULL TIME	321,387
LONGEVITY	1,653
STIPEND	825
HOLIDAY	389
ED INCENTIVE	1,500
SEPARATION COSTS	6,875
CLOTHING ALLOW.	3,000
CLERICAL INCENTIVE	2,500
HAZARD PAY	371
OUT OF GRADE	4,000
<b>TOTAL</b>	<b>342,500</b>



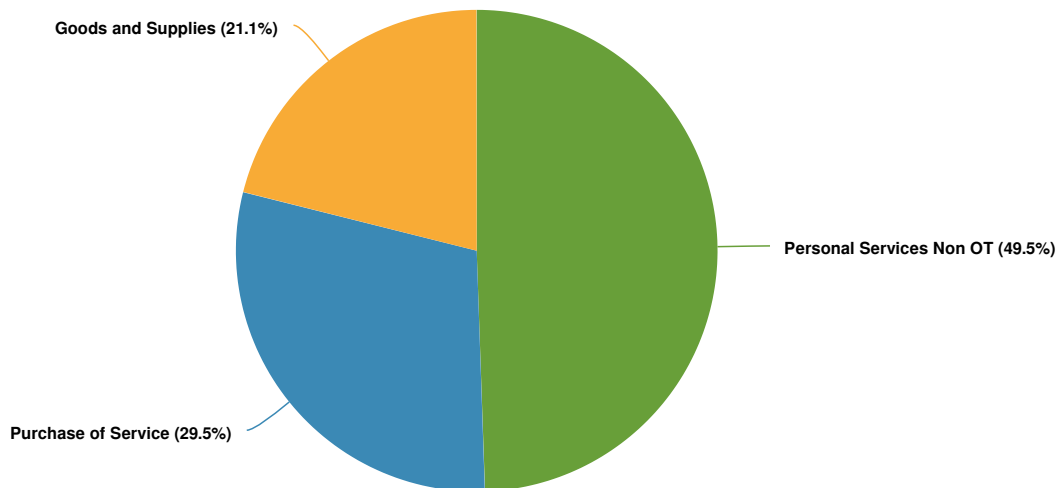
## FINANCIAL OVERVIEW SUMMARY

### STORMWATER

REVENUE	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
STORMWATER FEES	\$800,000	\$1,000,000	25.0%
RETAINED EARNINGS	\$0	\$0	0.0%
GENERAL FUND SUBSIDY	\$0	\$0	0.0%
<b>TOTAL</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>25.0%</b>
STORMWATER	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
PERSONAL SERVICES NON-OVERTIME	\$513,340	\$342,500	-33.3%
PURCHASE OF SERVICES	\$0	\$203,986	100.0%
GOODS AND SUPPLIES	\$0	\$36,480	100.0%
<b>DIRECT COSTS</b>	<b>\$513,340</b>	<b>\$582,966</b>	<b>13.6%</b>
INDIRECT COSTS	\$150,000	\$25,000	-83.3%
<b>TOTAL</b>	<b>\$663,340</b>	<b>\$607,966</b>	<b>-8.3%</b>

## EXPENSE SUMMARY

### Budgeted Expenditures by Expense Type



Name	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expense Objects</b>			
<b>Personal Services Non OT</b>			
FULL-TIME SALARIES	\$468,319.00	\$64,512.00	-86.2%
STIPEND	\$2,700.00	\$825.00	-69.4%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	0%
LONGEVITY	\$1,871.00	\$1,653.00	-11.7%
HOLIDAY	\$1,579.00	\$389.00	-75.4%
EDUCATIONAL INCENTIVE	\$1,500.00	\$1,500.00	0%
OUT OF GRADE	\$4,000.00	\$4,000.00	0%
HAZARDOUS DUTY	\$371.00	\$371.00	0%
SEPARATION COSTS	\$27,500.00	\$6,875.00	-75%
UNIFORM CLOTHING ALLOWANCE	\$3,000.00	\$3,000.00	0%



Name	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Total Personal Services Non OT:</b>	<b>\$513,340.00</b>	<b>\$85,625.00</b>	<b>-83.3%</b>
<b>Purchase of Service</b>			
CONSULTANTS	\$0.00	\$100.00	N/A
STREET & DRAIN CLEANING	\$0.00	\$30,000.00	N/A
RIVER MAINTENANCE CLEANUP	\$0.00	\$10,000.00	N/A
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$10,896.50	N/A
<b>Total Purchase of Service:</b>	<b>\$0.00</b>	<b>\$50,996.50</b>	<b>N/A</b>
<b>Goods and Supplies</b>			
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$2,000.00	N/A
DEPARTMENT EQUIPMENT	\$0.00	\$24,480.00	N/A
COMMUNICATION EQUIPMENT	\$0.00	\$10,000.00	N/A
<b>Total Goods and Supplies:</b>	<b>\$0.00</b>	<b>\$36,480.00</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$513,340.00</b>	<b>\$173,101.50</b>	<b>-66.3%</b>



# DEPARTMENT OF PUBLIC WORKS SEWER



**Patrick Hill**  
Commissioner

## Mission

The mission of the Sewer Division, which is an Enterprise funded entity, is to maintain all sewer lines throughout the City of Brockton and perform 24-hour emergency services. The Sewer Division is also responsible for performing preventative maintenance work on all sewer connections and replacing old sewer lines; the installation of new and repairing of existing sewer services; marking out sewer services for all utility companies and contractors; and inspection of new sewer services and mains for additions to houses and/or businesses, to ensure existing sewer services are not disturbed.

## Overview

The Sewer Division works in conjunction with Veolia, LLC., contracted by the City of Brockton, on the maintenance, upkeep, and overall operation of the Wastewater Treatment Plant located at 303 Oak Hill Way. The Wastewater Treatment Plant also services the Towns of Abington, Whitman, as and Stonehill College in Easton.

The Sewer Division has two Sewer Pumping Stations located at Beaver Brook and Coweaset Brook. The Sewer Division maintains and repairs over 320 miles of sewer mains and approximately 23,000 active individual sewer services in the City of Brockton. The employees work in conjunction with the Department of Environmental Protection (DEP) to detect E-coli in the drain systems. The Sewer Division also removes brush and trees for the maintenance of the City's sewer easements.

The Sewer Budget consists of 22 full-time employees, including the Water/Sewer Contract Administrator, and operates on a 16-hour basis covered by 3 shifts; the day shift operates from 7:00 AM to 4:00 PM; the evening shift operates from 4:00 PM to 12:00 AM; weekend shift that covers the regular days off; midnight shift and weekends; and any calls/emergencies that are received between the hours of 12:00 AM to 7:00 AM. All employees, except for clerical personnel, work out of 39 Montauk Road.

The Sewer Division works in conjunction with the Operations Division providing personnel, vehicles, and heavy equipment during weather emergencies, as well as providing assistance with sanding and any other duties required by the Highway General Foreman, to ensure the safety of Brockton residents.

The following are some of the services/jobs that have been performed by the Sewer Division:

- Mains repaired.
- Mains tapped.
- Install, repair and/or replace sewer manholes.
- Install cleanouts and check valves.
- Install, repair and/or replace sewer ring and covers.
- Repair broken sewer connections/mains.
- New sewer services installed/inspected.
- Preventive Maintenance performed.
- Mark outs.
- Plug ups.

For the safety and welfare of the City's sewer system, it is imperative that funding continue for O.M. Emergency Contract Repairs as the Sewer Division has been and is continuing to replace mains that were installed dating back to the early 1900's. Funds from this line item also enable the City to maintain the sewer mains. Similarly, on the advisement of CDM Smith, an E.Coli testing performed by the Department of Environmental Protection (DEP) throughout the City. Smoke testing and TV



inspection is performed in various locations with the Sewer Division conducting multiple repairs. Corrective work by the Sewer Division continues to be performed in conjunction with CDM Smith to assist the City in developing and forwarding summaries and work plans to DEP as required.

### **Sewer Rates (Per 100 Cubic Feet)**

USAGE in Cubic Feet	Sewer rate per 100 cubic feet
0 to 1,250	\$2.93
1,251 to 2,500	\$3.91
2,501 to 5,000	\$5.20
5,001 to 10,000	\$6.91
10,001 to 25,000	\$9.22
25,001 to 875,000	\$12.23
Greater than 875,000	\$16.26

## Services

- Perform preventative maintenance work on all sewer connections and replacing old sewer lines.
- Install new and repair existing sewer services.
- Mark out sewer services for utility companies and contractors.
- Inspect new sewer services and mains for additions to homes and businesses to ensure existing services are not disturbed.
- Work in conjunction with Veolia LLC, contracted for the maintenance, upkeep, and overall operation of the Wastewater Treatment plant.
- Operate two sewer pumping stations located at Beaver Brook and Coweaset Brook.
- Maintain and repairs over 320 miles of sewer mains and approximately 23,000 active individual sewer services in the City of Brockton.
- Work in conjunction with the Department of Environmental Protection (DEP) to detect E-coli in drain systems.

## FY23 Accomplishments

- Continued Infiltration and Inflow (I & I) and/or lining of sewer mains.
- Awarded RFP for future lining project to begin in late summer of 2023.
- Began design of a replacement line under Rt. 24 for redundancy of the North West quadrant of the City's collection system.
- Initiated an RFP for City's Biosolids Management program at the AWRF.
- Established program with new technology to identify and resolve odor issues that exist in the Campello Section of the City.
- Made multiple spot repairs to the collection system to ensure compliance with state and federal regulations.



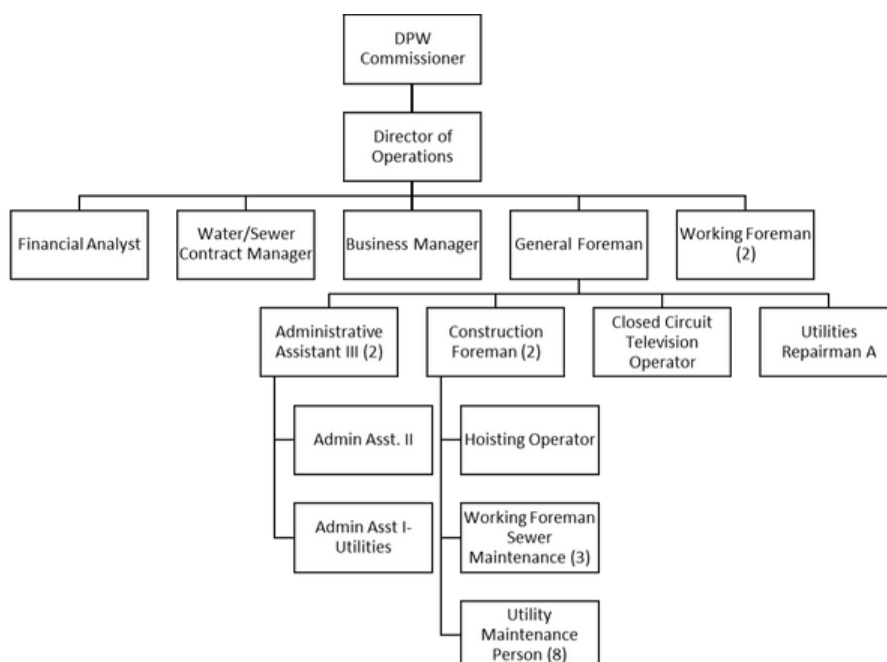
## OBJECTIVES

Objective	Status	City Goal
1. Continue to upgrade sewer infrastructure.	Ongoing FY24	3
2. Improve safety for all workers.	Ongoing FY24	2
3. Implement TN Removal, or modification to allow for compliance with the 3gm/L TN effluent limit. This is based on the EPA's plan to place a 3mg/L TN on the AWRF as part of the new NPDES.	Ongoing FY24	3
4. Continue Infiltration and Inflow (I & I) and lining of sewer mains.	Ongoing FY24	3
5. Develop a building to be used by both the Sewer & Water Divisions for the storage of vehicles and heavy equipment, current building does not provide a secure storage area for the construction vehicles.	Ongoing FY24	3
6. Design and begin construction at AWRF for a future sludge dryer and removal equipment.	New FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1,4	Sewer lining (feet)	N/A	15,000	15,000
3	Nitrogen removal (TN)	No limit	5	2

## ORGANIZATIONAL CHART



## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
GENERAL FOREMAN	Timothy Green	04/02/01	1,250	75,172	
CONSTRUCTION FOREMAN	Sean Donahue	09/21/09	750	68,640	
	Richard Gordon	06/20/05	950	68,640	
WORKING FOREMAN-SEWER MAINTENANCE	David Supinski	04/23/18	480	60,133	
	Camden Duquette	01/27/21		60,133	
	Dana Mallory	12/08/14	480	61,942	
	Matt O'Brein			62,816	
UTILITIES HOIST EQUIPMENT OPERATOR	Todd Penticost	10/28/13	750	66,477	
ADMIN ASST. III	Dery Veiga (50% Water/50% Sewer)	03/06/17	240	33,097	
	Sharon A. Spaulding (50 water/50% sewer)	09/15/97	675	34,272	343
ADMIN ASST. II	Sionie Williams	05/09/22		44,490	445
ADMIN. ASST. I-UTILITIES	Brenda Donohoe	03/20/23		38,337	
	Nicholas Fitopoulos	03/20/23		38,337	
UTILITY MAINTENANCE PERSON	Calvin White	02/14/22		55,723	
	George Marquez	01/03/23		55,723	
	Jose Lobo	01/19/21		55,723	
	Daniel Rogerson	01/17/23		55,723	
UTILITIES MOTOR EQUIP. REPAIRMAN A	John Gill	02/08/16	480	70,699	
CLOSED CIRCUIT TELEVISION OPERATOR	Jonathan Hanson	09/17/15	480	66,643	
FINANCIAL ANALYST	Evan Lacasse (20% water/20%sewer/ 20%refuse/20%sw/20% Finance)	10/28/21		16,799	
UTILITY MAINTENANCE PERSON	VACANT			52,520	
	VACANT			52,520	
	VACANT			55,723	
WORKING FOREMAN	VACANT			62,816	
Business Manager (50% water/50% sewer)	PROPOSED			53,548	
PUBLIC SAFETY COMMUNICATIONS TECHNOLOGY SPECIALIST	PROPOSED*			1,273	
<b>Total</b>			<b>6,535</b>	<b>1,367,919</b>	<b>788</b>



**Personal Services Summary**

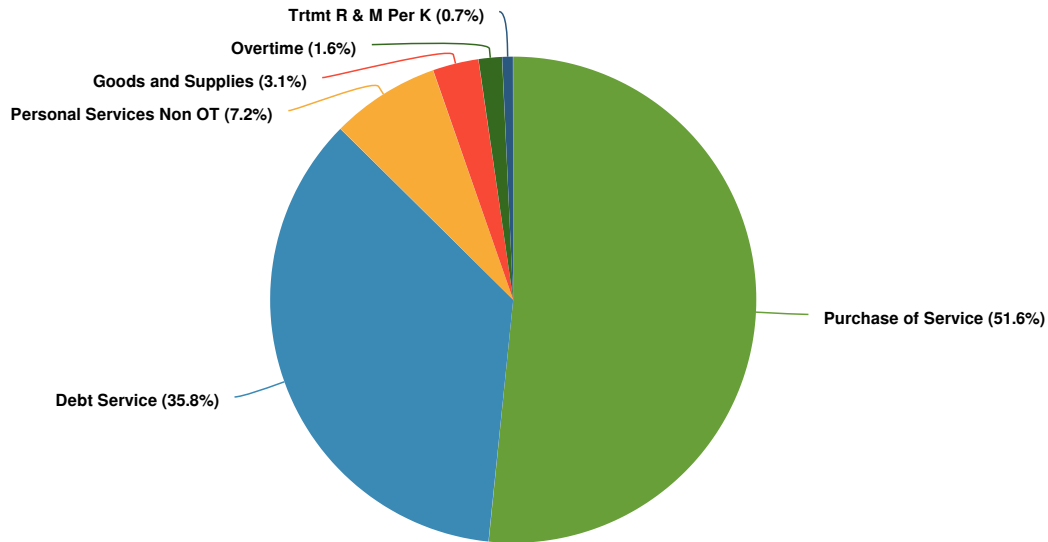
FULL TIME	1,257,446
WORKERS COMP	110,473
LONGEVITY	6,535
CDL STIPEND	30,056
SHIFT DIFF	50,000
HAZARDOUS DUTY	22,984
HOLIDAY PAY	212
ON CALL	20,680
CLOTHING ALLOW	37,400
OUT OF GRADE	16,000
CLERK INC.	8,750
EDUCATIONAL INCENTIVE	788
<b>TOTAL PERSONAL SERVICES</b>	<b>1,561,324</b>

**\*(35%Police/35%Fire/10%EMA/10%Sewer/10%Water)**



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

### SEWER

REVENUE SOURCES	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
USER CHARGES	\$16,679,682	\$20,150,000	\$20,150,000	0.0%
RETAINED EARNINGS	\$1,870,436	\$163,473	\$2,092,163	92.2%
<b>TOTAL</b>	<b>\$18,550,118</b>	<b>\$20,313,473</b>	<b>\$22,242,163</b>	<b>8.7%</b>
SEWER	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
OVERTIME	\$346,269	\$306,017	\$320,500	4.5%
PERSONAL SERVICES NON-OVERTIME	\$1,417,401	\$1,464,541	\$1,561,324	6.2%
PURCHASE OF SERVICES	\$9,732,733	\$8,408,317	\$10,649,816	21.0%
GOODS AND SUPPLIES	\$222,077	\$476,612	\$632,282	24.6%
DEBT SERVICE	\$7,134,495	\$7,142,961	\$7,383,751	3.3%
EXPENSE REIMBURSEMENT	\$1,349,223	\$0	\$0	0.0%
OTHER CONTRACTED SERVICES	\$0	\$150,000	\$150,000	0.0%
<b>DIRECT COSTS</b>	<b>\$20,202,198</b>	<b>\$17,948,448</b>	<b>\$20,697,673</b>	<b>13.3%</b>
INDIRECT COSTS	\$1,349,223	\$1,349,223	\$1,500,000	10.1%
<b>TOTAL</b>	<b>\$21,551,421</b>	<b>\$19,297,671</b>	<b>\$22,197,673</b>	<b>13.1%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Sewer</b>				
<b>Overtime</b>				
OVERTIME	\$346,269.28	\$306,017.00	\$320,500.00	4.7%
<b>Total Overtime:</b>	<b>\$346,269.28</b>	<b>\$306,017.00</b>	<b>\$320,500.00</b>	<b>4.7%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$1,198,805.33	\$1,156,025.00	\$1,188,630.00	2.8%
CLERICAL INCENTIVE	\$2,500.00	\$8,750.00	\$8,750.00	0%
ADMIN INCENTIVE	\$0.00	\$1,000.00	\$0.00	-100%
LONGEVITY	\$7,816.25	\$7,360.00	\$6,535.00	-11.2%
SHIFT DIFFERENTIAL	\$23,384.96	\$50,000.00	\$50,000.00	0%
HOLIDAY	\$0.00	\$313.00	\$212.00	-32.3%
EDUCATIONAL INCENTIVE	\$36.37	\$3,500.00	\$788.00	-77.5%
ON CALL	\$23,444.52	\$20,680.00	\$20,680.00	0%
OUT OF GRADE	\$1,698.58	\$16,000.00	\$16,000.00	0%
HAZARDOUS DUTY	\$0.00	\$22,984.00	\$22,984.00	0%
WORKERS COMPENSATION	\$123,781.88	\$110,473.00	\$110,473.00	0%
UNIFORM CLOTHING ALLOWANCE	\$35,933.34	\$37,400.00	\$37,400.00	0%
CDL STIPEND	\$0.00	\$30,056.00	\$30,056.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,417,401.23</b>	<b>\$1,464,541.00</b>	<b>\$1,492,508.00</b>	<b>1.9%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$1,600,065.57	\$2,086,036.00	\$2,398,988.00	15%
ENERGY (GAS,OIL,DIESEL)	\$18,875.52	\$24,896.00	\$339,146.00	1,262.3%
SEWER & WATER CHARGES	\$0.00	\$700.00	\$700.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$503.50	\$18,809.00	\$37,395.00	98.8%
VEHICLE REPAIR/MAINTENANCE	\$9,970.35	\$62,439.00	\$91,265.00	46.2%
DEPART EQUIP REPAIR/MAINTENANC	\$3,689.38	\$16,398.00	\$24,644.00	50.3%
DATA PROCESS EQUIP REP/MAINT	\$47.24	\$30,000.00	\$39,600.00	32%
DEPARTMENTAL EQUIP RENT/LEASE	\$751.00	\$5,620.00	\$8,993.00	60%
SECURITY/FIRE CONTROL	\$0.00	\$400.00	\$480.00	20%
PROPERTY RELATED SERVICES	\$29,845.69	\$100,963.00	\$148,318.00	46.9%
TREATMENT PLANT REP/MAINT	\$203,333.32	\$300,000.00	\$699,866.00	133.3%
CONTRACTOR EMERG. REPAIRS	\$0.00	\$25,000.00	\$32,500.00	30%
INCINERATOR TRANSPORT DISPOSAL	\$2,000,000.19	\$2,000,000.00	\$2,200,000.00	10%
MEDICAL	\$515.00	\$1,500.00	\$1,800.00	20%
ENGINEERING	\$80,399.61	\$0.00	\$75,000.00	N/A
CONSULTANTS	\$35,910.25	\$0.00	\$150,000.00	N/A
PUBLIC SAFETY	\$32,492.44	\$35,000.00	\$52,228.00	49.2%
OTHER CONTRACT SERVICES	\$5,245,872.28	\$3,542,215.00	\$4,255,490.00	20.1%
WASTEWATER/FILTRATION SURCHARG	\$465,802.00	\$0.00	\$0.00	0%
POSTAGE	\$3,207.35	\$5,000.00	\$6,750.00	35%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
TELEPHONE	\$40.00	\$2,000.00	\$2,600.00	30%
ADVERTISING	\$493.67	\$3,200.00	\$5,846.00	82.7%
COMMUNICATION SERVICES	\$854.53	\$15,250.00	\$18,250.00	19.7%
MICROFILMING	\$0.00	\$400.00	\$480.00	20%
PRINTING	\$63.67	\$3,236.00	\$5,222.00	61.4%
CONSENT SEP/PLAN	\$0.00	\$129,255.00	\$29,255.00	-77.4%
PROPERTY DAMAGE CLAIMS	\$0.00	\$0.00	\$25,000.00	N/A
<b>Total Purchase of Service:</b>	<b>\$9,732,732.56</b>	<b>\$8,408,317.00</b>	<b>\$10,649,816.00</b>	<b>26.7%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$103.19	\$700.00	\$910.00	30%
REFERENCE MATERIALS	\$0.00	\$690.00	\$690.00	0%
OFFICE SUNDRIES/SUPPLIES	\$5,215.42	\$4,933.00	\$6,780.00	37.4%
DATA PROCESS SOFTWARE & SUPP	\$1,055.71	\$2,000.00	\$3,010.00	50.5%
ELECTRICAL SUPPLIES	\$47.92	\$1,000.00	\$1,800.00	80%
TOOLS & HARDWARE SUPPLY	\$27,500.15	\$33,000.00	\$56,485.00	71.2%
JANITORIAL SUPPLIES	\$14,047.03	\$15,000.00	\$26,175.00	74.5%
GASOLINE	\$44,716.86	\$42,000.00	\$54,600.00	30%
TIRES	\$0.00	\$5,000.00	\$7,500.00	50%
PARTS/ACCESSORIES/LUBE	\$34,252.37	\$40,024.00	\$60,053.00	50%
PIPES & FITTINGS	\$31,739.29	\$75,474.00	\$109,194.00	44.7%
WATER METER PARTS & SUPPLIES	\$0.00	\$50,000.00	\$65,875.00	31.8%
CHEMICALS	\$17,141.01	\$35,716.00	\$54,216.00	51.8%
PURCHASE OF CLOTHING	\$4,452.90	\$10,182.00	\$15,836.00	55.5%
IN-STATE TRAVEL	\$37.00	\$1,250.00	\$1,300.00	4%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$610.00	\$625.00	\$700.00	12%
TUITION & TRAINING	\$2,872.50	\$2,000.00	\$2,400.00	20%
LICENSE & REGISTRATION	\$617.23	\$600.00	\$720.00	20%
REGISTRY OF DEEDS FEES	\$0.00	\$600.00	\$750.00	25%
PROPERTY DAMAGE CLAIMS	\$0.00	\$100,000.00	\$100,000.00	0%
DEPARTMENT EQUIPMENT	\$34,243.29	\$43,318.00	\$47,088.00	8.7%
COMMUNICATION EQUIPMENT	\$3,424.97	\$12,500.00	\$16,200.00	29.6%
<b>Total Goods and Supplies:</b>	<b>\$222,076.84</b>	<b>\$476,612.00</b>	<b>\$632,282.00</b>	<b>32.7%</b>
<b>Expense Reimbursement</b>				
SEWER EXPENSE REIMBURSEMENT	\$1,349,223.00	\$0.00	\$0.00	0%
<b>Total Expense Reimbursement:</b>	<b>\$1,349,223.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Debt Service</b>				
PRINCIPAL ON LONG-TERM DEBT	\$6,151,633.00	\$6,191,802.91	\$6,574,248.59	6.2%
INTEREST ON LONG-TERM DEBT	\$916,163.26	\$812,830.81	\$719,906.86	-11.4%
INTEREST SHORT TERM NOTES	\$0.00	\$10,000.00	\$10,000.00	0%
ISSUANCE COSTS	\$66,699.22	\$128,327.28	\$79,595.42	-38%
<b>Total Debt Service:</b>	<b>\$7,134,495.48</b>	<b>\$7,142,961.00</b>	<b>\$7,383,750.87</b>	<b>3.4%</b>
<b>Trtmt R &amp; M Per K</b>				
TRTMT PLT REP/MAINT PER K	\$0.00	\$150,000.00	\$150,000.00	0%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Total Trtmt R & M Per K:	\$0.00	\$150,000.00	\$150,000.00	0%
Total Sewer:	\$20,202,198.39	\$17,948,448.00	\$20,628,856.87	14.9%
Total Public Works:	\$20,202,198.39	\$17,948,448.00	\$20,628,856.87	14.9%
Total Expenditures:	\$20,202,198.39	\$17,948,448.00	\$20,628,856.87	14.9%



# DEPARTMENT OF PUBLIC WORKS WATER



**Patrick Hill**  
Commissioner

## Mission

The mission of the Water Division is to deliver high quality, safe drinking water throughout the City. This mission is to not only maintain all water lines and perform 24-hour emergency service to the residents of Brockton and homes connected to our system, but to regularly update and replace old, undersized, and inefficient mains to improve service, quality, and safety. Regular duties include installing new and reconnected water services, marking out water services for all utility companies and contractors, and inspecting for proper installation of back flow devices where required. Other duties include the registration and permitting of all wells and follow-up inspections to ensure that there are not any cross connections to the water system; install and inspect hydrants; perform flow tests; and maintain regular flushing and leak detection programs. Regular maintenance, testing, installation, and replacement of meters and remote reading devices is conducted regularly throughout the City. Annually, a hydrant flushing program assists in the prevention of corroded water lines. The Water Division working in conjunction with Veolia Water, LLC maintains and monitors existing water sources including the City's main source of water, the Silver Lake Reservoir, and its secondary source of water, the Brockton Reservoir. The Water Division also works with Aquaria, LLC, owner of the desalination plant located in Dighton, ensuring the quality, pressure, and amount of the City's third source of water.

## Overview

The Water Division maintains and repairs over 320 miles of water mains; approximately 23,300 active water service accounts; over 3,000 hydrants; and 5,500 valves in the City of Brockton, Towns of Avon, Hanson, Halifax, Pembroke and Whitman. The Water Division also maintains the two twenty-four-inch (24") transmission mains, and one thirty (30") water main, including maintenance on the mains and brush cutting of the easements.

There are two pumping stations located in Brockton that maintain the height of the water storage tanks: The Oak Street Pumping Station and the East Ashland Street Pumping Station. There are four water storage tanks in the City: the Twin Tanks, located on South Street in Avon; the Irving Avenue Tank, located on Irving Avenue; and the Cary Hill Tank, located on North Cary Street. The pressure of the pumping stations, levels of the storage tanks, and water pressure are monitored on the City's S.C.A.D.A (security control and data acquisition) portal.

The Water Budget consists of 40 employees, operates on a 24-hour basis, and is covered by 4 shifts; the day shift operates from 7:00AM to 4:00PM; the evening shift operates from 4:00PM to 12:00 AM; the overnight shift operates from 12:00 AM to 7:00 AM; and the swing shift which covers the regular days off; the 12:00AM-8:00AM; and the weekend shift. Most employees, with the exception of clerical personnel, work out of 39 Montauk Road.

The Water Division works in conjunction with the Operations Division providing personnel, vehicles, and heavy equipment during weather emergencies, as well as providing assistance with sanding and any other duties required by the Operations General Foreman, to ensure public safety.

The following are some of the services/jobs that are provided by the Water Division:

- Emergency Calls.
- Gates installed/serviced.
- Hydrants repaired/replaced.
- Service leaks repaired.
- Services new & renewed.
- Final readings.



- Verified Readings.
- Backflows (surveyed & tested).
- Accounts read for billing.
- Town and sewer only reads.
- Meters installed/removed.
- Main installation.
- Mark outs.
- Trenches repaired.
- Investigation of customer complaints for billing, pressure and leaks.
- Maintenance of public water supply services, reservoirs and grounds.
- Maintenance and repair of motor vehicles and equipment.
- Processing/reading of water and sewer utility invoices.
- Review and issues of water permits.
- Leak detection.

The Water Division has a contract with Veolia Water, LLC for the overall management, operation, and maintenance of the Water Filtration Plant (Silver Lake), the pumping and diversion stations, as well as the Brockton Reservoir Treatment Plant. The City of Brockton also has a twenty-year contract with Inima/Bluestone Energy Services, Inc. (Aquaria Water LLC), to operate and supply desalinated water to the City of Brockton. The City began receiving water from Aquaria beginning in December 2008. The City is presently reviewing the purchase of the Aquaria Water Treatment Plant.

## Fee Schedule

The City of Brockton bills each account quarterly. The water rate is based on the size of the meter and the amount of water consumed for the quarter. The rates are defined the tables below:

### WATER BLOCK RATES

USAGE in Cubic Feet	Water rate per 100 cubic feet
0 to 1,250	\$4.08
1,251 to 2,500	\$6.20
2,501 to 5,000	\$7.60
5,001 to 10,000	\$8.60
10,001 to 25,000	\$8.40
25,001 to 875,000	\$9.00
Greater than 875,000	\$9.00

### MINIMUM WATER USAGE BILLED PER METER SIZE

Meter Size	Water Allowance (Cu Ft)
5/8" & 1/4"	750
1"	1,875
1 1/4" & 1 1/2"	3,750
2"	6,000
4"	12,000
6"	37,500
8"	86,250
10"	142,500
12"	217,500

## Services

- Install new and reconnected water services, marking water services for utility companies, and inspection for proper installation of back flow devices.
- Register, permit, and inspect all wells to ensure there are no cross connections with water.
- Install and inspect hydrants, perform flow tests, and maintain regular flushing and leak detection programs.
- Maintain, test, install, and replace meters and remote reading devices.
- Perform the annual hydrant flushing program to prevent corrosion of water lines.
- Maintain and monitor existing water source including the City's main source of water (Silver Lake) and secondary source of water (Brockton Reservoir).
- Work with Aquaria LLC, owner of the desalination plant located in Dighton, ensuring quality pressure from a third source of water.
- Maintain 320 miles, or 23,000 active water service accounts; 3,000 hydrants; 5,500 valves in Brockton, Avon, Hanson, Halifax, Pembroke, East Bridgewater and Whitman.
- Service two pumping stations and maintain the height of the water storage tanks, the Oak Street pumping station, and the East Ashland Street pumping station.
- Maintain four storage tanks located on South Street on Avon, Irving Avenue, and Cary Hill tank.
- Maintain the pressure of the pumping stations and the levels of the storage tanks that are monitored on Montauk Road.

## FY23 Accomplishments

- Installed three out of four new VFD pumps at the Silver Lake Facility
- Began Construction of new roofs at all 4 buildings at the Silver Lake Facility
- Began construction of 2.5 miles of new 16" D.I. water main on North Main st from Battles St to the Avon Line
- Awarded RFP for installation of new water mains in the City's downtown corridor on Warren Ave, Green St, Fredrick Douglas Ave, L street, and West Elm St.
- Completed RFP to replace the GAC (Granular Activated Carbon) at the Silver Lake Facility.
- Completed Phase 2 of the transmission water main valve replacement.
- Maintained the water infrastructure to ensure a tight system.
- Replaced multiple 2" water mains with 6 and 8" Ductile Iron.
- Established BMP's for Silver Lake water quality testing.
- Renewed registrations for City's water distribution system.
- Completed RMP (Resource Management Plan) with MassDEP .

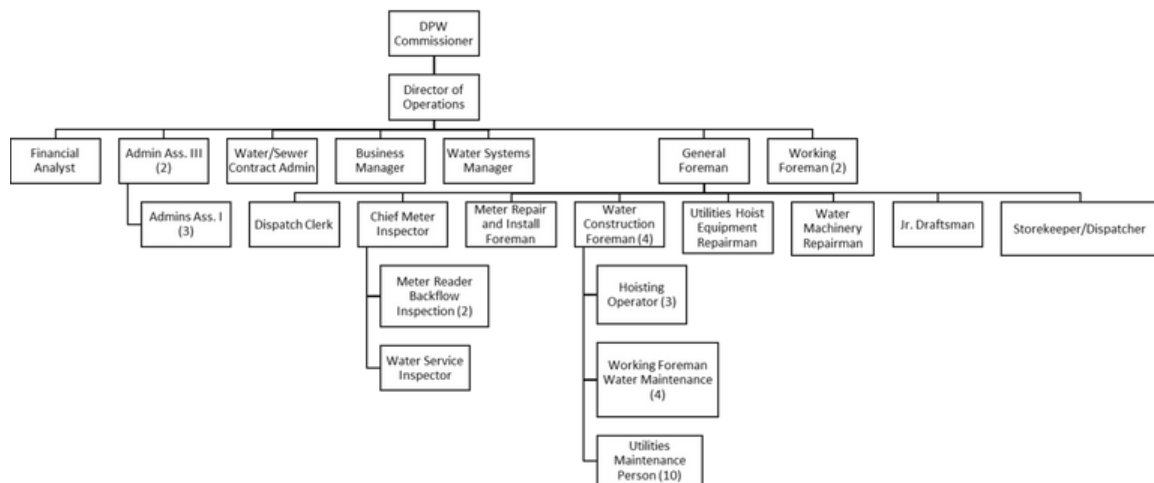
## OBJECTIVES

Objective	Status	City Goal
1. Water Infrastructure: continue to upgrade including the Water Treatment Plan & Stations.	Ongoing FY24	2
2. Improve safety for all workers.	Ongoing FY24	2
3. Small Main Program: replace undersized mains with new ductile mains, including small streets that currently have no fire protection.	Ongoing FY24	3
4. Large Main Program: replace aged mains with new ductile mains.	Ongoing FY24	2
5. Water Meters and Meter Reading System: continue upkeep on system, meters and reading devices. Initiate a large meter program for testing once a year.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
4	Large water main replacement (size)	N/A	N/A	15, 24" mains
5	2" water main replacement (feet)	N/A	1,900	2,502

## ORGANIZATIONAL CHART



## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
GENERAL FOREMAN	Bernard Hunnewell, IV	07/01/86	1,350	75,171	
CHIEF METER INSPECTOR	Enrico Tartaglia	01/11/99	1,250	68,894	2,067
METER REPAIR AND INSTALLATION FOREMAN	Gregg Martello	05/24/04	950	66,477	
WATER CONSTRUCTION FOREMAN	Christopher Proctor- Cohen	05/24/04	950	68,640	
	Kevin Dimestico	01/12/98	1,350	68,640	
	Archibald Johnston, Sr.	03/30/01	1,250	68,640	
	Nicholas Tempesta	11/14/05	950	68,640	
METER READER/BACKFLOW INSPECTOR	Patrick Thoreson	12/09/08	750	66,644	1,999
	Jeffrey McDermott	11/15/04	950	66,644	1,999
WATER SERVICE INSPECTORS	Herb Peloquin	05/03/08	950	59,108	
ADMIN ASST. III	Dery Veiga (50% Water/50% Sewer)	03/06/17	240	33,097	
	Sharon A. Spaulding (50 water/50% sewer)	09/15/97	675	34,272	343
ADMIN ASST. II	Korey Paul	10/17/22		44,490	445
FINANCIAL ANALYST	Evan Lacasse (20% water/20%sewer/ 20%refuse/20%sw/20% Finance)	10/28/21		16,799	
WATER MACHINERY REPAIRMAN	Edward Schmidt	05/06/02	1,250	68,640	
UTILITIES HOIST EQUIPMENT OPERATOR	Lawrence Covino	08/05/96	1,350	66,477	
	James Kane	07/17/00	1,250	66,477	
	Philip Nadeau	12/12/16	480	66,477	
UTILITIES MOTOR EQUIPMENT REPAIRMAN	Terry Penticost	05/10/21		66,643	
WORKING FOREMAN- WATER SYSTEM MAINT.	Jason Zine	01/26/15	480	60,133	
	Sean Cashin	11/06/06	950	61,942	
	Carlos Varela Jr	02/02/15	480	60,133	
	Charles Cuocolo Jr.	12/05/16	480	60,133	
UTILITY MAINTENANCE PERSON	Walter Tourinho	11/26/07	950	59,113	
	Phillip Bellao	09/15/03	950	59,113	
	Derek Horner	02/11/19	480	57,387	
	Nicholas Seropian	12/05/17	480	55,723	
	Adam Cummings	09/09/19		57,387	
	Shayne Monsegue	02/14/22		55,723	
	Beau DeBenedictis	03/15/16	480	57,387	
	Adam Wisocky	11/12/19		55,723	
	James Salemi	07/08/19		57,387	
STOREKEEPER/DISPATCHER	William Mann	11/07/05	950	64,189	
WATER SYSTEM MANAGER	Brian Creedon	09/23/96	1,500	108,381	3,700
JR. DRAFTSMAN	Archibald Johnston Jr.	03/28/06	950	66,477	
UTILITIES HOIST EQUIPMENT OPERATOR	VACANT			60,840	
UTILITY MAINTENANCE PERSON	VACANT			52,520	



TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
ADMIN ASST. I	VACANT			38,337	383
DISPATCHER CLERK	VACANT			51,563	
PUBLIC SAFETY COMMUNICATIONS TECHNOLOGY SPECIALIST	PROPOSED			1,273	
BUSINESS MANAGER (50% water/50% sewer)	PROPOSED			53,459	
		<b>Total</b>	<b>25,075</b>	<b>2,395,193</b>	<b>10,936</b>

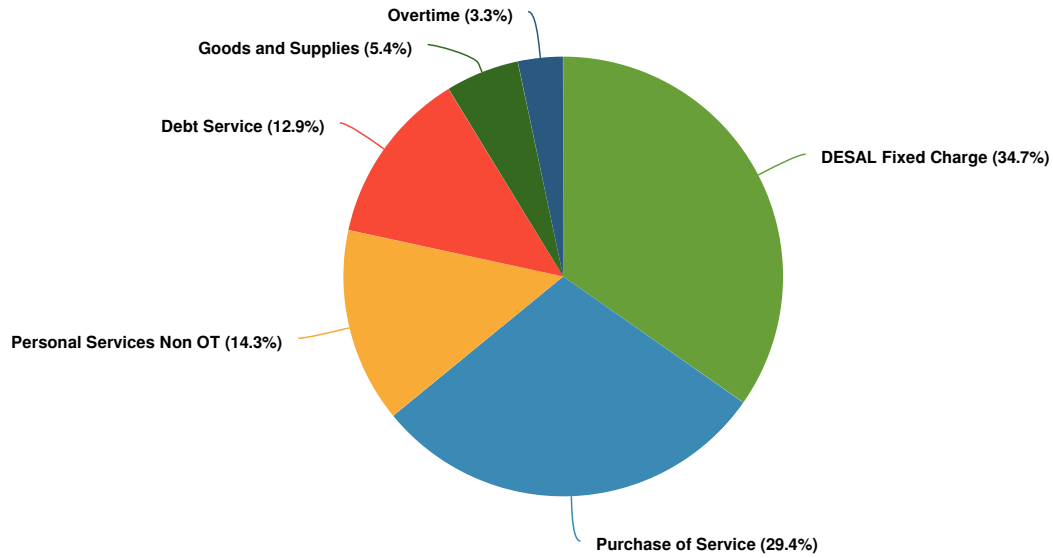
**Personal Services Summary**

FULL TIME	2,287,927
WORKERS COMP	107,266
LONGEVITY	25,075
SHIFT DIFF	75,000
ON CALL	35,000
OUT OF GRADE	18,000
SEPARATION COSTS	35,000
STIPEND	3,300
CLOTHING ALLOW	70,800
ED. INCENTIVE	10,936
CLERICAL INCENT	6,250
HOLIDAY PAY	1,000
HAZARDOUS DUTY	33,826
CDL-STIPEND	51,272
<b>Total</b>	<b>2,760,652</b>



# FINANICAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

### WATER

REVENUE	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
USER CHARGES	\$15,958,174	\$18,500,000	\$18,500,000	0.0%
RETAINED EARNINGS	\$3,010,449	\$3,059,008	\$4,793,516	36.2%
<b>TOTAL</b>	<b>\$18,968,623</b>	<b>\$21,559,008</b>	<b>\$23,293,516</b>	<b>7.4%</b>
WATER	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
OVERTIME	\$662,960	\$627,825	\$640,825	2.0%
PERSONAL SERVICES NON-OVERTIME	\$2,499,098	\$2,782,694	\$2,760,652	-0.8%
PURCHASE OF SERVICES	\$5,036,951	\$3,661,603	\$5,665,198	35.4%
GOODS AND SUPPLIES	\$436,011	\$690,799	\$1,042,227	33.7%
DEBT SERVICE	\$2,235,522	\$2,672,591	\$2,483,814	-7.6%
EXPENSE REIMBURSEMENT	\$1,812,442	\$0	\$0	0.0%
OTHER CONTRACTED SERVICES	\$7,666,972	\$8,700,800	\$8,700,800	0.0%
<b>DIRECT COSTS</b>	<b>\$20,349,956</b>	<b>\$19,136,312</b>	<b>\$21,293,516</b>	<b>10.1%</b>
INDIRECT COSTS	\$1,812,442	\$1,812,441	\$2,000,000	9.4%
<b>TOTAL</b>	<b>\$22,162,398</b>	<b>\$20,948,753</b>	<b>\$23,293,516</b>	<b>10.1%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Works</b>				
<b>Water</b>				
<b>Overtime</b>				
OVERTIME	\$662,960.20	\$627,825.00	\$640,825.00	2.1%
<b>Total Overtime:</b>	<b>\$662,960.20</b>	<b>\$627,825.00</b>	<b>\$640,825.00</b>	<b>2.1%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$2,157,474.59	\$2,251,430.00	\$2,287,927.00	1.6%
STIPEND	\$2,617.02	\$2,700.00	\$3,300.00	22.2%
CLERICAL INCENTIVE	\$5,000.00	\$7,500.00	\$6,250.00	-16.7%
ADMIN INCENTIVE	\$0.00	\$1,000.00	\$0.00	-100%
LONGEVITY	\$25,242.76	\$25,800.00	\$25,075.00	-2.8%
SHIFT DIFFERENTIAL	\$36,004.05	\$75,000.00	\$75,000.00	0%
HOLIDAY	\$0.00	\$711.00	\$1,000.00	40.6%
EDUCATIONAL INCENTIVE	\$9,695.45	\$13,589.00	\$10,936.00	-19.5%
ON CALL	\$47,980.77	\$47,000.00	\$35,000.00	-25.5%
OUT OF GRADE	\$6,209.01	\$18,000.00	\$18,000.00	0%
HAZARDOUS DUTY	\$0.00	\$33,826.00	\$33,826.00	0%
SEPARATION COSTS	\$15,727.44	\$76,800.00	\$35,000.00	-54.4%
WORKERS COMPENSATION	\$131,147.00	\$107,266.00	\$107,266.00	0%
UNIFORM CLOTHING ALLOWANCE	\$61,999.98	\$70,800.00	\$70,800.00	0%
CDL STIPEND	\$0.00	\$51,272.00	\$51,272.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$2,499,098.07</b>	<b>\$2,782,694.00</b>	<b>\$2,760,652.00</b>	<b>-0.8%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$620,576.61	\$881,109.00	\$1,051,618.00	19.4%
ENERGY (GAS,OIL,DIESEL)	\$27,203.74	\$50,862.00	\$70,787.00	39.2%
REAL ESTATE TAX CHARGES	\$88,544.06	\$88,052.00	\$89,252.00	1.4%
STREET REPAIRS	\$409,854.64	\$206,846.00	\$548,557.00	165.2%
BUILDING/GROUNDS REPAIR/MAINT	\$503.50	\$29,641.00	\$38,891.00	31.2%
VEHICLE REPAIR/MAINTENANCE	\$27,747.48	\$48,350.00	\$77,482.00	60.3%
DEPART EQUIP REPAIR/MAINT	\$4,439.66	\$8,188.00	\$15,433.00	88.5%
DATA PROCESS EQUIP REP/MAINT	\$47.23	\$25,822.00	\$30,822.00	19.4%
DEPARTMENTAL EQUIP RENT/LEASE	\$1,435.00	\$4,568.00	\$7,900.00	72.9%
SECURITY/FIRE CONTROL	\$0.00	\$1,250.00	\$1,350.00	8%
PROPERTY RELATED SERVICES	\$105,630.56	\$0.00	\$80,000.00	N/A
TREATMENT PLANT REP/MAINT	\$344,175.73	\$120,000.00	\$189,540.00	58%
EPA/DEP MANDATE	\$15,190.14	\$167,596.00	\$167,596.00	0%
MEDICAL	\$600.00	\$2,000.00	\$3,000.00	50%
ENGINEERING	\$190,313.86	\$234,432.00	\$150,000.00	-36%
DATA PROCESSING	\$64,393.60	\$144,824.00	\$144,824.00	0%
CONSULTANTS	\$15,841.19	\$0.00	\$150,000.00	N/A
PUBLIC SAFETY	\$49,185.15	\$125,155.00	\$172,309.00	37.7%
OTHER CONTRACT SERVICES	\$3,045,316.40	\$1,426,292.00	\$2,548,955.00	78.7%
WATER / FILTRATION SURCHARGES	\$12,150.00	\$13,400.00	\$18,650.00	39.2%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
POSTAGE	\$1,924.72	\$6,500.00	\$8,750.00	34.6%
TELEPHONE	\$3,723.35	\$10,090.00	\$13,547.00	34.3%
ADVERTISING	\$5,299.73	\$8,256.00	\$13,470.00	63.2%
COMMUNICATION SERVICES	\$1,715.77	\$20,247.00	\$22,247.00	9.9%
MICROFILMING	\$0.00	\$400.00	\$400.00	0%
LAUNDRY AND CLEANING	\$769.00	\$3,088.00	\$3,988.00	29.1%
PRINTING	\$369.50	\$9,635.00	\$15,830.00	64.3%
PROPERTY DAMAGE CLAIMS	\$0.00	\$25,000.00	\$30,000.00	20%
<b>Total Purchase of Service:</b>	<b>\$5,036,950.62</b>	<b>\$3,661,603.00</b>	<b>\$5,665,198.00</b>	<b>54.7%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$462.70	\$1,100.00	\$1,400.00	27.3%
REFERENCE MATERIALS	\$0.00	\$736.00	\$736.00	0%
OFFICE SUNDRIES/SUPPLIES	\$5,631.69	\$3,748.00	\$5,500.00	46.7%
DATA PROCESS SOFTWARE & SUPP	\$1,222.73	\$1,975.00	\$2,644.00	33.9%
TOOLS & HARDWARE SUPPLY	\$29,390.09	\$36,792.00	\$47,842.00	30%
JANITORIAL SUPPLIES	\$9,157.85	\$9,945.00	\$13,620.00	37%
GASOLINE	\$54,116.15	\$82,000.00	\$106,600.00	30%
PARTS/ACCESSORIES/LUBE	\$64,525.40	\$75,693.00	\$104,645.00	38.2%
FOOD PURCHASE	\$280.51	\$500.00	\$554.00	10.8%
HYDRANTS	\$10,450.15	\$67,606.00	\$147,487.00	118.2%
PIPES & FITTINGS	\$166,698.73	\$195,085.00	\$304,470.00	56.1%
WATER METER PARTS & SUPPLIES	\$52,421.32	\$104,950.00	\$154,605.00	47.3%
PURCHASE OF CLOTHING	\$3,998.36	\$5,400.00	\$8,300.00	53.7%
IN-STATE TRAVEL	\$67.00	\$14,364.00	\$14,464.00	0.7%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$2,630.09	\$4,000.00	\$4,000.00	0%
TUITION & TRAINING	\$498.50	\$2,600.00	\$3,600.00	38.5%
LICENSE & REGISTRATION	\$436.58	\$1,460.00	\$2,560.00	75.3%
PROPERTY DAMAGE CLAIMS	\$0.00	\$15,000.00	\$20,000.00	33.3%
DEPARTMENT EQUIPMENT	\$30,598.22	\$56,645.00	\$84,400.00	49%
COMMUNICATION EQUIPMENT	\$3,424.97	\$11,200.00	\$14,800.00	32.1%
<b>Total Goods and Supplies:</b>	<b>\$436,011.04</b>	<b>\$690,799.00</b>	<b>\$1,042,227.00</b>	<b>50.9%</b>
<b>Expense Reimbursement</b>				
WATER EXPENSE REIMBURSEMENT	\$1,812,442.00	\$0.00	\$0.00	0%
<b>Total Expense Reimbursement:</b>	<b>\$1,812,442.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Debt Service</b>				
PRINCIPAL ON LONG-TERM DEBT	\$1,840,121.25	\$1,864,934.01	\$2,023,082.91	8.5%
INTEREST ON LONG-TERM DEBT	\$364,285.75	\$349,408.01	\$352,025.82	0.7%
INTEREST SHORT TERM NOTES	\$0.00	\$400,000.00	\$60,680.49	-84.8%
ISSUANCE COSTS	\$31,115.07	\$58,248.93	\$48,025.03	-17.6%
<b>Total Debt Service:</b>	<b>\$2,235,522.07</b>	<b>\$2,672,590.95</b>	<b>\$2,483,814.25</b>	<b>-7.1%</b>
<b>DESAL Fixed Charge</b>				
DESAL FIXED CHARGE	\$7,491,200.52	\$8,200,800.00	\$6,200,800.00	-24.4%
DESAL VARIABLE CHARGE	\$175,771.33	\$500,000.00	\$500,000.00	0%





Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Total DESAL Fixed Charge:	\$7,666,971.85	\$8,700,800.00	\$6,700,800.00	-23%
Total Water:	\$20,349,955.85	\$19,136,311.95	\$19,293,516.25	0.8%
Total Public Works:	\$20,349,955.85	\$19,136,311.95	\$19,293,516.25	0.8%
Total Expenditures:	\$20,349,955.85	\$19,136,311.95	\$19,293,516.25	0.8%



# ELECTIONS COMMISSION



**Cynthia Scrivani**  
Executive Director

## Mission

The mission of the Elections Commission is to manage and conduct all municipal, state, and federal elections within the City of Brockton and maintain all election records. The Commission is responsible for voter registration and reporting state and federal election results to the Secretary of State.

## Services

- Set up staffing for early voting sites and central tabulation.
- Handle the registration of voters and annual census of Brockton residents.
- Prepare election calendar and submit appropriation election orders.
- Organize instructional sessions for wardens, clerks, and inspectors prior to each preliminary or special election.
- Organize and direct recounts or elections.
- Prepare voter registration calendars for special voter registration sessions in conjunction with community requests; schedule locations and assign an Assistant Commissioner to each session.
- Maintain and regularly update voting lists of approximately 55,000 registered voters; print new lists prior to each election for distribution to state, federal, and local candidates.
- Design, print, and mail census forms annually, process returns for computer entry, adhere to deadlines in law in starting, completion, and returns to School Department and Jury Commissioner; mass inactivate all registered voters who have not returned census as required under Massachusetts General Law (MGL).
- Operate public service counter with cash stations.
- Provide for the licensure of all dogs in the City and coordinate with Animal Control to optimize services including annual mailing to all dog license holders.
- Complete residency forms for veterans to receive benefits and residents' forms for students to allow access to local education/trade programs.

## FY23 Accomplishments

- Successfully managed two elections.
- Coordinated U.S. Census.
- Successfully worked with Animal Control on dog licenses.

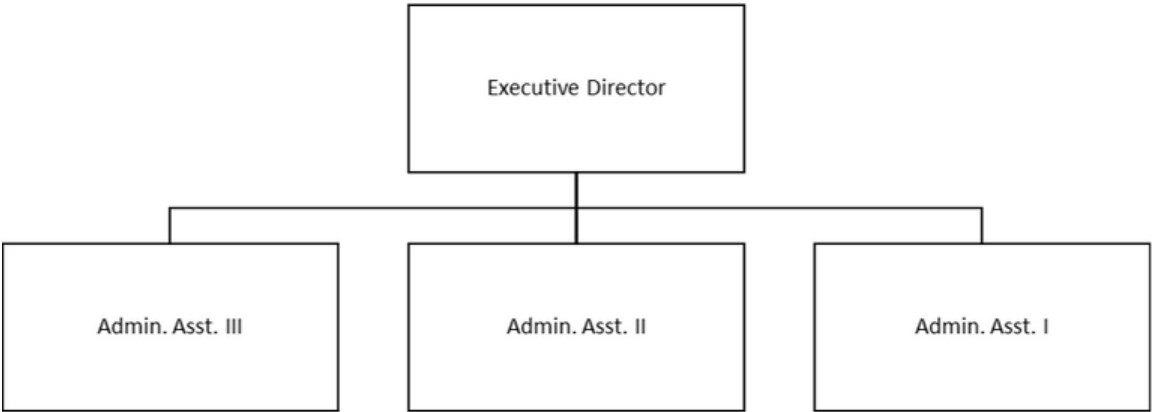
## OBJECTIVES

Objective	Status	City Goal
1. Prepare voter registration for special voter registration in conjunction with community requests.	Ongoing FY24	1,2
2. Design, print, and mail census forms annually to adhere to Massachusetts General Law.	Ongoing FY24	1,2
3. Provide for the licensure of all dogs in the City and coordinate with Animal Control to optimize services for Brockton residents.	Ongoing FY24	1,2
4. Provide election services that adhere to Mass General Laws.	Ongoing FY24	1,2
5. Continue to educate registered voters and improve customer service.	Ongoing FY24	1,2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Registered voters.	57,482	58,750	62,000
2	Census forms mailed annually.	36,000	39,000	40,000
3	Dog licenses.	2,173	3,390	4,000

**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary
Executive Director	Cynthia Scrivani	08/27/01	1,250	86,945
Admin Asst. III	Laurita Lemieux	10/26/84	1,350	68,544
Admin Asst. I	Kathleen Farrar	02/16/22		42,192
Admin Asst. II	Nara Lugo	10/10/17	480	53,527
		<b>Total</b>	<b>3,080</b>	<b>251,208</b>

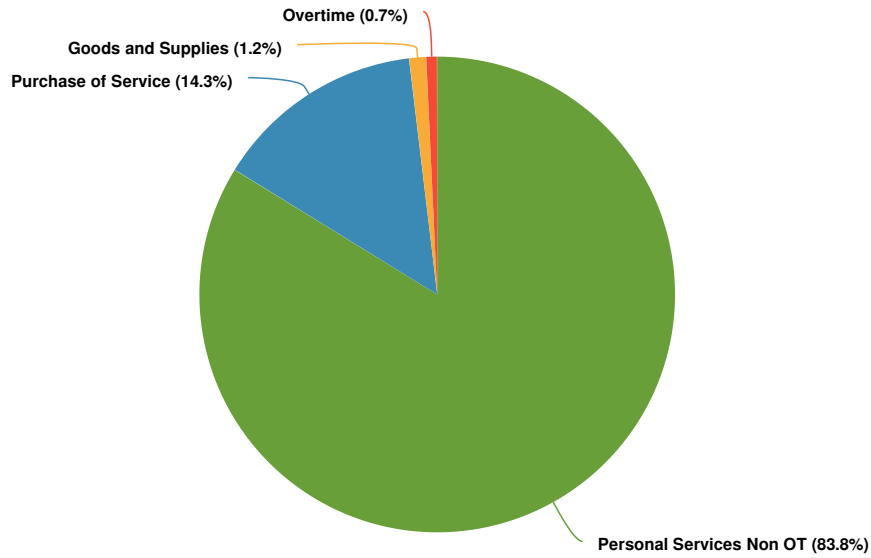
<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	251,208
PART TIME	20,000
ELECTED/APPOINTED	3,000
ADMIN INCENTIVE	2,000
POLLS	250,000
SEPARATION COSTS	30,000
LONGEVITY	3,080
CLERICAL INCENTIVE	7,500
<b>Total</b>	<b>566,788</b>

Stipend Only		
Election Commissioner	Frederick Mcdermott	750
Election Commissioner	Lawrence Jezewski	750
Election Commissioner	Jane Parker	750
Election Commissioner	Tanya Tillman	750
<b>Total</b>		<b>3,000</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$5,030.88	\$5,000.00	\$5,000.00	0%
Personal Services Non OT	\$343,613.55	\$469,788.00	\$566,788.00	20.6%
Purchase of Service	\$67,642.54	\$96,900.00	\$96,900.00	0%
Goods and Supplies	\$3,219.81	\$6,800.00	\$7,781.00	14.4%
<b>Total General Fund:</b>	<b>\$419,506.78</b>	<b>\$578,488.00</b>	<b>\$676,469.00</b>	<b>16.9%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Election Commission</b>				
<b>Overtime</b>				
OVERTIME	\$5,030.88	\$5,000.00	\$5,000.00	0%
<b>Total Overtime:</b>	<b>\$5,030.88</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$242,301.14	\$251,208.00	\$251,208.00	0%
PART-TIME SALARIES	\$0.00	\$0.00	\$20,000.00	N/A
TEMPORARY/SEASONAL	\$0.00	\$3,000.00	\$0.00	-100%
ELECTED/APPOINTED	\$2,876.33	\$3,000.00	\$3,000.00	0%
POLLS	\$83,929.11	\$200,000.00	\$250,000.00	25%
CLERICAL INCENTIVE	\$7,500.00	\$7,500.00	\$7,500.00	0%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$2,600.00	\$3,080.00	\$3,080.00	0%
SEPARATION COSTS	\$2,406.97	\$0.00	\$30,000.00	N/A
<b>Total Personal Services Non OT:</b>	<b>\$343,613.55</b>	<b>\$469,788.00</b>	<b>\$566,788.00</b>	<b>20.6%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$0.00	\$1,500.00	\$1,500.00	0%
BUILDING RENT/LEASE	\$0.00	\$1,000.00	\$1,000.00	0%
CONSULTANTS	\$3,734.79	\$4,000.00	\$4,000.00	0%
ADVERTISING	\$748.16	\$5,000.00	\$5,000.00	0%
COMMUNICATION SERVICES	\$0.00	\$400.00	\$400.00	0%
PRINTING	\$5,741.09	\$10,000.00	\$10,000.00	0%
ELECTION/CENSUS	\$57,418.50	\$75,000.00	\$75,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$67,642.54</b>	<b>\$96,900.00</b>	<b>\$96,900.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$1,057.32	\$1,500.00	\$1,500.00	0%
OFFICE SUNDRIES/SUPPLIES	\$1,518.40	\$2,000.00	\$2,400.00	20%
FOOD PURCHASE	\$81.09	\$250.00	\$331.00	32.4%
IN STATE TRAVEL	\$413.00	\$1,000.00	\$1,500.00	50%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$150.00	\$150.00	\$150.00	0%
DEPARTMENT EQUIPMENT	\$0.00	\$1,900.00	\$1,900.00	0%
<b>Total Goods and Supplies:</b>	<b>\$3,219.81</b>	<b>\$6,800.00</b>	<b>\$7,781.00</b>	<b>14.4%</b>
<b>Total Election Commission:</b>	<b>\$419,506.78</b>	<b>\$578,488.00</b>	<b>\$676,469.00</b>	<b>16.9%</b>
<b>Total General Government:</b>	<b>\$419,506.78</b>	<b>\$578,488.00</b>	<b>\$676,469.00</b>	<b>16.9%</b>
<b>Total Expenditures:</b>	<b>\$419,506.78</b>	<b>\$578,488.00</b>	<b>\$676,469.00</b>	<b>16.9%</b>



# EMERGENCY MANAGEMENT AGENCY



**Stephen Hooke**  
Director

## Mission

The mission of the Brockton Emergency Management Agency (BEMA) is to ensure that the City is prepared to withstand, respond to, and recover from all types of emergencies and disasters, including natural disasters, accidents, deliberate attacks, and technological and infrastructure failures. BEMA's staff is committed to an all hazards approach to emergency management.

## Services

- Build and sustain effective partnerships with federal, state, and local government agencies.
- Build and sustain effective partnerships with the private sector: individuals, families, non-profits, and businesses.
- Ensure the City's ability to rapidly recover from large- and small-scale disasters by assessing and mitigating threats and hazards.
- Enhance preparedness.
- Ensure an effective response to all emergencies.
- Strengthen the capacity of the City to prepare and recover from disasters.

## FY23 Accomplishments

- Engaged in Virtual Community Emergency Response Team (CERT) trainings for over 40 members on a variety of topics including: fire safety, search and rescue, first aid, traffic control, and team organization.
- Distributed preparedness materials and provided preparedness training virtually to residents throughout the year.
- Assisted in several emergencies (i.e.: missing person search, structure fires, brush fires, police incidents, power outages and hospital evacuation).
- Hosted several virtual CERT recruitment meetings.
- Assisted the Mayor's Office and coordinated the response to the COVID-19 pandemic.
- Assisted the Mayor's office and Board of Health with logistical coordination of a COVID-19 vaccine distribution for residents and city workers.
- Distributed life-saving Personal Protective Equipment (PPE) to our local first responders, City agencies, and private sector companies/agencies.



## OBJECTIVES

Objective	Status	City Goal
1. Update and maintain equipment to increase efficiency to public safety response in the city, whether a natural disaster or manmade/intentional incident.	Ongoing FY24	1,2
2. Work with our public safety partners to maintain and upgrade our vital communications infrastructure.	Ongoing FY24	1,2
3. Continue to work with the public and community-based groups/organizations/businesses on promoting emergency preparedness in the community.	Ongoing FY24	1,2
4. Assist our public safety partners (Brockton Police, Brockton Fire & Brewster Ambulance Service) with more in-depth training & awareness in response to the following incident types that are occurring more and more in our time: a. Active Shooter b. School Shooting c. Civil Unrest d. Terrorist incidents e. Hazardous Material response	Ongoing FY24	1,2
5. Continue to promote & build the City of Brockton Community Emergency Response Team (CERT) and hold monthly training sessions for vetted community members that become volunteers within the Brockton Emergency Management Agency.	Ongoing FY24	1,2

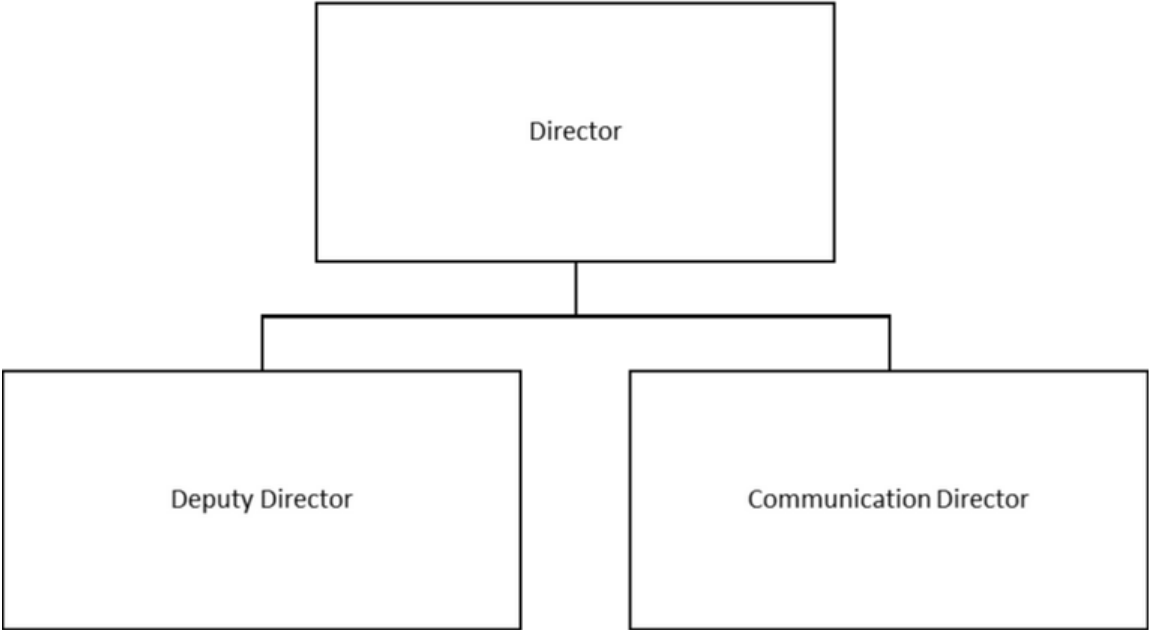
## PERFORMANCE MEASURES

Obj.	Performance Measures	FY23 Actuals	FY23 Projected	FY24 Target
1	Public safety equipment purchased	2	1	3
2	Rating of communications infrastructure (1-100 scale)*	70%	80%	85%
3	Rating community outreach and preparedness (1-100 scale)*	50%	50%	60%
4	Rating of emergency plan updates (1-100 scale)*	40%	60%	85%
5	Community Emergency Response Team activations & training	4	16	25

\*Rating scale: 1% low stability, 100% high stability



**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

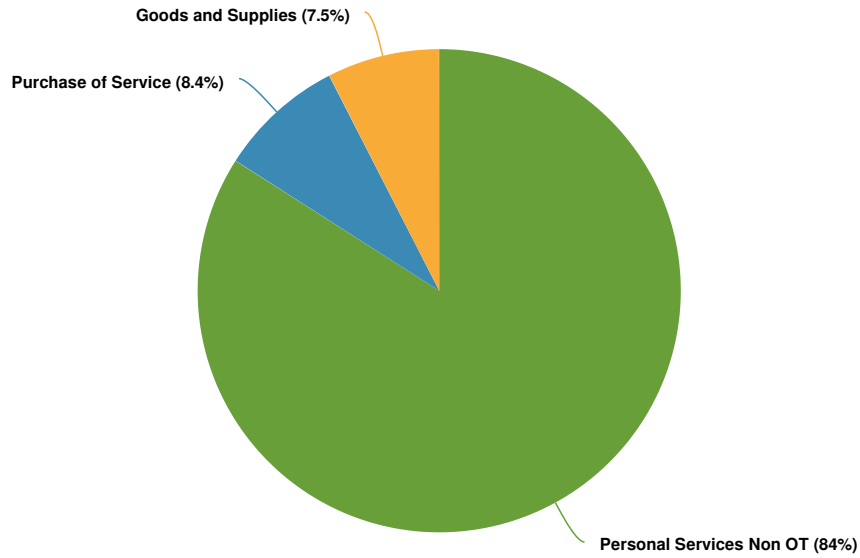
TITLE	NAME	Start Date	Salary
Director	Stephen Hooke Jr.	04/15/14	37,734
Deputy Director	Fred Fontaine	01/06/14	28,301
Communication Director	Anthony Fowler	01/11/21	28,301
Public Safety Communications Technology Specialist	PROPOSED		7,211
Total			101,547

Personal Services Summary	
PART-TIME	101,547
Total	101,547



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



# FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Personal Services Non OT	\$89,426.96	\$95,468.00	\$101,547.00	6.4%
Purchase of Service	\$6,797.34	\$10,200.00	\$10,200.00	0%
Goods and Supplies	\$6,944.65	\$9,085.00	\$9,085.00	0%
Total General Fund:	\$103,168.95	\$114,753.00	\$120,832.00	5.3%



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Emergency Management Agency</b>				
<b>Personal Services Non OT</b>				
STIPEND	\$89,426.96	\$95,468.00	\$101,547.00	6.4%
<b>Total Personal Services Non OT:</b>	<b>\$89,426.96</b>	<b>\$95,468.00</b>	<b>\$101,547.00</b>	<b>6.4%</b>
<b>Purchase of Service</b>				
VEHICLE REPAIR/MAINTENANCE	\$4,896.88	\$5,000.00	\$5,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$1,723.96	\$3,000.00	\$3,000.00	0%
TELEPHONE	\$0.00	\$1,900.00	\$1,900.00	0%
PRINTING	\$176.50	\$300.00	\$300.00	0%
<b>Total Purchase of Service:</b>	<b>\$6,797.34</b>	<b>\$10,200.00</b>	<b>\$10,200.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$623.42	\$950.00	\$950.00	0%
BUILDING SUPPLIES	\$0.00	\$90.00	\$90.00	0%
FOOD PURCHASE	\$1,168.60	\$1,400.00	\$1,400.00	0%
PURCHASE OF CLOTHING	\$1,213.64	\$1,500.00	\$1,500.00	0%
IN STATE TRAVEL	\$0.00	\$120.00	\$120.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$25.00	\$25.00	0%
DEPARTMENT EQUIPMENT	\$3,938.99	\$5,000.00	\$5,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$6,944.65</b>	<b>\$9,085.00</b>	<b>\$9,085.00</b>	<b>0%</b>
<b>Total Emergency Management Agency:</b>	<b>\$103,168.95</b>	<b>\$114,753.00</b>	<b>\$120,832.00</b>	<b>5.3%</b>
<b>Total Public Safety:</b>	<b>\$103,168.95</b>	<b>\$114,753.00</b>	<b>\$120,832.00</b>	<b>5.3%</b>
<b>Total Expenditures:</b>	<b>\$103,168.95</b>	<b>\$114,753.00</b>	<b>\$120,832.00</b>	<b>5.3%</b>



## FINANCE



**Troy Clarkson**  
Chief Financial Officer

### Mission

The Department of Finance, under the direction of the Chief Financial Officer (CFO), is responsible for the overall budgetary and financial administration of the City of Brockton. The responsibilities of Finance are outlined in Chapter 324 of the Acts of 1990.

### Services

- Coordinate, administer, and supervise all financial services and activities of the City.
- Develop and maintain uniform systems for all financial planning and operations in all departments, including the School Department, boards, commissions, agencies or other units of City government.
- Monitor the expenditure of all funds.
- Review all proposed contracts and obligations with a term of impact in excess of one year.
- Oversee debt and present presentations to allow for successful bond sales.
- Analyze and recommend all capital spending in accordance with City Ordinances.
- Directly participates and advises on labor contract bargaining, including school unions.
- Administer risk management.
- Assist in all matters related to municipal finance affairs.
- Collaborate with Human Resources to oversee the health insurance trust.

### FY23 Accomplishments

- Procured the services of two house doctors to assist with the research, writing, and management of state and federal grants.
- Instituted a Bipartisan Infrastructure Law (BIL) Committee consisting of the Department of Planning, Department of Public Works, Finance, and Mayor's Office to identify and apply for new federal grant opportunities.
- Awarded Department of Transportation (DOT) grants through the SMART program and Thriving Communities.
- Achieved the City's third distinguished budget award from the Government Finance Officers Association (GFOA).
- Achieved a Green Communities competitive grant to provide 31 EV charging stations in the City of Brockton.
- Awarded a Community Empowerment and Reinvestment Grant through the Executive Office of Housing and Economic Development (EOHED) to provide wraparound services to court supervised and formerly incarcerated individuals.
- Received \$5 million in Congressionally Directed Spending from our Federal Congressional Delegation to rehabilitate the Cosgrove Pool and address wastewater needs.
- Instituted an American Rescue Plan Act (ARPA) Committee consisting of City departments to discuss and plan projects.
- Coordinated with the Mayor's Office on receiving a second Cyberscurity Awareness grant to train all City staff on cyber threats.

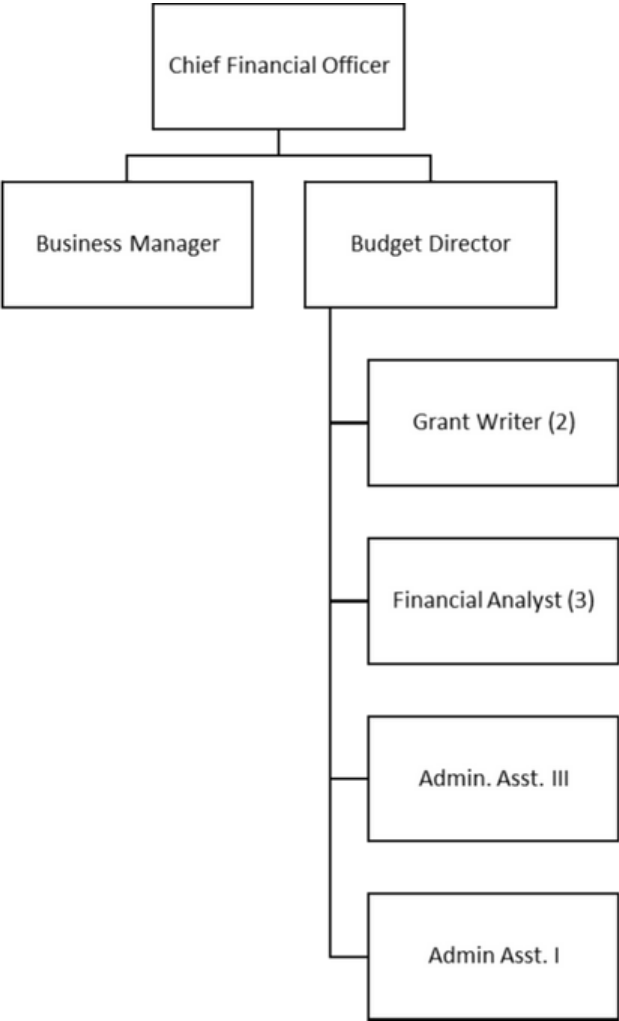
## OBJECTIVES

Objective	Status	City Goal
1. Continue to update and revise the City's FY2024 budget to be compliant with the latest Government Finance Officers Association (GFOA) requirements.	Ongoing FY24	3
2. Apply for new federal grant opportunities through the Bipartisan Infrastructure Law (BIL).	Ongoing FY24	3
3. Continue to administer federal grants through the Bipartisan Infrastructure Law (BIL).	Ongoing FY24	2,3
4. Continue to develop the City of Brockton's first comprehensive long-range financial plan.	Ongoing FY24	3
5. Develop a comprehensive Capital Improvement Plan (CIP).	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
2	Grants processed through the Finance Department.	38	38	40
4	Number of consultants	8	10	12
4	Finance staff	6	7	10

ORGANIZATIONAL CHART





## PERSONAL SERVICES

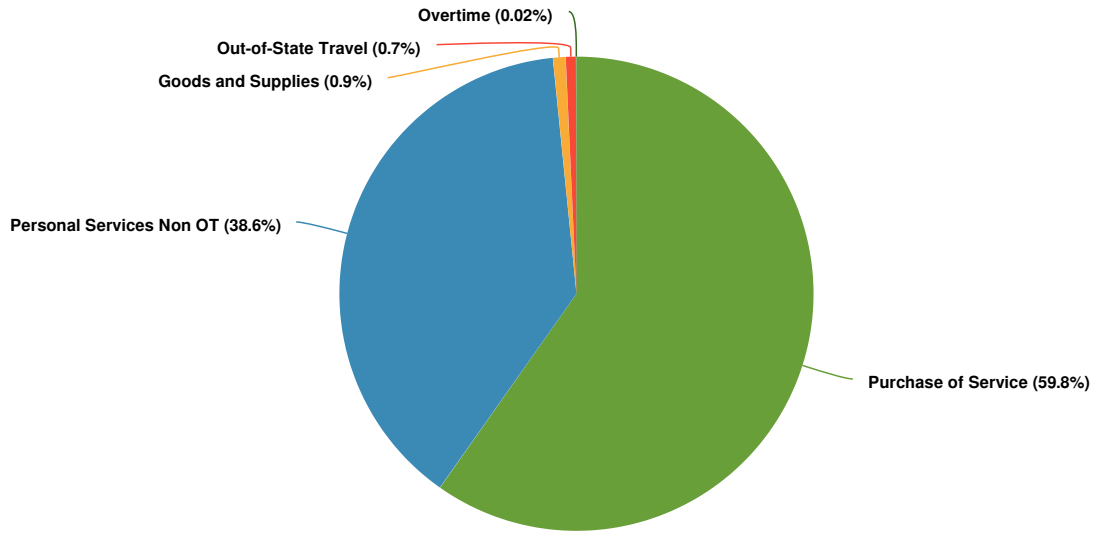
TITLE	NAME	Start Date	Longevity	Salary	Ed. Incentive
Chief Financial Officer	Troy Clarkson	02/19/19	480	192,831	
Budget Director	Tiffani Ciasullo	09/18/01	1,250	116,831	
Financial Analyst	Paul Umano	01/23/17	480	86,513	
Financial Analyst	Evan Lacasse (20% water/20%sewer/20%refuse/20%sw/20% Finance)	10/18/21		16,802	
Financial Analyst	Elvira Rosa Lopes	05/08/23		81,547	
Admin Asst I	Susan Thompson	11/01/04	950	47,975	
Admin. Asst. III	Jessica Monteiro	11/13/17	480	61,489	615
Business Manager (50% water/50% sewer)	PROPOSED				
Grant Writer	PROPOSED			79,172	
Grant Writer	PROPOSED			79,172	
		<b>Total</b>	<b>3,640</b>	<b>762,332</b>	<b>615</b>

Personal Services Summary	
FULL TIME	762,332
PART-TIME	25,000
CLERICAL INCENTIVE	5,000
EDUCATIONAL INCENTIVE	615
LONGEVITY	3,640
SEPARATION COSTS	23,000
HOLIDAY PAY	2,000
<b>Total</b>	<b>821,587</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$0.00	\$807.00	\$500.00	-38%
Personal Services Non OT	\$646,512.15	\$677,812.00	\$821,587.00	21.2%
Purchase of Service	\$966,701.53	\$1,253,140.00	\$1,270,950.00	1.4%
Goods and Supplies	\$11,457.37	\$18,599.00	\$18,215.00	-2.1%
Out-of-State Travel	\$0.00	\$5,000.00	\$15,000.00	200%
<b>Total General Fund:</b>	<b>\$1,624,671.05</b>	<b>\$1,955,358.00</b>	<b>\$2,126,252.00</b>	<b>8.7%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Finance</b>				
<b>Overtime</b>				
OVERTIME	\$0.00	\$807.00	\$500.00	-38%
<b>Total Overtime:</b>	<b>\$0.00</b>	<b>\$807.00</b>	<b>\$500.00</b>	<b>-38%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$625,696.66	\$589,606.00	\$762,332.00	29.3%
PART-TIME SALARIES	\$4,687.00	\$54,600.00	\$25,000.00	-54.2%
STIPEND	\$643.87	\$0.00	\$0.00	0%
CLERICAL INCENTIVE	\$2,500.00	\$5,000.00	\$5,000.00	0%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
LONGEVITY	\$2,200.00	\$3,160.00	\$3,640.00	15.2%
HOLIDAY	\$3,460.47	\$1,855.00	\$2,000.00	7.8%
EDUCATIONAL INCENTIVE	\$4,524.15	\$591.00	\$615.00	4.1%
SEPARATION COSTS	\$0.00	\$23,000.00	\$23,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$646,512.15</b>	<b>\$677,812.00</b>	<b>\$821,587.00</b>	<b>21.2%</b>
<b>Purchase of Service</b>				
ELECTRICITY POWER	\$761,762.42	\$984,040.00	\$1,000,000.00	1.6%
DEPARTMENTAL EQUIP RENT/LEASE	\$2,905.25	\$4,000.00	\$4,250.00	6.3%
CONSULTANTS	\$171,568.54	\$200,000.00	\$200,000.00	0%
OTHER CONTRACT SERVICES	\$24,500.00	\$60,000.00	\$61,700.00	2.8%
ADVERTISING	\$0.00	\$100.00	\$0.00	-100%
PRINTING	\$5,965.32	\$5,000.00	\$5,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$966,701.53</b>	<b>\$1,253,140.00</b>	<b>\$1,270,950.00</b>	<b>1.4%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$1,179.95	\$2,489.00	\$2,489.00	0%
OFFICE SUNDRIES/SUPPLIES	\$3,316.26	\$3,710.00	\$3,826.00	3.1%
IN-STATE TRAVEL	\$0.00	\$2,500.00	\$2,000.00	-20%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$5,881.20	\$8,500.00	\$8,500.00	0%
DEPARTMENT EQUIPMENT	\$1,079.96	\$1,400.00	\$1,400.00	0%
<b>Total Goods and Supplies:</b>	<b>\$11,457.37</b>	<b>\$18,599.00</b>	<b>\$18,215.00</b>	<b>-2.1%</b>
<b>Out-of-State Travel</b>				
OUT OF STATE TRAVEL	\$0.00	\$5,000.00	\$15,000.00	200%
<b>Total Out-of-State Travel:</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$15,000.00</b>	<b>200%</b>
<b>Total Finance:</b>	<b>\$1,624,671.05</b>	<b>\$1,955,358.00</b>	<b>\$2,126,252.00</b>	<b>8.7%</b>
<b>Total General Government:</b>	<b>\$1,624,671.05</b>	<b>\$1,955,358.00</b>	<b>\$2,126,252.00</b>	<b>8.7%</b>
<b>Total Expenditures:</b>	<b>\$1,624,671.05</b>	<b>\$1,955,358.00</b>	<b>\$2,126,252.00</b>	<b>8.7%</b>



## FIRE



**Brian F. Nardelli**  
Fire Chief

### Mission

The Fire Department is responsible for extinguishing fires, protecting lives and property from fire, providing emergency medical services, fire investigations, code enforcement, and public safety education with professionally trained and equipped personnel. The Fire Department responds to all fire alarms and emergency medical calls as well as the dispatching of City Contract Ambulances within the City, in addition to requests for assistance outside the City of Brockton within the Mutual Aid System.

### Services

- Respond to any and all emergencies.
- Respond to reports of fire and alarms.
- Extinguish all types of fires, including but not limited to, building, car, outside, and commercial.
- Respond and administer Emergency Management Services (EMS) throughout the City of Brockton and direct all EMS activities.
- Respond and develop a command structure to ensure all incidents are met with professionalism and leadership.
- Execute rescue activities at an incident, which include, vehicle extrication, confined space extrication, and trench rescue.
- Dispatch and maintain an elaborate network of master boxes and street boxes, which will allow firefighters to respond with the proper personnel as needed and keep the residents safe.
- Maintain National Fire Protection Association (NFPA), Occupational Safety and Health Administration (OSHA), and Department of Public Health (DPH) training standards.
- Promote the nationally recognized Student Awareness Fire Education (SAFE) program to educate students.
- Conduct professional fire investigations, code enforcement, and regular commercial and residential fire inspections when needed.

### FY23 Accomplishments

- Responded to over 33,000 incidents throughout the year including fires, EMS response to the COVID-19 pandemic, MVA's, and technical rescues.
- Hired 10 positions through attrition.
- Received an Assistance to Firefighters Grant (AFG) to purchase a new Heavy Rescue.
- Purchased over two-hundred sets of Personal Protective Equipment (PPE) for structural firefighting.
- Instituted a grant funded Heavy Rescue vehicle that will allow the Fire Department to consolidate all technical rescue equipment into one vehicle.
- Instituted a uniform initiative to increase consistency in uniforms and increase esprit de corps.
- Instituted a new next of kin program to better notify family members if one of our members is injured or killed in the line of duty .
- Increased the stockpile of medical PPE to assist in keeping our residents and members safe during the pandemic.
- Reallocated Administrative duties to centralize through the Chief's Office.
- Received staffing for fire and emergency response through the SAFER program. BFD received 16 new positions as a result.
- Received Department of Fire Services Safety and Equipment Grant to fund Firefighting equipment for Lithium Ion batteries.

## OBJECTIVES

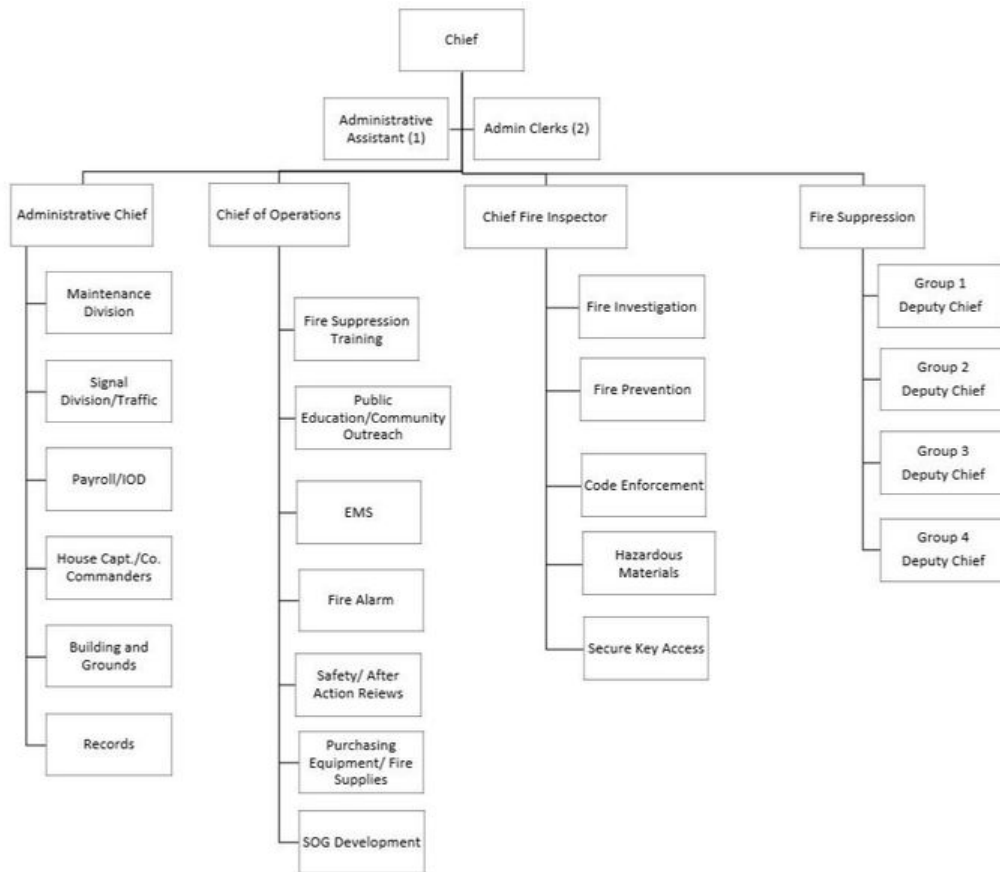
Objective	Status	City Goal
<b>Protection of Brockton Residents</b>		
1. Increase the minimum manning for all apparatus to one officer and three firefighters to align with NFPA 1710 regulations.	Ongoing FY24	2
2. Commission a new Rescue Company and staff fully with an officer and three firefighters	Ongoing FY24	2
3. Change annual Technical Rescue training to quarterly to increase proficiency.	Ongoing FY24	2
4. Investigate further grant opportunities to improve Fire Response and incident mitigation.	Ongoing FY24	2
5. Develop a Special Operations Command Division to move Technical Rescue Facets forward.	Ongoing FY24	2
6. Develop a Trainings Division to begin back-to-back basics evolution.	Ongoing FY24	2
7. Host Massachusetts Fire Academy and National Fire Academy classes at the Brockton Fire Department.	Ongoing FY24	2
<b>Protection of Brockton Firefighters</b>		
8. Attend a Structural Collapse course offered by National Fire Academy.	Ongoing FY24	2
9. Replace aging gas meters for increased reliability.	Ongoing FY24	2
10. Replace RIT equipment on an ongoing basis for firefighter safety.	Ongoing FY24	2
11. Replace all aging thermal imaging cameras.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1, 2	Firefighter staff & personnel	210	215	231
3	Number of inspections (annually)	2,010	2,100	2,500
4	Reduced response times (minutes)	4.2	4.6	3.8
6	Number of pre-fire plans	52	110	300



# ORGANIZATIONAL CHART



# PERSONAL SERVICES

RANK	LAST	FIRST	SALARY	NIGHT DIFFL (WHPD)	ED. INCEN WNDIF	HOLIDAY	WEEKEND DIF	UNIQUE	DEFIB	LONG	EMT	HAZARDOUS	GRAND TOTAL
Chief	Nardelli	Brian	225,838.00	0.00	0.00	0.00	0.00	0.00	0.00	1,350.00	0.00	0.00	227,188.00
Deputy	Albanese	Scott G.	124,784.00	14,256.57	41,712.17	13,171.37	7,286.50	0.00	2,003.79	1,350.00	3,643.25	17,781.72	225,989.37
Deputy	DePasquale	Joseph	124,784.00	14,256.57	41,712.17	13,829.94	7,286.50	0.00	2,003.79	1,350.00	6,412.12	17,781.72	232,533.69
Deputy	Galligan	Kevin	116,512.00	13,311.50	38,947.05	12,298.24	6,803.50	0.00	1,870.96	1,250.00	5,987.08	16,602.96	213,583.28
Deputy	Henrdigan	Robert	116,512.00	13,311.50	19,473.52	11,703.22	6,803.50	0.00	1,870.96	1,250.00	3,401.75	16,602.96	194,046.29
Deputy	Marchetti	Jeffrey	116,512.00	13,311.50	38,947.05	12,298.24	6,803.50	0.00	1,870.96	1,250.00	5,987.08	16,602.96	213,583.28
Deputy	Solomon	Joseph	124,784.00	14,256.57	41,712.17	13,171.37	7,286.50	0.00	2,003.79	1,350.00	3,401.75	17,781.72	225,747.87
Deputy	Williams, Jr.	Edward R.	130,726.00	14,935.45	43,698.43	14,488.50	7,633.50	0.00	2,099.21	1,350.00	3,816.75	18,628.46	240,493.18
Captain	Byers	Christopher	101,574.00	11,604.83	33,953.65	10,787.97	6,939.60	0.00	1,908.39	1,250.00	3,401.75	14,474.30	185,894.48
Captain	Doten	Brian	106,653.00	12,185.11	35,651.43	11,893.76	7,286.50	0.00	2,003.79	1,250.00	3,401.75	15,198.05	198,187.35
Captain	Dwyer	Roger J.	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	950.00	3,401.75	14,190.58	182,041.76
Captain	Foye	Daniel	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	1,250.00	3,401.75	14,190.58	182,341.76
Captain	Ciguere	Ronald, Jr.	106,653.00	12,185.11	23,767.62	10,624.18	7,286.50	0.00	2,003.79	1,350.00	3,643.25	15,198.05	182,711.50
Captain	Kerr	Shawn	101,574.00	11,604.83	33,953.65	10,787.97	6,939.60	0.00	1,908.39	1,250.00	3,401.75	14,474.30	185,894.48
Captain	Lacouture	Timothy	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	950.00	5,987.08	14,190.58	184,627.09
Captain	Linscott	Paul	106,653.00	12,185.11	23,767.62	10,624.18	7,286.50	0.00	2,003.79	1,350.00	3,643.25	15,198.05	182,711.50
Captain	Martin	Christopher J.	106,653.00	12,185.11	23,767.62	10,624.18	7,286.50	0.00	2,003.79	1,350.00	0.00	15,198.05	179,068.25
Captain	McKenna	Michael	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	950.00	3,401.75	14,190.58	182,041.76
Captain	McLean	Stephen	106,653.00	12,185.11	35,651.43	11,327.39	7,286.50	0.00	2,003.79	1,350.00	3,643.25	15,198.05	195,298.52
Captain	Monteiro	Stephen	99,583.00	11,377.36	16,644.05	10,071.20	6,803.50	0.00	1,870.96	1,250.00	5,987.08	14,190.58	170,441.69
Captain	Nardelli	Eric	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	1,250.00	3,401.75	14,190.58	182,341.76
Captain	Svirtunas	Jeffrey	106,653.00	12,185.11	17,825.72	10,272.58	7,286.50	0.00	2,003.79	1,350.00	3,401.75	15,198.05	176,176.49
Captain	Tilton	Christopher	106,653.00	12,185.11	17,825.72	10,272.58	7,286.50	0.00	2,003.79	1,350.00	6,412.12	15,198.05	179,186.86
Captain	Tropeano	Nicholas	99,583.00	11,377.36	33,288.11	11,105.33	6,803.50	0.00	1,870.96	1,250.00	3,401.75	14,190.58	185,534.54
Captain	Weeks	Brendan	99,583.00	11,377.36	33,288.11	10,576.50	6,803.50	0.00	1,870.96	1,250.00	3,401.75	14,190.58	182,341.76
Captain	Wyman	Robert	106,653.00	12,185.11	35,651.43	11,327.39	7,286.50	0.00	2,003.79	1,350.00	3,401.75	15,198.05	195,057.02
Lieutenant	Anastos	Steven	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	950.00	3,401.75	11,924.83	155,127.38
Lieutenant	Angelo	Heather	93,892.00	10,727.16	31,385.75	10,052.43	7,633.50	0.00	2,099.21	1,350.00	3,816.75	13,379.61	174,336.42
Lieutenant	Bassett	William	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	155,427.38
Lieutenant	Campbell	James	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	750.00	3,401.75	11,924.83	154,927.38
Lieutenant	Chisholm	Jesse	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	950.00	3,401.75	11,924.83	155,127.38
Lieutenant	Czaja	Matthew	85,357.00	9,752.04	28,532.71	9,138.64	6,939.60	0.00	1,908.39	1,250.00	3,401.75	12,163.37	158,443.51
Lieutenant	Denny	Benjamin	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	155,427.38
Lieutenant	DuBeau	James	93,892.00	10,727.16	15,692.87	9,123.83	7,633.50	0.00	2,099.21	1,350.00	3,816.75	13,379.61	157,714.94
Lieutenant	Eonas	George	89,624.00	10,239.54	29,959.06	9,595.48	7,286.50	0.00	2,003.79	1,350.00	3,401.75	12,771.42	166,231.55
Lieutenant	Estrada	Elpidio	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,350.00	3,401.75	11,924.83	155,527.38
Lieutenant	Feeney	Michael	89,624.00	10,239.54	29,959.06	9,595.48	7,286.50	0.00	2,003.79	1,350.00	3,643.25	12,771.42	166,473.05
Lieutenant	Gagne	Richard	83,683.00	9,560.78	13,986.57	8,131.79	6,803.50	0.00	1,870.96	1,250.00	0.00	11,924.83	137,211.43
Lieutenant	Gallant	Christopher	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	155,427.38
Lieutenant	Gurney	Paul	83,683.00	9,560.78	18,648.76	8,828.05	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	148,210.23
Lieutenant	Maguire	Eric	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,350.00	3,401.75	11,924.83	155,527.38
Lieutenant	Moffett	Ryan P.	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	750.00	0.00	11,924.83	151,525.63
Lieutenant	McDonough	Joseph	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	950.00	3,401.75	11,924.83	155,127.38
Lieutenant	Murray	Michael J.	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	750.00	3,401.75	11,924.83	154,927.38
Lieutenant	O'Reilly	Christopher	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	950.00	3,401.75	11,924.83	155,127.38
Lieutenant	Owen	David	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	750.00	3,401.75	11,924.83	154,927.38
Lieutenant	Piantoni	Brian	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	155,427.38
Lieutenant	Reiser	Robert J.	89,624.00	10,239.54	29,959.06	9,595.48	7,286.50	0.00	2,003.79	1,250.00	3,401.75	12,771.42	166,131.55
Lieutenant	Rodenbush	Jonathan P.	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	480.00	3,401.75	11,924.83	154,657.38
Lieutenant	Rodrick	Jonathan	93,892.00	10,727.16	20,923.83	9,433.37	7,633.50	0.00	2,099.21	1,250.00	3,401.75	13,379.61	162,740.43
Lieutenant	Rubeski	Scott D.	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	1,250.00	3,401.75	11,924.83	155,427.38
Lieutenant	Santry	Daniel J.	83,683.00	9,560.78	27,973.13	9,407.39	6,803.50	0.00	1,870.96	750.00	3,401.75	11,924.83	157,613.95
Lieutenant	Sullivan	Kevin	93,892.00	10,727.16	15,692.87	9,123.83	7,633.50	0.00	2,099.21	1,350.00	3,816.75	13,379.61	157,714.94
Lieutenant	Westerlund	Christopher	89,624.00	10,239.54	29,959.06	9,595.48	7,286.50	0.00	2,003.79	1,350.00	3,643.25	12,771.42	166,473.05
Lieutenant	Wisocky	Andrew	83,683.00	9,560.78	27,973.13	8,959.42	6,803.50	0.00	1,870.96	750.00	3,401.75	11,924.83	154,927.38
Lieutenant	Wisocky	Paul J.	83,683.00	9,560.78	18,648.76	8,407.66	6,803.50	0.00	1,870.96	1,250.00	5,987.08	11,924.83	150,375.17
Lieutenant	Zine	Edward	89,624.00	10,239.54	29,959.06	9,595.48	7,286.50	0.00	2,003.79	1,350.00	3,643.25	12,771.42	166,473.05



Firefighter	Ahearn	Michael D.	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	750.00	0.00	9,694.99	118,070.20
Firefighter	Albanese	Jeffrey	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	125,986.64
Firefighter	Albanese	Paul	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	950.00	0.00	9,694.99	130,314.27
Firefighter	Alcala	Ivan	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Anderson	Christopher J.	68,035.00	7,773.00	22,742.40	8,066.07	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	135,450.12
Firefighter	Bamford	Timothy	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	143,541.46
Firefighter	Barbosa	Jaime	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	133,716.02
Firefighter	Barnes	Johnny R.	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	121,201.95
Firefighter	Bergeron	Eric	61,989.00	7,082.24	13,814.25	6,630.45	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	114,764.82
Firefighter	Bergeron	Matthew R.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Bowen	Anthony	76,335.00	8,721.27	25,516.88	8,619.14	7,633.50	5,343.45	2,099.21	1,350.00	3,816.75	10,877.74	150,312.95
Firefighter	Brown	Matthew T.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Bugbee	Christian	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Burrell	Tristan M.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Capozzoli	Christopher J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Carfagna	Shawn	69,396.00	7,928.49	15,464.90	7,378.09	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	128,413.87
Firefighter	Chartier	Myles	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	3,401.75	9,066.14	124,966.73
Firefighter	Churchill	Edward	72,865.00	8,324.83	16,237.97	7,746.91	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	134,942.05
Firefighter	Cloudman	Corey	57,935.00	6,619.07	9,683.11	6,035.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	101,258.01
Firefighter	Cohen	Jordan	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	3,401.75	8,255.74	114,915.85
Firefighter	Coleman	Joseph M.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	134,016.02
Firefighter	Colon	Jonathan	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Costa	Ryan E.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Cox	Edwin	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Curtin	William	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Czaja	Michael	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	6,412.12	10,383.26	146,310.33
Firefighter	D'Alessandro	Christopher R.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Davis	Zachary S.	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	117,800.20
Firefighter	Davis, III	Charles L.	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	125,486.64
Firefighter	DeGrace	Anthony	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	143,541.46
Firefighter	DePina	Carlos	63,622.00	7,268.81	7,089.08	6,373.82	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	106,547.85
Firefighter	Derolus	Jeremiah	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Doherty	Ryan	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	111,514.10
Firefighter	Donahue	Richard P. Jr.	72,865.00	8,324.83	16,237.97	7,746.91	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	134,942.05
Firefighter	Dorn	Akim	57,935.00	6,619.07	9,683.11	6,035.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	101,258.01
Firefighter	DuBeau	Katherine M.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Duguay	Jordan F.	68,035.00	7,773.00	11,371.20	7,359.56	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	119,970.65
Firefighter	Dwyer	Wesley	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	5,987.08	9,066.14	127,552.06
Firefighter	Eleyi	Elisha	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	950.00	0.00	9,694.99	130,314.27
Firefighter	Farmer	Michael	69,396.00	7,928.49	7,732.45	6,920.54	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	120,223.87
Firefighter	Feeney	Bryan	61,989.00	7,082.24	13,814.25	6,630.45	6,803.50	4,339.23	1,870.96	0.00	0.00	8,833.43	111,363.07
Firefighter	Ferron	Chad	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Flaherty	Eric S.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Foley	Ryan	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	950.00	3,401.75	8,255.74	115,865.85
Firefighter	Fontes	Alexander	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	121,564.98
Firefighter	Foote	Steven	76,335.00	8,721.27	12,758.44	7,864.18	7,633.50	5,343.45	2,099.21	1,350.00	3,816.75	10,877.74	136,799.55
Firefighter	Ford	Arthur	63,622.00	7,268.81	14,178.16	6,793.30	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	114,056.42
Firefighter	Ford	Robert	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	125,986.64
Firefighter	Francis	John	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	122,080.66
Firefighter	Franz	Jake F.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Fredericks	Micheal	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	122,080.66
Firefighter	Gagne	Ryan	63,622.00	7,268.81	14,178.16	6,793.30	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	114,056.42
Firefighter	Galligan	Sean P.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	0.00	3,401.75	9,694.99	132,766.02
Firefighter	Gardner	Paul	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	125,986.64
Firefighter	Gedgaudas	Mark A.	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Gobbi	Raymond	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	122,080.66
Firefighter	Goodick	Robert	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	3,401.75	8,255.74	114,915.85
Firefighter	Gould	Jason	68,035.00	7,773.00	7,580.80	6,784.81	6,803.50	4,762.45	1,870.96	750.00	5,987.08	9,694.99	121,862.59





Firefighter	Gray	Brian	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	5,987.08	9,066.14	127,552.06
Firefighter	Gustin	Christopher	72,865.00	8,324.83	12,178.47	7,506.70	7,286.50	5,100.55	2,003.79	1,350.00	0.00	10,383.26	126,999.10
Firefighter	Hanley	Joseph	72,865.00	8,324.83	16,237.97	7,746.91	7,286.50	5,100.55	2,003.79	1,350.00	3,401.75	10,383.26	134,700.55
Firefighter	Hardy	Anthony	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Hayward	Charles	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Heenan	Richard	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Hill	Brandon	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	750.00	0.00	9,694.99	122,084.89
Firefighter	Hill	William	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	143,541.46
Firefighter	Hilliard	Gregory	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	3,401.75	9,066.14	124,966.73
Firefighter	Hopkins	Robert G.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Hunt	Joseph	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	950.00	0.00	9,694.99	118,270.20
Firefighter	Hurst	Scott	76,335.00	8,721.27	17,011.25	8,115.84	7,633.50	5,343.45	2,099.21	1,350.00	3,643.25	10,877.74	141,130.52
Firefighter	Jaramillo	Admar	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Joyner	Richard	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	122,080.66
Firefighter	Lacey	Cory	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	0.00	9,694.99	130,114.27
Firefighter	Lange	Daniel	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	3,401.75	9,066.14	124,966.73
Firefighter	Le	Bruce	69,396.00	7,928.49	11,598.67	7,149.31	6,939.60	4,857.72	1,908.39	1,250.00	0.00	9,888.93	120,917.12
Firefighter	Lee	Edward	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,401.75	10,383.26	143,299.96
Firefighter	Leonard	Erick W.	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Lewis	John	69,396.00	7,928.49	23,197.35	7,835.65	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	136,603.88
Firefighter	Lima	Helio	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	111,514.10
Firefighter	Lopes	Elvis G.	68,035.00	7,773.00	7,580.80	7,124.05	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	119,346.50
Firefighter	Lopes	Mark	68,035.00	7,773.00	22,742.40	8,066.07	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	135,920.12
Firefighter	Lupica	Anthony	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	111,514.10
Firefighter	Macintosh	Ryan	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Madden	Francis J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Malafrente	Lee	72,865.00	8,324.83	12,178.47	7,506.70	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	130,642.35
Firefighter	Maloney	Matthew	63,622.00	7,268.81	14,178.16	6,793.30	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	114,056.42
Firefighter	Maloney	William	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	143,541.46
Firefighter	Marchetti	Christian J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Matchem	Christopher S.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Matchem	Donald	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	134,016.02
Firefighter	McCoy	William	69,396.00	7,928.49	2,319.73	6,600.25	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	114,490.86
Firefighter	McKernan	Joel	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	125,986.64
Firefighter	McLean	Brian E.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	McNamara	Patrick J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	McNamara	William	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	1,870.96	0.00	0.00	9,066.14	121,564.98
Firefighter	McSheffrey	Sean	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	133,516.02
Firefighter	Medeiros	John	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	1,870.96	750.00	3,401.75	9,694.99	125,486.64
Firefighter	Miceli	James	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	121,971.95
Firefighter	Morris	Ralph	72,865.00	8,324.83	8,118.98	7,266.48	7,286.50	5,100.55	2,003.79	1,350.00	0.00	10,383.26	122,699.39
Firefighter	Morrison	Jeffrey	72,865.00	8,324.83	2,435.69	6,930.18	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	120,323.05
Firefighter	Murphy, Jr.	Timothy	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	950.00	0.00	9,694.99	130,314.27
Firefighter	Muzrim	Paul	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	1,250.00	3,401.75	9,694.99	134,016.02
Firefighter	Nee	James	72,865.00	8,324.83	16,237.97	7,746.91	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	134,942.05
Firefighter	Nickerson	Brian	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	5,987.08	9,694.99	136,101.35
Firefighter	O'Keefe	Ryan J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Orcutt	Robert J.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	O'Reilly	Cameron	57,935.00	6,619.07	12,910.81	6,226.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	104,676.70
Firefighter	O'Reilly	Sean	61,989.00	7,082.24	13,814.25	6,630.45	6,803.50	4,339.23	1,870.96	0.00	0.00	8,833.43	111,363.07
Firefighter	Palie	Tyler T.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Papineau	Mitchell	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	122,080.66
Firefighter	Perry	Steven	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Peterson	Mark	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Pinto	Devantey	57,935.00	6,619.07	19,366.22	6,608.16	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	111,514.10
Firefighter	Razza	John	69,396.00	7,928.49	23,197.35	7,835.65	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	136,603.88
Firefighter	Reardon	Peter	72,865.00	8,324.83	16,237.97	7,746.91	7,286.50	5,100.55	2,003.79	1,350.00	3,401.75	10,383.26	134,700.55
Firefighter	Reilly	Colin	57,935.00	6,619.07	9,683.11	6,035.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	101,258.01
Firefighter	Richardson	Aaron	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	0.00	8,833.43	118,678.91
Firefighter	Rios	Juan	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	133,716.02
Firefighter	Rizzo	Mario	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	750.00	0.00	9,694.99	130,114.27
Firefighter	Rodriguez	Julio	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	0.00	0.00	8,833.43	118,678.91

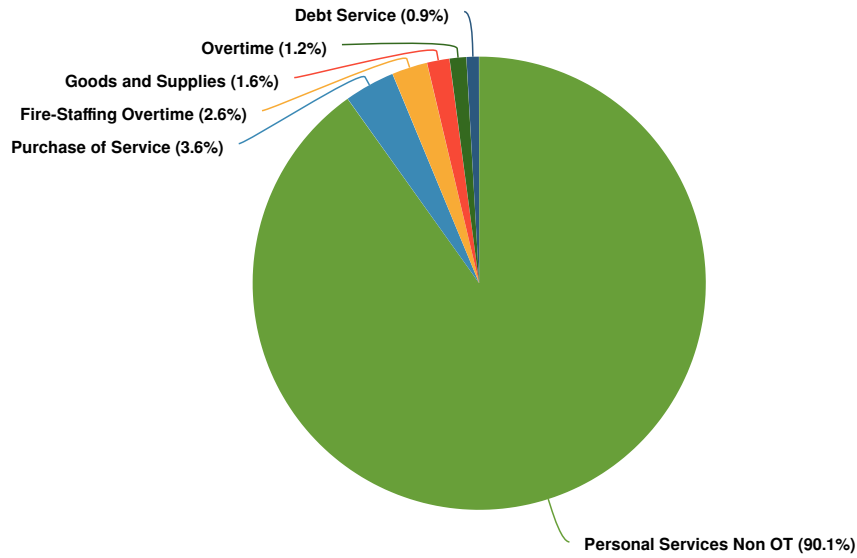


Firefighter	Scully	Cody	57,935.00	6,619.07	9,683.11	6,035.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	101,258.01
Firefighter	Scully	Derek	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	480.00	3,401.75	7,198.96	102,289.23
Firefighter	Sloane	Matthew D.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Soto-Perez	Victor A.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Souto	Alexandre	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Thompson	Joseph R.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Uzzo	Peter, Jr.	76,335.00	8,721.27	25,516.88	8,619.14	7,633.50	5,343.45	2,099.21	1,350.00	3,816.75	10,877.74	150,312.95
Firefighter	Warner	Matthew R.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	3,401.75	9,694.99	133,246.02
Firefighter	Warren	Alexander	61,989.00	7,082.24	13,814.25	6,630.45	6,803.50	4,339.23	1,870.96	0.00	3,401.75	8,833.43	114,764.82
Firefighter	Watson	Glynn T.	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	1,870.96	480.00	0.00	9,694.99	129,844.27
Firefighter	Weathers	Colin	57,935.00	6,619.07	12,910.81	6,226.17	6,803.50	4,055.45	1,870.96	0.00	0.00	8,255.74	104,676.70
Firefighter	Weaver	Marquis	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	1,870.96	480.00	3,401.75	8,833.43	122,560.66
Firefighter	Westerlund	Eric	68,035.00	7,773.00	22,742.40	8,066.07	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	135,920.12
Firefighter	Winn	Devin	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Firefighter	Winn	Brandon	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	1,870.96	950.00	3,401.75	9,694.99	121,671.95
	Woodman, III	LeRoy J.	69,396.00	7,928.49	7,732.45	6,920.54	6,939.60	4,857.72	1,908.39	1,250.00	3,401.75	9,888.93	120,223.87
Firefighter	Zarrella	Michael	72,865.00	8,324.83	24,356.95	8,227.34	7,286.50	5,100.55	2,003.79	1,350.00	3,643.25	10,383.26	143,541.46
Firefighter	Zine IV.	Edward	50,519.00	5,771.80	16,887.24	5,819.70	6,803.50	3,536.33	1,870.96	0.00	3,401.75	7,198.96	101,809.23
Working Forman Signal													
Maintainer	Donovan	James	83,683.00	9,560.78	13,986.57	8,538.37	6,803.50	0.00	0.00	950.00	3,401.75	11,924.83	138,848.80
Electrician	Stack	Joseph W.	63,622.00	7,268.81	10,633.62	6,912.74	6,803.50	4,453.54	0.00	480.00	0.00	9,066.14	109,240.35
Electrician	Wing	Jason	50,519.00	5,771.80	8,443.62	5,320.06	6,803.50	3,536.33	0.00	0.00	3,401.75	7,198.96	90,995.01
FAO	Bornemann	Jacqueline	61,989.00	7,082.24	20,721.37	7,039.17	6,803.50	4,339.23	0.00	0.00	0.00	8,833.43	116,807.95
FAO	Chandler	Kerry	68,035.00	7,773.00	2,274.24	6,470.80	6,803.50	4,762.45	0.00	750.00	3,401.75	9,694.99	109,965.73
FAO	Hanrahan	Mark	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	0.00	480.00	0.00	9,694.99	119,943.93
FAO	McKenna	Carolyn	63,622.00	7,268.81	21,267.24	7,212.79	6,803.50	4,453.54	0.00	0.00	0.00	9,066.14	119,694.02
FAO	McKenna	Kerry	68,035.00	7,773.00	22,742.40	7,681.97	6,803.50	4,762.45	0.00	1,250.00	0.00	9,694.99	128,743.31
FAO	Myers	Robert	68,035.00	7,773.00	2,274.24	6,470.80	6,803.50	4,762.45	0.00	950.00	0.00	9,694.99	106,763.98
FAO	Noonan	Lawrence	68,035.00	7,773.00	0.00	6,336.23	6,803.50	4,762.45	0.00	480.00	0.00	9,694.99	103,885.16
FAO	Orcutt	Janet	68,035.00	7,773.00	15,161.60	7,233.39	6,803.50	4,762.45	0.00	750.00	3,401.75	9,694.99	123,615.68
FAO	Razza	Beth	68,035.00	7,773.00	11,371.20	7,009.10	6,803.50	4,762.45	0.00	750.00	0.00	9,694.99	116,199.24
FAO	Solomon	Joseph T.	50,519.00	5,771.80	11,258.16	5,486.60	6,803.50	3,536.33	0.00	0.00	3,401.75	7,198.96	93,976.10
FAO	Valentine	Kara A.	63,622.00	7,268.81	14,178.16	6,793.30	6,803.50	4,453.54	0.00	0.00	3,401.75	9,066.14	115,587.21
FAO	Zammito	Allyson N.	68,035.00	7,773.00	0.00	6,336.23	6,803.50	4,762.45	0.00	480.00	0.00	9,694.99	103,885.16
Master Mechanic	Conrad	Stephen	99,583.00	11,377.36	16,644.05	10,071.20	6,803.50	0.00	0.00	950.00	0.00	14,190.58	159,619.68
Apparatus Rprmn.	McDonald	Joseph	68,035.00	7,773.00	11,371.20	7,359.56	6,803.50	4,762.45	0.00	750.00	0.00	9,694.99	116,549.69
Radio Repair Technician	Proposed		25,239.00		2,271.51								27,510.51
Admin. III	Backoff	Suzanne	68,544.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	0.00	69,794.00
Admin II.	Gomes	Melane	48,105.00	0.00	535.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,640.27
Admin II	Hardiman	Loreen	53,527.00	0.00	685.44	0.00	0.00	0.00	0.00	750.00	0.00	0.00	54,962.44
	Grand Total	Total	14,742,015.00	1,782,847.71	4,321,056.12	1,684,260.06	1,459,825.50	703,324.30	369,645.65	164,600.00	566,822.33	2,223,683.15	29,337,090.14



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$1,213,953.73	\$408,000.00	\$408,000.00	0%
Personal Services Non OT	\$27,830,163.43	\$29,124,003.28	\$30,706,962.00	5.4%
Purchase of Service	\$825,109.15	\$1,122,089.00	\$1,229,404.00	9.6%
Goods and Supplies	\$407,893.53	\$468,089.00	\$546,090.00	16.7%
Fire-Staffing Overtime	\$870,000.00	\$870,000.00	\$870,000.00	0%
Debt Service	\$0.00	\$300,000.00	\$303,125.00	1%
<b>Total General Fund:</b>	<b>\$31,147,119.84</b>	<b>\$32,292,181.28</b>	<b>\$34,063,581.00</b>	<b>5.5%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Fire</b>				
<b>Overtime</b>				
OVERTIME	\$1,189,211.37	\$368,000.00	\$368,000.00	0%
OT-FIRE HAZMAT TRAINING	\$24,742.36	\$40,000.00	\$40,000.00	0%
<b>Total Overtime:</b>	<b>\$1,213,953.73</b>	<b>\$408,000.00</b>	<b>\$408,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$16,352,248.18	\$13,757,616.00	\$14,742,015.00	7.2%
DISPATCHERS	\$382,299.18	\$747,398.00	\$784,032.00	4.9%
STIPEND	\$125.00	\$0.00	\$0.00	0%
HAZMAT STIPEND	\$11,500.00	\$17,500.00	\$17,500.00	0%
CLERICAL INCENTIVE	\$5,000.00	\$7,500.00	\$7,500.00	0%
PREMIUM PAY	\$492,569.19	\$675,904.00	\$779,426.00	15.3%
PREVENTATIVE CARE STIPEND	\$0.00	\$0.00	\$81,000.00	N/A
LONGEVITY	\$159,150.00	\$165,490.00	\$164,600.00	-0.5%
SHIFT DIFFERENTIAL	\$0.00	\$1,660,234.00	\$1,782,847.00	7.4%
HOLIDAY	\$1,582,416.49	\$1,572,862.00	\$1,684,260.00	7.1%
EDUCATIONAL INCENTIVE	\$2,710,068.60	\$4,074,541.00	\$3,818,784.00	-6.3%
WEEKEND DIFFERENTIAL	\$1,385,403.06	\$1,354,517.00	\$1,459,826.00	7.8%
UNIQUE PAY	\$654,326.35	\$662,472.00	\$703,324.00	6.2%
OUT OF GRADE	\$133,944.48	\$125,000.00	\$200,000.00	60%
HAZARDOUS DUTY	\$2,336,940.28	\$2,070,752.00	\$2,223,683.00	7.4%
SEPARATION COSTS	\$366,896.94	\$301,183.28	\$336,723.00	11.8%
DEFIBRILLATOR	\$350,973.51	\$346,026.00	\$369,646.00	6.8%
VACATION BUY BACK	\$60,694.04	\$254,788.00	\$235,743.00	-7.5%
CITY FIRE DETAILS	\$23,377.71	\$30,000.00	\$30,000.00	0%
TUITION REIMBURSEMENT	\$0.00	\$0.00	\$25,000.00	N/A
UNUSED SICK LEAVE BONUS	\$61,125.83	\$193,687.00	\$155,140.00	-19.9%
EMT PAYMENTS	\$529,809.07	\$577,166.00	\$566,822.00	-1.8%
SICK LEAVE BUY BACK	\$231,295.52	\$529,367.00	\$539,091.00	1.8%
<b>Total Personal Services Non OT:</b>	<b>\$27,830,163.43</b>	<b>\$29,124,003.28</b>	<b>\$30,706,962.00</b>	<b>5.4%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$77,808.98	\$78,902.00	\$118,353.00	50%
ENERGY (GAS,OIL,DIESEL)	\$174,924.80	\$148,504.00	\$222,756.00	50%
SEWER & WATER CHARGES	\$12,713.85	\$36,000.00	\$36,000.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$54,485.03	\$75,000.00	\$112,500.00	50%
VEHICLE REPAIR/MAINTENANCE	\$106,849.70	\$136,709.00	\$157,215.00	15%
DEPART EQUIP REPAIR/MAINT	\$23,419.04	\$38,568.00	\$57,852.00	50%
DEPARTMENTAL EQUIP RENT/LEASE	\$5,743.72	\$10,146.00	\$12,000.00	18.3%
AMBULANCE	\$0.00	\$1,000.00	\$1,000.00	0%
SECURITY/FIRE CONTROL	\$35,175.73	\$200,000.00	\$200,000.00	0%
RENOVATION/SMOKE REM'L	\$0.00	\$3,038.00	\$3,038.00	0%
ROOF REPAIR	\$150,000.00	\$170,000.00	\$0.00	-100%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
MEDICAL	\$13,365.75	\$16,000.00	\$97,000.00	506.3%
PUBLIC SAFETY	\$0.00	\$525.00	\$525.00	0%
OTHER CONTRACT SERVICES	\$157,244.52	\$145,000.00	\$145,000.00	0%
TELEPHONE	\$435.00	\$38,521.00	\$38,521.00	0%
ADVERTISING	\$2,037.40	\$1,911.00	\$1,911.00	0%
COMMUNICATION SERVICES	\$3,029.84	\$3,165.00	\$4,748.00	50%
LAUNDRY AND CLEANING	\$2,756.51	\$11,800.00	\$12,243.00	3.8%
EXTERMINATING & PEST CONTROL	\$1,025.00	\$1,558.00	\$3,000.00	92.6%
PRINTING	\$4,094.28	\$5,742.00	\$5,742.00	0%
<b>Total Purchase of Service:</b>	<b>\$825,109.15</b>	<b>\$1,122,089.00</b>	<b>\$1,229,404.00</b>	<b>9.6%</b>
<b>Goods and Supplies</b>				
REFERENCE MATERIALS	\$5,234.78	\$5,395.00	\$5,395.00	0%
OFFICE SUNDRIES/SUPPLIES	\$12,034.81	\$8,119.00	\$12,179.00	50%
TOOLS & HARDWARE SUPPLY	\$23,993.00	\$22,792.00	\$25,000.00	9.7%
JANITORIAL SUPPLIES	\$15,689.10	\$18,289.00	\$21,034.00	15%
GASOLINE	\$19,581.79	\$26,668.00	\$35,000.00	31.2%
PARTS/ACCESSORIES/LUBE	\$77,484.49	\$108,289.00	\$108,289.00	0%
PURCHASE OF CLOTHING	\$99,651.01	\$100,000.00	\$150,000.00	50%
FIREFIGHTING SUPPLIES	\$63,092.00	\$74,990.00	\$74,990.00	0%
IN-STATE TRAVEL	\$2,219.23	\$6,314.00	\$6,314.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$2,974.00	\$18,196.00	\$18,196.00	0%
TUITION & TRAINING	\$14,045.00	\$25,000.00	\$30,000.00	20%
HONOR GUARD UNIFORM/EQUIP	\$2,943.70	\$3,000.00	\$3,000.00	0%
DEPARTMENT EQUIPMENT	\$68,950.62	\$51,037.00	\$56,693.00	11.1%
<b>Total Goods and Supplies:</b>	<b>\$407,893.53</b>	<b>\$468,089.00</b>	<b>\$546,090.00</b>	<b>16.7%</b>
<b>Fire-Staffing Overtime</b>				
OVERTIME	\$870,000.00	\$870,000.00	\$870,000.00	0%
<b>Total Fire-Staffing Overtime:</b>	<b>\$870,000.00</b>	<b>\$870,000.00</b>	<b>\$870,000.00</b>	<b>0%</b>
<b>Debt Service</b>				
PRINCIPAL ON LONG-TERM DEBT	\$0.00	\$150,000.00	\$165,000.00	10%
INTEREST ON LONG-TERM DEBT	\$0.00	\$150,000.00	\$138,125.00	-7.9%
<b>Total Debt Service:</b>	<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$303,125.00</b>	<b>1%</b>
<b>Total Fire:</b>	<b>\$31,147,119.84</b>	<b>\$32,292,181.28</b>	<b>\$34,063,581.00</b>	<b>5.5%</b>
<b>Total Public Safety:</b>	<b>\$31,147,119.84</b>	<b>\$32,292,181.28</b>	<b>\$34,063,581.00</b>	<b>5.5%</b>
<b>Total Expenditures:</b>	<b>\$31,147,119.84</b>	<b>\$32,292,181.28</b>	<b>\$34,063,581.00</b>	<b>5.5%</b>



## SAFER GRANT

### Mission

The Staffing for Adequate Fire and Emergency Response Grant (SAFER) was created to provide funding directly to fire departments to assist them increase or maintain trained, "front line" firefighters available in their communities. SAFER is one of three grant programs that constitute the Department of Homeland Security (DHS), Federal Emergency Management Agency's (FEMA) focus on enhancing the safety of the public and firefighters with respect to fire and fire-related hazards.

### Objectives

The goal of SAFER is to enhance local fire departments' ability to comply with staffing, response, and operational standards set by National Fire Protection Association (NFPA). With enhanced staffing levels, fire departments should experience a reduction in response times and an increase in the number of trained personnel assembled at the incident scene.

### FY24 Impacts

The City of Brockton received \$4,777,416 in funding from the Federal Emergency Management Agency (FEMA) to fund 16 new positions.



# HUMAN RESOURCES



**Sandi Charton**

Director of Human Resources

## Mission

The Human Resources Department's mission is to provide respectful and caring Human Resource services and solutions by developing and implementing equitable policies to enhance the recruitment, retention, training, and development of our most valuable resource, the employees of the City. We strive to provide them with a safe and positive workplace with fair compensation and benefits.

## Services

- Administration of Employee Benefits .
- Compensation and Classification Management .
- Coordinating, reviewing and approving requests for leaves of absence.
- Coordination with Massachusetts Human Resource Division regarding Civil Service positions and procedures
- Development and Implementation of Policies and Procedures .
- Diversity and Inclusion Programs.
- Labor and Employee Relations .
- Labor and Employment Law Compliance.
- Leadership Support and Counseling.
- Manage unemployment claims and compensation.
- Management of Grievances and Discipline.
- Overseeing the recruiting process, interviewing, hiring and onboarding new staff
- Personnel Record Keeping.
- Process promotions, demotions, suspensions, layoffs, and terminations.
- Professional Development and Training.
- Risk Management and Compliance.
- Wellness Initiatives.

## FY23 Accomplishments

### Training

- Continued LGBTQIA+ Training
- Continued Unconscious Bias Training
- Implemented Leadership Training for Department Heads (funded by grant).
- Provided coaching for staff .
- Provided EAP training.
- Undertook and completed MCAD training on Conducting Internal Investigations and Responding to Reasonable Accommodation Requests.
- Implemented Customer Service Training (funded by grant) for all employees.
- Provided DEI presentation to all department heads.

### Technology

- Reviewed Munis reports related to EEO demographic metrics.
- Enhanced Human Resources website by providing updated resources on employee benefits, collective bargaining agreements, and state and federal laws.
- Continued developing streamlined technological processes for recruiting, onboarding and offboarding employees.
- Expanded Employee Self Service and other Munis functionalities.



- Increased utilization of Interview Exchange (Applicant Tracking System) options.

## Policies

- Continued the design, development, and implementation of policies and procedures.
- Developed and finalized the Equal Employment Non-Discrimination Policy.
- Revised Reasonable Accommodation policy.
- Crafted final draft of employee handbook.
- Developed recruiting, interviewing, onboarding and offboarding strategies and procedures, including exit interviews, standardized interview and reference checking processes.

## Health Benefits

- Realigned Flexible Spending Plan (FSA) plan year to align with health benefit year for employees.
- Encouraged the increased utilization of voluntary employee benefits by presenting updated marketing materials and information.
- Introduced wellness programs to contain health costs and prescription drug costs.

## Employee Retention

- Developed and implemented employee appreciation initiatives, including photography contests, dessert strolls, and Halloween gathering.
- Instituted exit interviews to gather information to refine best practices

# OBJECTIVES

Objective	Status	City Goal
1. Drive workplace engagement, productivity, and employee retention.	Ongoing FY24	1,2
2. Continue Diversity, Equity, & Inclusion efforts and professional development, training and community outreach	Ongoing FY24	1,2
3. Establish a comprehensive onboarding experience for new employees.	Ongoing FY24	2
4. Provide customer service training.	Ongoing FY24	1
5. Successfully resolve collective bargaining negotiations with all City unions.	Ongoing FY24	2
6. Improve employee relations by implementing a performance recognition program.	Ongoing FY24	2

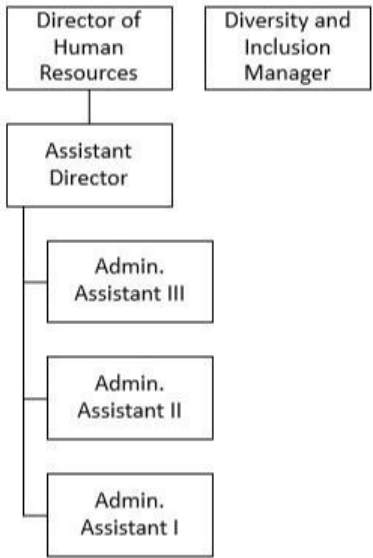
# PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
2	Diversity, Equity, and Inclusion Trainings conducted	2	3	15
4	Customer service training for employees	0	3	12
5	Training for managers and supervisors in conducting effective performance appraisals.	0	6	6





**ORGANIZATIONAL CHART**



# PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary
Director of Human Resources	Sandi Charton	01/10/22		146,495
Asst. Director	Christopher Shipps	01/09/23		113,428
Admin Asst. II	Jacira Rosario	01/10/22		46,298
Admin. Asst. III	Michaela McPhee	01/03/17	480	63,841
Diversity Inclusion Manager	Ameer Phillips	11/14/22		104,319
Admin Asst. I	VACANT			40,265
		<b>Total</b>	<b>480</b>	<b>514,646</b>

Jacira Rosario - 100% Trust

Admin. I- 100% Trust

Michaela McPhee- 75% GF  
25% Trust

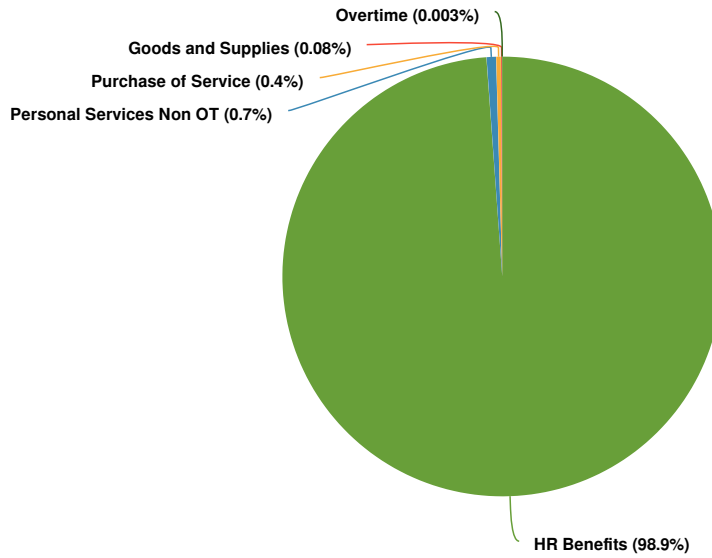
Director, Assistant Director,  
Diversity Inclusion Manager

Personal Services Summary	General Fund	Health Insurance Trust
FULL TIME	412,123	102,523
PART TIME	3,000	
CLERICAL INCENTIVE	1,875	5,625
LONGEVITY	360	120
HOLIDAY PAY	1,353	
<b>TOTAL:</b>	<b>418,711</b>	<b>108,268</b>
<b>Grand Total</b>		<b>526,979</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$0.00	\$2,000.00	\$2,000.00	0%
Personal Services Non OT	\$132,797.83	\$421,048.00	\$418,711.00	-0.6%
Purchase of Service	\$103,270.98	\$252,000.00	\$217,000.00	-13.9%
Goods and Supplies	\$4,053.98	\$47,500.00	\$47,500.00	0%
HR Benefits	\$52,208,532.95	\$60,991,284.00	\$59,608,470.00	-2.3%
<b>Total General Fund:</b>	<b>\$52,448,655.74</b>	<b>\$61,713,832.00</b>	<b>\$60,293,681.00</b>	<b>-2.3%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Personnel</b>				
<b>Overtime</b>				
OVERTIME	\$0.00	\$2,000.00	\$2,000.00	0%
<b>Total Overtime:</b>	<b>\$0.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$126,557.83	\$412,385.00	\$412,123.00	-0.1%
PART-TIME SALARIES	\$6,240.00	\$3,000.00	\$3,000.00	0%
STIPEND	\$0.00	\$750.00	\$0.00	-100%
CLERICAL INCENTIVE	\$0.00	\$2,500.00	\$1,875.00	-25%
LONGEVITY	\$0.00	\$360.00	\$360.00	0%
HOLIDAY	\$0.00	\$1,353.00	\$1,353.00	0%
OUT OF GRADE	\$0.00	\$700.00	\$0.00	-100%
<b>Total Personal Services Non OT:</b>	<b>\$132,797.83</b>	<b>\$421,048.00</b>	<b>\$418,711.00</b>	<b>-0.6%</b>
<b>Purchase of Service</b>				
DEPARTMENTAL EQUIP RENT/LEASE	\$3,360.50	\$5,000.00	\$5,000.00	0%
CONSULTANTS	\$89,531.99	\$190,000.00	\$150,000.00	-21.1%
ADVERTISING	\$8,922.45	\$30,000.00	\$35,000.00	16.7%
PRINTING	\$1,456.04	\$4,000.00	\$3,000.00	-25%
TRAINING	\$0.00	\$20,000.00	\$20,000.00	0%
EMPLOYEE SCREENING	\$0.00	\$3,000.00	\$4,000.00	33.3%
<b>Total Purchase of Service:</b>	<b>\$103,270.98</b>	<b>\$252,000.00</b>	<b>\$217,000.00</b>	<b>-13.9%</b>
<b>Goods and Supplies</b>				
COMMUNICATION SERVICES	\$0.00	\$1,000.00	\$0.00	-100%
COPY MACHINE SUPPLIES	\$0.00	\$5,000.00	\$5,000.00	0%
OFFICE SUNDRIES/SUPPLIES	\$3,279.67	\$6,500.00	\$8,000.00	23.1%
DATA PROCESS SOFTWARE & SUPP	\$0.00	\$20,000.00	\$20,000.00	0%
FOOD PURCHASE	\$0.00	\$2,000.00	\$1,500.00	-25%
IN-STATE TRAVEL	\$0.00	\$3,000.00	\$3,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$774.31	\$5,000.00	\$5,000.00	0%
ACHIEV. & ACKNOWLEDGEMENTS	\$0.00	\$5,000.00	\$5,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$4,053.98</b>	<b>\$47,500.00</b>	<b>\$47,500.00</b>	<b>0%</b>
<b>Total Personnel:</b>	<b>\$240,122.79</b>	<b>\$722,548.00</b>	<b>\$685,211.00</b>	<b>-5.2%</b>
<b>Total General Government:</b>	<b>\$240,122.79</b>	<b>\$722,548.00</b>	<b>\$685,211.00</b>	<b>-5.2%</b>
<b>Pensions and Benefits</b>				
<b>HR Benefits</b>				
<b>HR Benefits</b>				
VACATION BUY-BACK	\$32,505.93	\$35,700.00	\$35,700.00	0%
UNEMPLOYMENT INSURANCE	\$45,357.61	\$100,000.00	\$50,000.00	-50%
LIFE INSURANCE	\$49,068.45	\$200,000.00	\$200,000.00	0%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
FLEX SPENDING	\$22,053.75	\$37,080.00	\$37,080.00	0%
HEALTH INSURANCE	\$48,991,854.89	\$56,097,864.00	\$56,050,885.00	-0.1%
DENTAL INSURANCE	\$1,206,356.82	\$1,176,787.00	\$1,176,787.00	0%
MEDICARE	\$833,670.46	\$800,000.00	\$800,000.00	0%
CONTRACTUAL UNION COSTS	\$934,575.92	\$2,385,835.00	\$1,100,000.00	-53.9%
EAP/MANDATORY DRUG TESTING	\$19,674.70	\$45,818.00	\$45,818.00	0%
UNUSED SICK LEAVE BONUS	\$53,820.64	\$76,500.00	\$76,500.00	0%
SICK LEAVE BUY BACK	\$19,593.78	\$35,700.00	\$35,700.00	0%
<b>Total HR Benefits:</b>	<b>\$52,208,532.95</b>	<b>\$60,991,284.00</b>	<b>\$59,608,470.00</b>	<b>-2.3%</b>
<b>Total HR Benefits:</b>	<b>\$52,208,532.95</b>	<b>\$60,991,284.00</b>	<b>\$59,608,470.00</b>	<b>-2.3%</b>
<b>Total Pensions and Benefits:</b>	<b>\$52,208,532.95</b>	<b>\$60,991,284.00</b>	<b>\$59,608,470.00</b>	<b>-2.3%</b>
<b>Total Expenditures:</b>	<b>\$52,448,655.74</b>	<b>\$61,713,832.00</b>	<b>\$60,293,681.00</b>	<b>-2.3%</b>



# INFORMATION TECHNOLOGY CENTER



**Edward Medeiros Jr.**  
Acting Director

## Mission

The mission of the Information Technology Center (ITC) is to streamline the business processes of the City through the use of technology, while improving efficiency and delivering services for residents and employees of Brockton. The ITC provides strategic oversight of the City's information technology activities and oversees the architecture and implementation of all operational and business support systems. We are constantly building and maintaining the most innovative and reliable communications network which meets our ever-changing needs.

## Services

- Maintain:
  - 93 servers; 18 storage devices; 9 telephone systems; 7 voicemail systems; 600 Centrex Phone lines; 1800 service calls per year; 300 software applications; and 21 miles of outdoor fiber optic cable.
  - Public safety camera system.
  - Network equipment, firewalls, and data/application storage systems.
  - City email, calendar, and storage system software; City website; City cell phones.
  - Financial and geographical information management system software.
  - Police and Fire department management and reporting system software.
  - Computer Aided Dispatch (Police and Fire) software.
  - GPS devices for City and Contractor Vehicle Monitoring.
  - Cemetery plot management system software.
- Train City and school personnel on current applications and personal computers, printers, and peripherals.
- Work closely with the Police, Fire, Department of Public Works (DPW), and Brockton Emergency Management Agency (BEMA ) to advance technology used in day to day operations, apparatus communications, and radio amplification throughout the City.

## FY23 Accomplishments

- Upgraded MUNIS financial software, improving user experience and adding new reports and other features that were not available in older versions.
- Installed 30 new PC's around the City, improving staff experience and reducing software latency.
- Installed 30 new PC's for public use at three libraries, improving patron experience.
- Upgraded the security software to better protect data on those systems and providing management of risk by containing threats and repairing damage.
- Upgraded security camera system around City Hall by adding 12 cameras providing better quality footage and coverage.
- Upgraded twenty staff members to Adobe Cloud software to increase productivity and streamline processes with outside agencies that regularly collaborate.

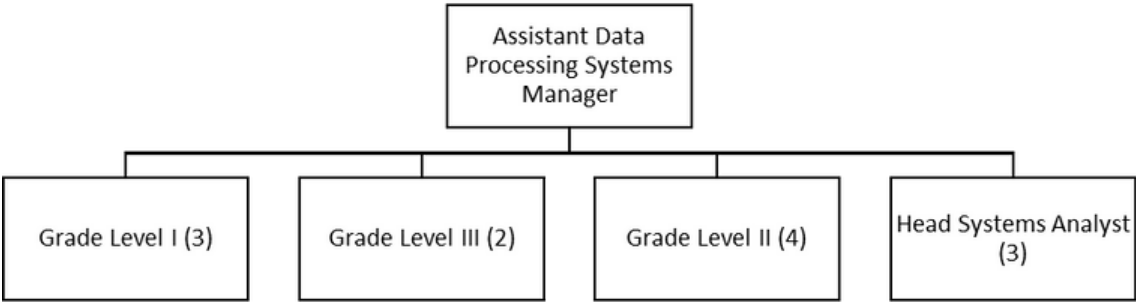
## OBJECTIVES

Objective	Status	City Goal
1. Implement new permit and code enforcement software for Board of Health, Planning, Conservation, and Business Licenses.	Ongoing FY24	2
2. Upgrade networking equipment at City Hall and other locations to improve staff efficiency and public experience.	Ongoing FY24	2,3
3. Upgrade library staff PC's to improve user experience and increase departmental efficiency.	Ongoing FY24	3
4. Upgrade IT help desk software to increase staff efficiency and solve requests faster.	Ongoing FY24	2,3
5. Upgrade wireless access points at City Hall and other sites to improve the internet experience.	Ongoing FY24	2,3
6. Add new staffing to replace retired personnel and support increased demand in Public Safety and Library Services.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
2	Number of new switches installed in City buildings.	2	10	10
4	Number of service requests resolved	1,159	2,490	2,750
6	IT staffed added	0	3	3

**ORGANIZATIONAL CHART**





## PERSONAL SERVICES

TITLE	NAME	Start Date	Salary	Ed Incent.
Asst. D/P Systems Manager	Edward Medieros	01/19/06	121,201	9,696
Grade Level III	Gilson Timas	09/14/15	98,859	7,909
Grade Level III	Frederick Rodriguez	01/09/17	98,859	6,920
Head Systems Analyst	Joseph Ciulla	06/07/99	96,204	7,696
Head Systems Analyst	Joseph Johnson	06/07/99	96,204	6,734
Head Systems Analyst	Emmanuel Evora	8/10/15	96,204	7,696
Grade Level I	Heather Ferron	10/04/04	75,194	5,264
Grade Level II	Nicholas Alexiou	06/11/07	89,891	5,393
Grade Level II	Jason Uskevich	01/02/18	89,891	5,393
Grade Level I	Adam Mello	11/21/22	59,833	3,590
Grade Level I	Anthony Savage	12/07/22	59,833	4,787
Head Systems Analyst	VACANT		68,556	4,113
Grade Level II	VACANT		68,556	4,113
Grade Level II	VACANT		68,556	4,113
<b>Total</b>			<b>1,187,841</b>	<b>83,419</b>

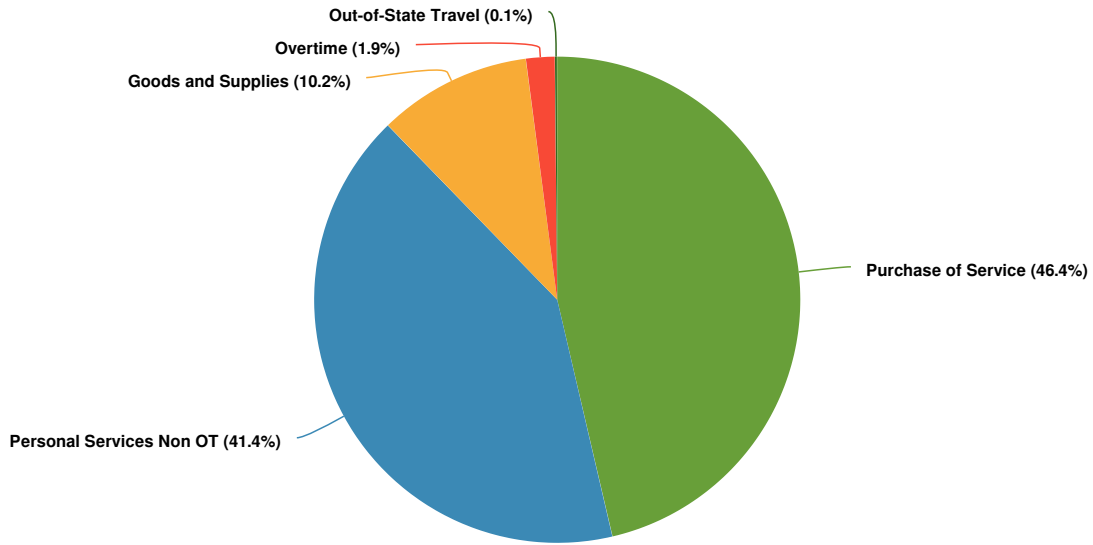
### Personal Services Summary

FULL TIME	1,187,841
ADMIN INCENTIVE	32,000
STIPEND	3,000
LONGEVITY	7,270
OUT OF GRADE	15,000
EDUCATIONAL INCENTIVE	83,419
ON CALL	75,000
<b>Total</b>	<b>1,403,530</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$45,896.87	\$65,000.00	\$65,000.00	0%
Personal Services Non OT	\$1,140,395.62	\$1,423,128.00	\$1,403,530.00	-1.4%
Purchase of Service	\$1,196,665.41	\$1,487,000.00	\$1,571,820.00	5.7%
Goods and Supplies	\$164,990.63	\$334,310.00	\$345,610.00	3.4%
Out-of-State Travel	\$1,157.18	\$2,000.00	\$5,000.00	150%
<b>Total General Fund:</b>	<b>\$2,549,105.71</b>	<b>\$3,311,438.00</b>	<b>\$3,390,960.00</b>	<b>2.4%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Information Technology Center</b>				
<b>Overtime</b>				
OVERTIME	\$45,896.87	\$65,000.00	\$65,000.00	0%
<b>Total Overtime:</b>	<b>\$45,896.87</b>	<b>\$65,000.00</b>	<b>\$65,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$917,834.74	\$1,214,358.00	\$1,187,841.00	-2.2%
STIPEND	\$3,738.32	\$3,000.00	\$3,000.00	0%
ADMIN INCENTIVE	\$20,000.00	\$28,000.00	\$32,000.00	14.3%
LONGEVITY	\$7,760.00	\$7,270.00	\$7,270.00	0%
EDUCATIONAL INCENTIVE	\$61,130.13	\$80,500.00	\$83,419.00	3.6%
ON CALL	\$76,083.38	\$75,000.00	\$75,000.00	0%
OUT OF GRADE	\$0.00	\$15,000.00	\$15,000.00	0%
SEPARATION COSTS	\$53,849.05	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,140,395.62</b>	<b>\$1,423,128.00</b>	<b>\$1,403,530.00</b>	<b>-1.4%</b>
<b>Purchase of Service</b>				
VEHICLE REPAIR/MAINTENANCE	\$3,186.66	\$5,500.00	\$5,800.00	5.5%
DEPART EQUIP REPAIR/MAINT	\$0.00	\$4,000.00	\$4,200.00	5%
DATA PROCESS EQUIP REP/MAINT	\$845,622.07	\$1,011,000.00	\$1,061,820.00	5%
CONSULTANTS	\$9,891.75	\$75,000.00	\$79,000.00	5.3%
TELEPHONE	\$246,921.96	\$262,500.00	\$270,000.00	2.9%
COMMUNICATION SERVICES	\$68,820.47	\$79,000.00	\$83,000.00	5.1%
TRAINING	\$22,222.50	\$50,000.00	\$68,000.00	36%
<b>Total Purchase of Service:</b>	<b>\$1,196,665.41</b>	<b>\$1,487,000.00</b>	<b>\$1,571,820.00</b>	<b>5.7%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$0.00	\$2,500.00	\$2,625.00	5%
REFERENCE MATERIALS	\$0.00	\$500.00	\$500.00	0%
OFFICE SUNDRIES/SUPPLIES	\$658.62	\$2,500.00	\$2,625.00	5%
DATA PROCESS SOFTWARE & SUPP	\$163,364.51	\$325,000.00	\$335,000.00	3.1%
IN-STATE TRAVEL	\$0.00	\$1,350.00	\$2,400.00	77.8%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$360.00	\$360.00	0%
TUITION & TRAINING	\$967.50	\$2,100.00	\$2,100.00	0%
<b>Total Goods and Supplies:</b>	<b>\$164,990.63</b>	<b>\$334,310.00</b>	<b>\$345,610.00</b>	<b>3.4%</b>
<b>Out-of-State Travel</b>				
OUT OF STATE TRAVEL	\$1,157.18	\$2,000.00	\$5,000.00	150%
<b>Total Out-of-State Travel:</b>	<b>\$1,157.18</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>	<b>150%</b>
<b>Total Information Technology Center:</b>	<b>\$2,549,105.71</b>	<b>\$3,311,438.00</b>	<b>\$3,390,960.00</b>	<b>2.4%</b>
<b>Total General Government:</b>	<b>\$2,549,105.71</b>	<b>\$3,311,438.00</b>	<b>\$3,390,960.00</b>	<b>2.4%</b>
<b>Total Expenditures:</b>	<b>\$2,549,105.71</b>	<b>\$3,311,438.00</b>	<b>\$3,390,960.00</b>	<b>2.4%</b>



## LAW



**Megan D. Bridges**  
City Solicitor

## Mission

The Law Department's mission is to defend the City of Brockton, provide legal advice, assistance and support in a timely, effective and professional manner to the City's officers, officials and employees; to represent the City in litigation which it initiates; to draft contracts, leases, deeds and other legal instruments as necessary; to provide legal opinions when requested; and to represent the City's interests in labor disputes.

The Law Department is under the direction of the City Solicitor, who is the City's chief legal officer. The City Solicitor is responsible for providing legal advice, assistance, and support to all City officials, boards, committees, commissions, department heads, and employees in the lawful performance of their duties for the effective and orderly operation of local government. The City Solicitor represents the City of Brockton as a municipal corporation and does not provide legal assistance or advice to private citizens.

## Services

- Responsible for providing representation and advice on behalf of the City and to City officials in the following areas, including but not limited to, zoning issues; environmental issues; employment law; civil rights; civil service; contract actions; Appellate Tax Board cases; real estate issues; workers' compensation; prosecution of building and health code violations; housing court matters; personnel issues; and personal injury and property damage claims.
- Oversee labor negotiations, grievance and arbitration proceedings, and civil service hearings.
- Draft ordinances and other legal documents; numerous verbal and written opinions are rendered to the Mayor and Department Heads.
- Responsible for administrative and clerical duties associated with the Traffic Commission, including budget and purchasing, collection of surcharge fees, constituent inquiries regarding parking and traffic issues, parking ticket appeals and hearings. The paralegal is the appointed Parking Clerk.

## FY23 Accomplishments

- Facilitated favorable resolution of various actions brought both against the City and by the City.
- Provided legal advice, formal legal opinions, participated in contract negotiations, drafted and reviewed ordinances, special acts, and orders; assisted departments with public records compliance, attended meetings of the City Council, and various boards and commissions.
- Implemented case management software to systemize the organization and tracking of cases and matters handled by the department.
- Successfully completed contract negotiations and the integration of nearly all collective bargaining agreements with City unions.
- Advanced the outsourcing of the administration of workers' compensation claims for both school and city employees.

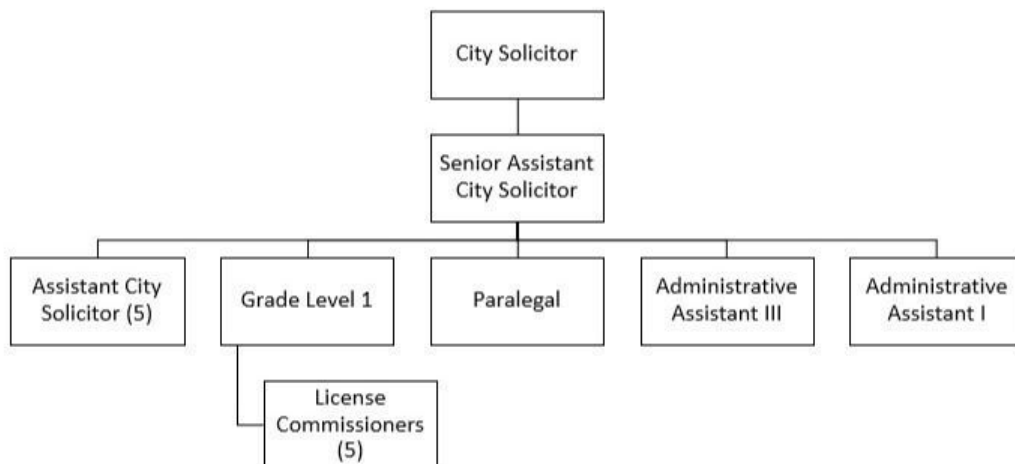
## OBJECTIVES

Objective	Status	City Goal
1. Create a frequently asked questions page for the Law Department.	Ongoing FY24	3
2. Continue to systemize uniform code enforcement across City departments.	Ongoing FY24	2
3. Collective bargaining negotiations and executing fully integrated three-year contracts with all City unions.	Ongoing FY24	3
4. Prioritize continuing education to expand attorney expertise and specialization.	Ongoing FY24	3
5. Revise City Zoning Ordinances.	Ongoing FY24	3
6. Expand Receivership Program in conjunction with the Neighborhood Renewal Division (NRD).	Ongoing FY24	3
7. Develop cost savings report for case evaluation and recovery.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
6	Receivership program expansion in conjunction with Neighborhood Renewal Division (NRD).	0	3	7

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

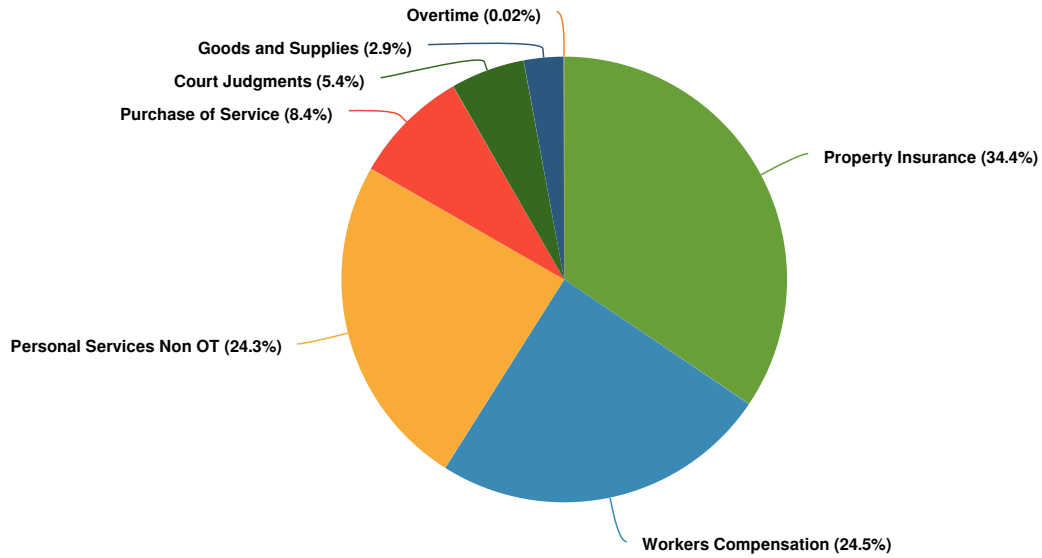
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Full Time City Solicitor	Megan Bridges	11/21/16	480	171,286	
Senior Assistant City Solicitor	Karen Fisher	07/10/13	750	150,179	
Full Time Assistant City Solicitor	Anthony Donegan, Jr.	08/28/20		116,831	
Full Time Assistant City Solicitor	Aileen C. Wax	09/21/15	480	128,807	
Full Time Assistant City Solicitor	Allison Cogliano	11/18/20		116,831	
Full Time Assistant City Solicitor	Gregory Mathieu	08/13/21		113,428	
Full Time Assistant City Solicitor	Kayla Venckauskas	04/10/23		110,125	
Paralegal	Michelle Yaffe	04/24/02	1,250	80,623	5,644
Administrative Assistant III	Synthia Olivier	03/06/17	480	61,489	615
Administrative Assistant I	VACANT			38,337	383
		<b>Total</b>	<b>3,440</b>	<b>1,087,936</b>	<b>6,642</b>

Personal Services	
Summary	
FULL TIME	1,087,936
PART-TIME	20,000
STIPEND	750
ADMIN INCENTIVE	2,000
LONGEVITY	3,440
EDUCATION INCENTIVE	6,642
CLERICAL INCENTIVE	5,000
HOLIDAY	3,393
<b>Total</b>	<b>1,129,161</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$1,291.48	\$1,000.00	\$1,000.00	0%
Personal Services Non OT	\$1,021,301.58	\$1,100,910.00	\$1,129,161.00	2.6%
Purchase of Service	\$424,239.35	\$346,895.00	\$391,214.00	12.8%
Goods and Supplies	\$73,376.81	\$134,374.00	\$134,514.00	0.1%
Court Judgments	\$217,471.54	\$250,000.00	\$250,000.00	0%
Workers Compensation	\$1,139,080.25	\$1,140,183.00	\$1,140,183.00	0%
Property Insurance	\$1,465,950.00	\$1,505,950.00	\$1,600,000.00	6.2%
<b>Total General Fund:</b>	<b>\$4,342,711.01</b>	<b>\$4,479,312.00</b>	<b>\$4,646,072.00</b>	<b>3.7%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Law</b>				
<b>Overtime</b>				
OVERTIME	\$1,291.48	\$1,000.00	\$1,000.00	0%
<b>Total Overtime:</b>	<b>\$1,291.48</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$977,253.29	\$1,059,979.00	\$1,087,936.00	2.6%
PART-TIME SALARIES	\$0.00	\$20,000.00	\$20,000.00	0%
STIPEND	\$706.83	\$750.00	\$750.00	0%
CLERICAL INCENTIVE	\$2,500.00	\$5,000.00	\$5,000.00	0%
ADMIN INCENTIVE	\$3,500.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$3,740.00	\$3,170.00	\$3,440.00	8.5%
HOLIDAY	\$5,419.56	\$3,393.00	\$3,393.00	0%
EDUCATIONAL INCENTIVE	\$8,972.60	\$6,618.00	\$6,642.00	0.4%
OUT OF GRADE	\$3,860.21	\$0.00	\$0.00	0%
SEPARATION COSTS	\$14,115.15	\$0.00	\$0.00	0%
WORKERS COMPENSATION	\$1,233.94	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,021,301.58</b>	<b>\$1,100,910.00</b>	<b>\$1,129,161.00</b>	<b>2.6%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$0.00	\$608.00	\$0.00	-100%
DEPARTMENTAL EQUIP RENT/LEASE	\$3,118.21	\$6,032.00	\$3,119.00	-48.3%
PROPERTY RELATED SERVICES	\$202.95	\$450.00	\$450.00	0%
LEGAL	\$323,323.76	\$258,000.00	\$283,000.00	9.7%
CONSULTANTS	\$44,506.38	\$71,810.00	\$96,810.00	34.8%
OTHER CONTRACT SERVICES	\$765.95	\$2,523.00	\$2,523.00	0%
TELEPHONE	\$0.00	\$2,160.00	\$0.00	-100%
ADVERTISING	\$273.88	\$900.00	\$900.00	0%
PRINTING	\$52,048.22	\$4,412.00	\$4,412.00	0%
<b>Total Purchase of Service:</b>	<b>\$424,239.35</b>	<b>\$346,895.00</b>	<b>\$391,214.00</b>	<b>12.8%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$5,000.00	\$5,000.00	0%
BOOKS/PERIODICALS	\$18,248.43	\$18,464.00	\$18,464.00	0%
IN-STATE TRAVEL	\$232.17	\$2,000.00	\$5,000.00	150%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$8,138.27	\$10,150.00	\$10,150.00	0%
TUITION & TRAINING	\$11,199.00	\$25,000.00	\$25,000.00	0%
OTHER INSURANCES	\$10,287.94	\$0.00	\$0.00	0%
OUT OF COURT SETTLEMENTS	\$25,271.00	\$34,500.00	\$34,500.00	0%
REGISTRY OF DEEDS FEES	\$0.00	\$2,000.00	\$2,000.00	0%
PROPERTY DAMAGE CLAIMS	\$0.00	\$34,400.00	\$34,400.00	0%
DEPARTMENT EQUIPMENT	\$0.00	\$2,860.00	\$0.00	-100%
<b>Total Goods and Supplies:</b>	<b>\$73,376.81</b>	<b>\$134,374.00</b>	<b>\$134,514.00</b>	<b>0.1%</b>





Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Court Judgments</b>				
COURT JUDGEMENTS	\$217,471.54	\$250,000.00	\$250,000.00	0%
<b>Total Court Judgments:</b>	<b>\$217,471.54</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>0%</b>
<b>Property Insurance</b>				
OTHER INSURANCES	\$1,465,950.00	\$1,505,950.00	\$1,600,000.00	6.2%
<b>Total Property Insurance:</b>	<b>\$1,465,950.00</b>	<b>\$1,505,950.00</b>	<b>\$1,600,000.00</b>	<b>6.2%</b>
<b>Total Law:</b>	<b>\$3,203,630.76</b>	<b>\$3,339,129.00</b>	<b>\$3,505,889.00</b>	<b>5%</b>
<b>Total General Government:</b>	<b>\$3,203,630.76</b>	<b>\$3,339,129.00</b>	<b>\$3,505,889.00</b>	<b>5%</b>
<b>Pensions and Benefits</b>				
<b>Workers Compensation</b>				
<b>Workers Compensation</b>				
WORKERS' COMPENSATION MEDICAL	\$899,575.62	\$865,183.00	\$865,183.00	0%
MEDICAL S 100B	\$239,504.63	\$275,000.00	\$275,000.00	0%
<b>Total Workers Compensation:</b>	<b>\$1,139,080.25</b>	<b>\$1,140,183.00</b>	<b>\$1,140,183.00</b>	<b>0%</b>
<b>Total Workers Compensation:</b>	<b>\$1,139,080.25</b>	<b>\$1,140,183.00</b>	<b>\$1,140,183.00</b>	<b>0%</b>
<b>Total Pensions and Benefits:</b>	<b>\$1,139,080.25</b>	<b>\$1,140,183.00</b>	<b>\$1,140,183.00</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$4,342,711.01</b>	<b>\$4,479,312.00</b>	<b>\$4,646,072.00</b>	<b>3.7%</b>

# LAW- LICENSE COMMISSION

## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Grade Level 1	Silvia Carvalho	09/01/97	1,350	75,194	5,264
<b>Total</b>			<b>1,350</b>	<b>75,194</b>	<b>5,264</b>

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	75,194
PART TIME	24,000
LONGEVITY	1,350
ADMIN INCENTIVE	2,000
EDUCATIONAL INCENTIVE	5,264
<b>Total</b>	<b>107,808</b>

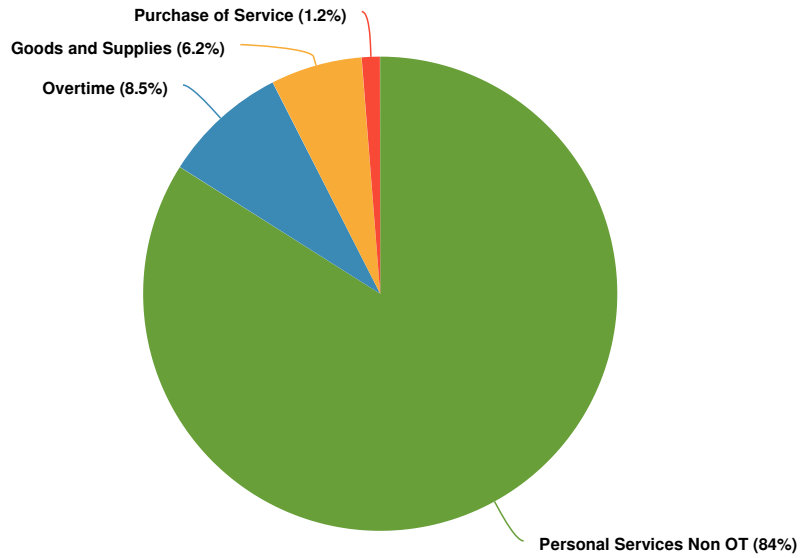
### Stipend

*License Commissioners	John McGarry	10/24/2022
*License Commissioners	Paul Studenski	9/28/2020
*License Commissioners	Jeffery Charnel	8/31/2017
*License Commissioners	Robert Simpson, Jr.	
*License Commissioners	VACANT	



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$2,652.49	\$10,950.00	\$10,950.00	0%
Personal Services Non OT	\$88,390.80	\$94,858.00	\$107,808.00	13.7%
Purchase of Service	\$115.99	\$1,290.00	\$1,600.00	24%
Goods and Supplies	\$655.99	\$2,625.00	\$8,000.00	204.8%
<b>Total General Fund:</b>	<b>\$91,815.27</b>	<b>\$109,723.00</b>	<b>\$128,358.00</b>	<b>17%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Law - License Commission</b>				
<b>Overtime</b>				
OVERTIME	\$2,652.49	\$10,950.00	\$10,950.00	0%
<b>Total Overtime:</b>	<b>\$2,652.49</b>	<b>\$10,950.00</b>	<b>\$10,950.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$75,574.63	\$75,194.00	\$75,194.00	0%
PART-TIME SALARIES	\$0.00	\$4,800.00	\$24,000.00	400%
STIPEND	\$4,130.07	\$6,250.00	\$0.00	-100%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$1,250.00	\$1,350.00	\$1,350.00	0%
EDUCATIONAL INCENTIVE	\$5,436.10	\$5,264.00	\$5,264.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$88,390.80</b>	<b>\$94,858.00</b>	<b>\$107,808.00</b>	<b>13.7%</b>
<b>Purchase of Service</b>				
OFFICE EQUIP REPAIR/MAINT	\$0.00	\$450.00	\$450.00	0%
ADVERTISING	\$0.00	\$190.00	\$500.00	163.2%
PRINTING	\$115.99	\$650.00	\$650.00	0%
<b>Total Purchase of Service:</b>	<b>\$115.99</b>	<b>\$1,290.00</b>	<b>\$1,600.00</b>	<b>24%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$339.98	\$350.00	\$500.00	42.9%
REFERENCE MATERIALS	\$0.00	\$500.00	\$1,500.00	200%
OFFICE SUNDRIES/SUPPLIES	\$316.01	\$700.00	\$2,000.00	185.7%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$75.00	\$2,000.00	2,566.7%
DEPARTMENT EQUIPMENT	\$0.00	\$1,000.00	\$2,000.00	100%
<b>Total Goods and Supplies:</b>	<b>\$655.99</b>	<b>\$2,625.00</b>	<b>\$8,000.00</b>	<b>204.8%</b>
<b>Total Law - License Commission:</b>	<b>\$91,815.27</b>	<b>\$109,723.00</b>	<b>\$128,358.00</b>	<b>17%</b>
<b>Total General Government:</b>	<b>\$91,815.27</b>	<b>\$109,723.00</b>	<b>\$128,358.00</b>	<b>17%</b>
<b>Total Expenditures:</b>	<b>\$91,815.27</b>	<b>\$109,723.00</b>	<b>\$128,358.00</b>	<b>17%</b>



# LIBRARY



**Paul Engle**  
Director

## Mission

The Brockton Public Library is a free, open, and essential resource that fosters literacy, stimulates imagination, and provides access to technology and information that promotes lifelong learning to strengthen our community.

## Services

- Provide library services, events, and programming are provided free of charge.
- Operate three branches; Main, East, and West, which are open a total of 90 hours a week.
- Center for early childhood, teen, and adult continuing education.
- Provide nearly 500,000 items in our library in multiple formats, including but not limited to, hard copy and electronic titles.
- Share resources between libraries in Massachusetts.
- Offer printing, copying, faxing, and scanning services to the public at a minimal charge.
- Provide open internet access and access to many online databases.
- Allow the community access to a variety of spaces for events, programs, civic engagement, and information sharing.
- Offer a wide range of programming including SOL, STEM, Fine Arts, Humanities, and Maker Space.
- Work in partnership with many local, regional, and state organizations to offer programs such as tax preparation, college preparation, and career counseling.
- Maintain certification by the Massachusetts Board of Library Commissioners and receives full State-Aid for Public Libraries.

## FY23 Accomplishments

- Collaboration: Numerous Covid vaccine clinics with MA Department of Public Health
- Collaboration: Brockton Law Library ask a lawyer series
- Collaboration: Worked with Brockton Arts to maintain and curate contemporary regional art at the main library
- Community: Grievance support group
- Community: Partnership with Foster MA
- Education: ESOL, citizenship, and technology classes; tutoring (all ages), Youth Workforce Training
- Grants: Awarded a 50,000 grant from MBLC (via IMLS) to purchase a mobile planetarium
- Grants: LSTA Citizenship Corner grant
- Infrastructure: Additional security camera placements
- Infrastructure: Professional spring cleanup at all three branches
- Infrastructure: RFQ Roof replacement project
- MBLC: Completed the ARIS report
- MBLC: Met all required criteria so that the library received our full State Aid for Public Libraries funding.
- Meetings: Admin staff meeting to assign library materials purchases for FY 23
- Meetings: Attend bi-monthly OCLN Members Council.
- Meetings: Attend monthly Brockton Library Foundation meetings.
- Meetings: Attend monthly Library Board of Trustees meetings.
- Meetings: Attend Urban Library Directors ad hoc meeting.
- Meetings: Attended weekly Department Head meetings.
- Meetings: Bi-weekly meeting of library leadership.

- Meetings: Bi-weekly meetings with individual library departments.
- Meetings: Established and attend bi-monthly OCLN New Director's Roundtable.
- Meetings: Health and Safety committee meetings (monthly).
- Outreach: Attend Digital Commonwealth Membership Committee.
- Outreach: Attend function at Dover Street (Brockton Arts).
- Outreach: Attend Metro South Annual Meeting.
- Outreach: Attended a "Coffee Hour" with veterans at the Howard House.
- Outreach: Brockton Public Schools ArtSmart and elementary art exhibits.
- Outreach: Establish (in coordination with the Office of the Mayor, Brockton Library Foundation, and Councillor at Large Winthrop Farwell) a Poet Laureate and Youth Poet Laureate.
- Outreach: Hosted the annual meeting for the National Coalition of Negro Woman.
- Outreach: Participated in the Fuller Craft Museum's Strategic Plan events.
- Outreach: Project Outreach serving our elderly, veterans, and homebound patrons.
- Partnerships: Established a collaboration between the BrPL and Bard University to create a Brockton area Clemente Program – The Clemente Program offers fully accredited college courses to individuals with financial need.
- Programming: Brockton Symphony Chamber Concert Series, and numerous other concerts.
- Programming: Children's programming at the Brockton Farmer's Market.
- Programming: Evening of Elegance gala fundraiser for the Brockton Library Foundation
- Programming: hosted a large number of Brockton Area NAACP events, including ACT-SO.
- Programming: Lawn at East events (Throughout July and August, children's programming and concerts).
- Programming: Numerous author talks and book groups for children, young adults, and adults.
- Programming: Numerous children's programming at all three branch locations.
- Programming: Poetry events including: Everyone Has a Voice, Voices of Diversity, Celebrating Educators.
- Programming: Teen orientated programs.
- STEM: Brockton Public Library Maker Space and mobile planetarium shows.
- Technology: Began a project to replace printers and copiers and migrate to a new print/time management software.
- Technology: RFP for library website migration project – Chose the lowest bid.
- Technology: WiFi upgrades at all three branches.
- Technology: Working in partnership with ITC, began a project to replace and upgrade all PC towers at all three branches.
- Training: Attended mandatory LGBTQ+ training.
- Training: Hosted City wide Active Shooter Trainings.
- Union: Participated in contract negotiations with SEIU-888.

## OBJECTIVES

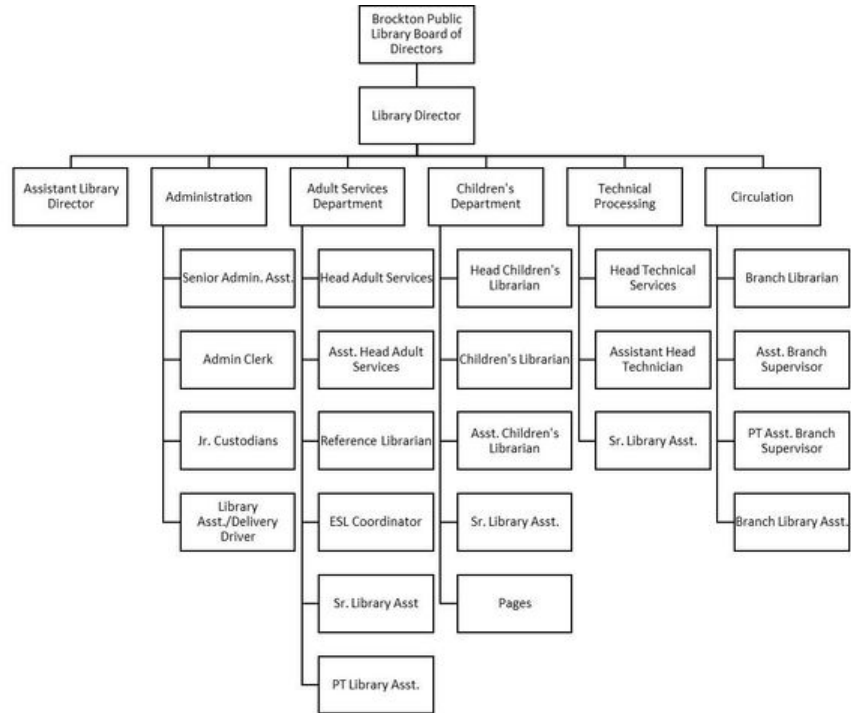
Objective	Status	City Goal
1. Support a center for lifelong learning and culture that expands civic programming and education for all Brockton residents.	Ongoing FY24	1,2
2. Strengthen partnerships and collaborations to more completely integrate the Library into the City's fabric.	Ongoing FY24	1,2
3. Meet the information needs of a highly diverse city (ethnically, education levels, language).	Ongoing FY24	1,2,3
4. Improve the Library's physical and public safety infrastructure.	Ongoing FY24	3
5. Maximize community engagement.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Courses are offered to adult, young adult, and juvenile learners, and connect patrons to civic and educational programming (Live and virtual).	1,130	1,300	1,544
1	Number of classes/programming and attendance that relates to adult, young adult, and juvenile learners (Live and virtual).	16,772	26,389	31,667
2	Number of community-based organization partnerships	49	54	65
3	Adult collection assessment	264,619	275,204	280,496
3	Young adult collection assessment	21,840	22,714	23,150
3	Children's collection assessment	85,820	89,253	90,969
4	Funding for improving infrastructure	\$51,000	\$51,000	\$61,200
4	Number of mandatory staff training	9	10	11



# ORGANIZATIONAL CHART





## PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Library Director	Paul Engle	12/12/16	680	143,385	
Sr. Administrative Assistant	Sandra Reed	5/12/98	1,550	61,804	4,326
Administrative Assistant	Mira Nunes	04/23/18	680	51,299	
Head of the Adult Serv Libr'n	Jonathan Stroud	08/30/04	1,150	67,747	7,452
Head Technical Serv Libr'n	Kevin Nascimento	01/23/06	1,150	67,747	7,452
Branch Librarian	Meagan Perry	11/04/13	950	67,747	7,452
Head Children's Librarian	Tammy Campbell	02/12/07	1,150	67,747	7,452
Children's Librarian	Samantha Westgate	12/18/17	680	52,530	2,627
ESL Literacy Coordinator	Malice Veiga	04/30/01	1,450	59,970	6,597
Reference Librarian, Adult Serv. Dept	Warren Nelson	01/13/22		48,190	3,373
Reference Librarian, Adult Serv. Dept	Nicole O'Brien	04/23/18	680	50,819	5,590
Asst. Head, Adult Serv. Dept.	Thomas Ahearn	01/07/19	680	57,151	6,287
Asst. Technical Serv. Supervisor	Patricia Pero	06/16/70	1,550	55,467	1,664
Asst. Circulation Supervisor	Susan McCormick	11/10/03	1,450	55,467	1,664
Asst. Branch Supervisor	Lorna Fournier	02/09/99	1,550	55,467	1,664
Asst. Children's Room Supervisor	Avian Deane	10/30/18	680	46,962	1,409
Senior Library Asst. Tech Serv. Dept.	Camille Campbell	02/11/19	680	40,828	1,225
Senior Library Asst. Adult Serv. Dept.	Seth Harriott	02/19/20		41,702	
Senior Library Asst. Circulation Dept	Laura Vivada	08/16/94	1,550	50,269	1,508
Senior Library Asst. Circulation Dept	Ricky Murphy	04/02/18	680	46,495	
Bi-Lingual Library Asst. Circulation Dept	Amarilis Lopez	07/27/15	1,550	43,542	
Jr. Building Custodian	Maria Teixeira	10/23/17	680	54,974	
Jr. Building Custodian	Anthony Kashgagian	10/25/17	680	54,974	
Asst. Branch Supervisor	Carlos Lopez-Rojas	07/27/15	680	55,467	1,664
Asst. Library Director	VACANT			68,973	3,700
Circulation Supervisor	VACANT			53,619	5,898
Senior Library Asst. Circulation Dept	VACANT			48,316	3,382
Reference Librarian, Adult Serv. Dept	VACANT			43,924	4,832
Principal Library Asst. Tech Serv. Dept	VACANT			53,313	3,732
Grade Level II	PROPOSED			68,556	4,113
Grade Level II	PROPOSED			68,556	4,113
<b>Total</b>			<b>22,530</b>	<b>1,803,007</b>	<b>99,176</b>

### Part-Time

TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Asst. Branch Supervisor	Shanty Rekha	03/12/20		35,890	
Asst. Branch Supervisor	Alexis Reed	11/13/17	510	35,890	
Library Asst-Branch	Cody Logue	11/04/22		24,386	
Library Asst-Adult Services	Sean Anderson	02/07/22		24,948	
Library Asst-Circulation	Dagmar Medina	08/26/97	1,070	30,164	1,508
Library Asst-Circulation	Jermika Bethune	08/09/21		24,948	748
Library Asst-Circulation	Rahimah Rahim	07/05/22		24,948	2,495
Library Asst-Circulation	Brittany Cherie	10/30/18		24,948	
Library Asst-Circulation	Vetiliza Rodrigues	03/20/23		23,862	1,670
Library Asst-Circulation	Dabue Claros	03/27/23		29,656	2,076
Library Asst/Delivery Driver- Circulation	Kevin Boucher	11/22/21		24,948	



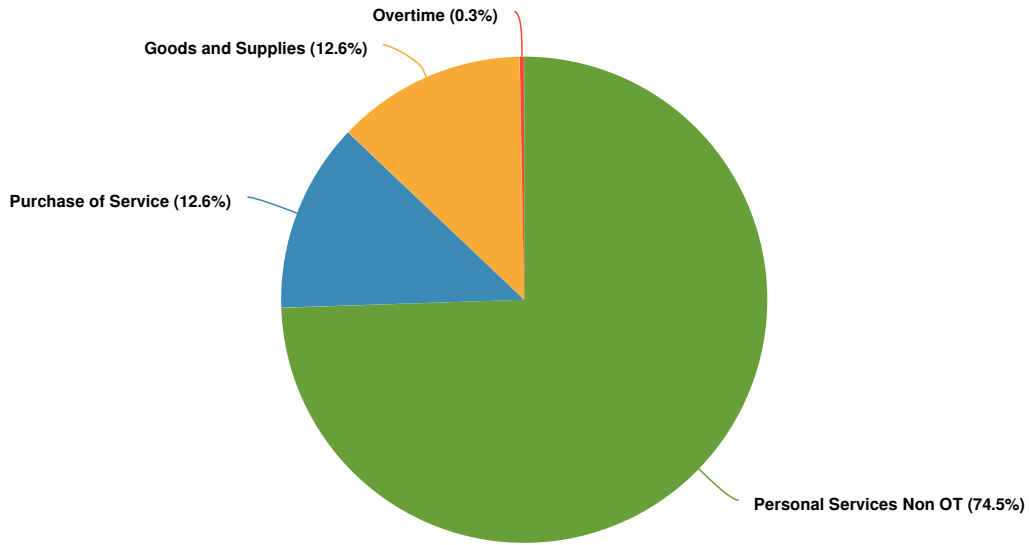
Children's Page	Gianni Nunes-Amado	12/12/22		9,691	
Circulation Page	Jude Jamar Cherie	02/21/23		9,691	
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Circulation Clerk	Pamela Rodrigues Aleman	01/10/22		16,155	
Circulation Clerk	VACANT			15,313	
Library Asst-STEM	PROPOSED			15,600	
		<b>Total</b>	<b>1,580</b>	<b>371,038</b>	<b>8,498</b>

<b>Personal Services Summary</b>	
FULL TIME	1,803,007
PART-TIME	371,038
STIPEND	3,450
LONGEVITY	24,110
SHIFT DIFF	116,000
EDUCATIONAL INCENTIVE	107,673
CLOTH ALLOW	3,400
HAZARDOUS DUTY	1,248
HOLIDAY PAY	678
SEPARATION COSTS	121,711
<b>Total</b>	<b>2,552,315</b>

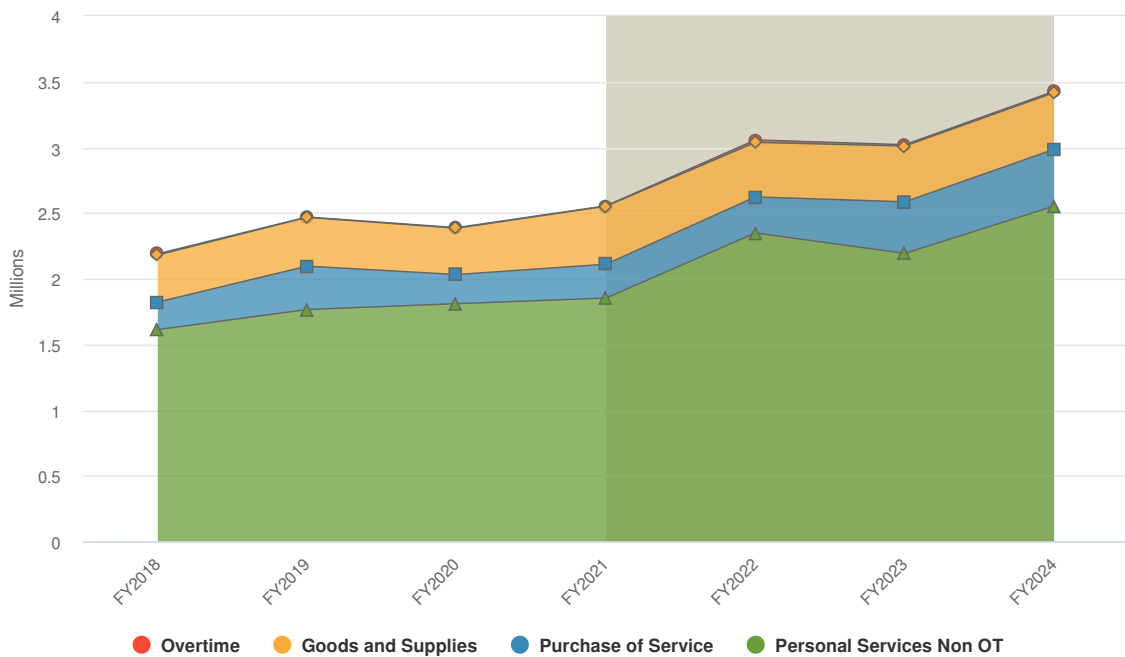


# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



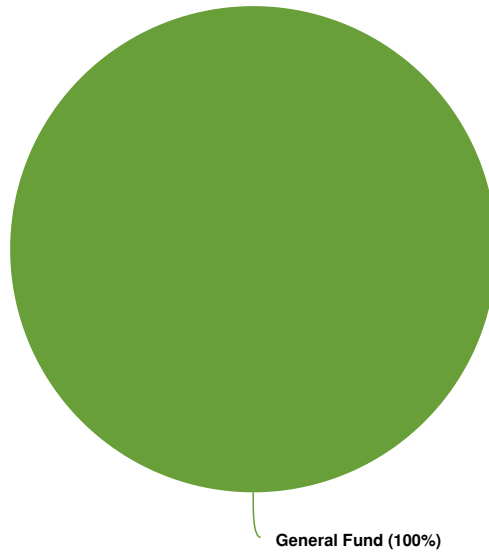
## Budgeted and Historical Expenditures by Expense Type



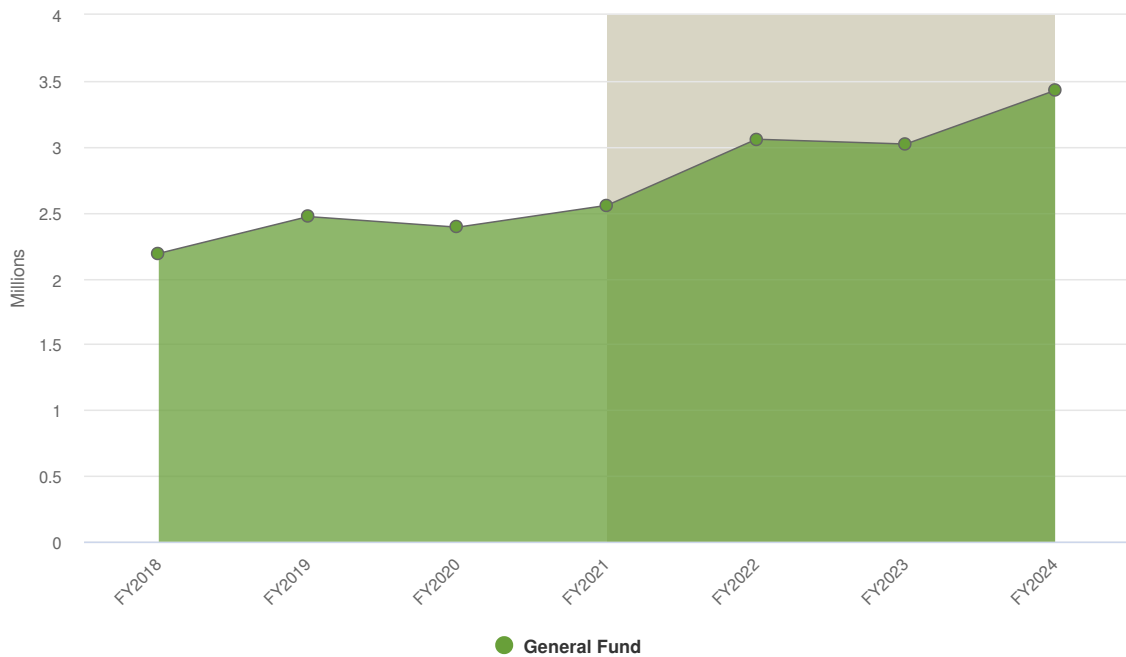
Grey background indicates budgeted figures.

# FINANCIAL OVERVIEW SUMMARY

## 2021 Expenditures by Fund



## Budgeted and Historical 2021 Expenditures by Fund



Grey background indicates budgeted figures.

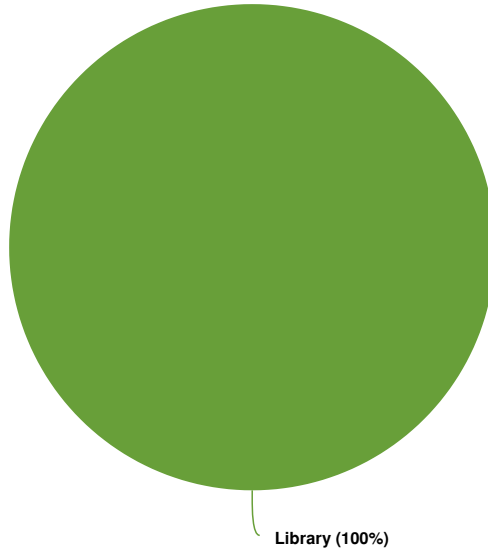
Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$14,492.83	\$10,000.00	\$10,000.00	0%
Personal Services Non OT	\$1,993,841.75	\$2,187,069.00	\$2,552,315.00	16.7%
Purchase of Service	\$264,603.53	\$392,300.00	\$432,300.00	10.2%
Goods and Supplies	\$392,761.96	\$425,000.00	\$432,000.00	1.6%

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
Total General Fund:	\$2,665,700.07	\$3,014,369.00	\$3,426,615.00	13.7%



# EXPENSE SUMMARY

## Budgeted Expenditures by Function



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Culture and Recreation</b>				
<b>Library</b>				
<b>Overtime</b>				
OVERTIME	\$14,492.83	\$10,000.00	\$10,000.00	0%
<b>Total Overtime:</b>	<b>\$14,492.83</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$1,438,230.48	\$1,493,794.00	\$1,803,007.00	20.7%
PART-TIME SALARIES	\$305,543.92	\$382,685.00	\$371,038.00	-3%
STIPEND	\$3,359.61	\$3,450.00	\$3,450.00	0%
SIGNING BONUS	\$54,800.00	\$0.00	\$0.00	0%
LONGEVITY	\$20,622.50	\$23,660.00	\$24,110.00	1.9%
SHIFT DIFFERENTIAL	\$45,427.60	\$75,000.00	\$116,000.00	54.7%
HOLIDAY	\$0.00	\$678.00	\$678.00	0%
EDUCATIONAL INCENTIVE	\$69,851.24	\$81,443.00	\$107,673.00	32.2%
OUT OF GRADE	\$1,490.85	\$0.00	\$0.00	0%
HAZARDOUS DUTY	\$0.00	\$1,248.00	\$1,248.00	0%
SEPARATION COSTS	\$50,418.32	\$121,711.00	\$121,711.00	0%
UNIFORM CLOTHING ALLOWANCE	\$4,097.23	\$3,400.00	\$3,400.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,993,841.75</b>	<b>\$2,187,069.00</b>	<b>\$2,552,315.00</b>	<b>16.7%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$30,536.81	\$60,000.00	\$60,000.00	0%
ENERGY (GAS,OIL,DIESEL)	\$49,000.00	\$60,000.00	\$100,000.00	66.7%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
SEWER & WATER CHARGES	\$5,298.54	\$7,000.00	\$7,000.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$51,000.00	\$51,000.00	\$51,000.00	0%
VEHICLE REPAIR/MAINTENANCE	\$1,882.45	\$5,000.00	\$5,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$2,568.29	\$4,200.00	\$4,200.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$9,820.25	\$6,000.00	\$6,000.00	0%
SECURITY/FIRE CONTROL	\$55,333.75	\$102,000.00	\$102,000.00	0%
CONSULTANTS	\$3,717.50	\$4,000.00	\$4,000.00	0%
PUBLIC SAFETY	\$43,000.00	\$80,000.00	\$80,000.00	0%
COMMUNICATION SERVICES	\$9,570.39	\$10,000.00	\$10,000.00	0%
EXTERMINATING & PEST CONTROL	\$1,276.00	\$1,500.00	\$1,500.00	0%
PRINTING	\$1,599.55	\$1,600.00	\$1,600.00	0%
<b>Total Purchase of Service:</b>	<b>\$264,603.53</b>	<b>\$392,300.00</b>	<b>\$432,300.00</b>	<b>10.2%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$12,143.84	\$12,000.00	\$12,000.00	0%
DATA PROCESS SOFTWARE & SUPP	\$55,265.60	\$55,000.00	\$55,000.00	0%
BUILDING SUPPLIES	\$2,897.37	\$3,000.00	\$3,000.00	0%
ELECTRICAL SUPPLIES	\$1,866.50	\$2,000.00	\$2,000.00	0%
JANITORIAL SUPPLIES	\$8,947.14	\$10,000.00	\$10,000.00	0%
BOOKS/PERIODICALS	\$284,949.89	\$316,000.00	\$323,000.00	2.2%
IN-STATE TRAVEL	\$1,032.44	\$1,000.00	\$1,000.00	0%
TUITION & TRAINING	\$24,700.00	\$25,000.00	\$25,000.00	0%
DEPARTMENT EQUIPMENT	\$959.18	\$1,000.00	\$1,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$392,761.96</b>	<b>\$425,000.00</b>	<b>\$432,000.00</b>	<b>1.6%</b>
<b>Total Library:</b>	<b>\$2,665,700.07</b>	<b>\$3,014,369.00</b>	<b>\$3,426,615.00</b>	<b>13.7%</b>
<b>Total Culture and Recreation:</b>	<b>\$2,665,700.07</b>	<b>\$3,014,369.00</b>	<b>\$3,426,615.00</b>	<b>13.7%</b>
<b>Total Expenditures:</b>	<b>\$2,665,700.07</b>	<b>\$3,014,369.00</b>	<b>\$3,426,615.00</b>	<b>13.7%</b>



## MAYOR



**Robert F. Sullivan**  
Mayor

## Mission

The Mayor's Office is dedicated to delivering high quality, efficient civic services to the residents and business owners of Brockton. The Mayor's staff is responsible for the implementation of City policies, which includes sharing administrative information directly to departments.

## Services

- Collaborate with citizens, community organizations, and businesses to provide information to residents on City services and to quickly address community issues and concerns.
- Coordinate key community outreach engagement events and community recognition events.
- Use social media as an outlet to communicate with the Greater Brockton community in multiple languages.
- Interface with City departments and elected officials at the local, state, and federal levels to assist with complaint resolution in a timely and efficient manner.
- Collaborate with community partners, public and private, to ensure that projects enhance the lives of Brockton residents and business owners.
- Provide information during community crisis situations.
- Partner with Plymouth County Sheriff's Department to offer re-entry to justice involved individuals.
- Market the City to both internal and external stakeholders.

## FY23 Accomplishments

- Awarded Congressionally Directed Spending grants to fund the Cosgrove Pool renovation and a biosolids project.
- Commissioned murals for the community to display the history of diversity and culture that exists within the City.
- Collaborated with approximately 400 businesses that were established in the City.
- Partnered with the MBTA to provide free passes to Cape Cod for Brockton residents to utilize during the summer months.
- Launched "Where Better Begins," a video campaign to showcase people, places, and businesses that make the City a unique and exciting place to live, work, and visit.
- Increased internships in the City of Brockton.
- Created programs to engage community members in focusing on health and wellbeing initiatives.
- Hosted a CORI job fair event, connecting justice involved community members with quality employment opportunities.



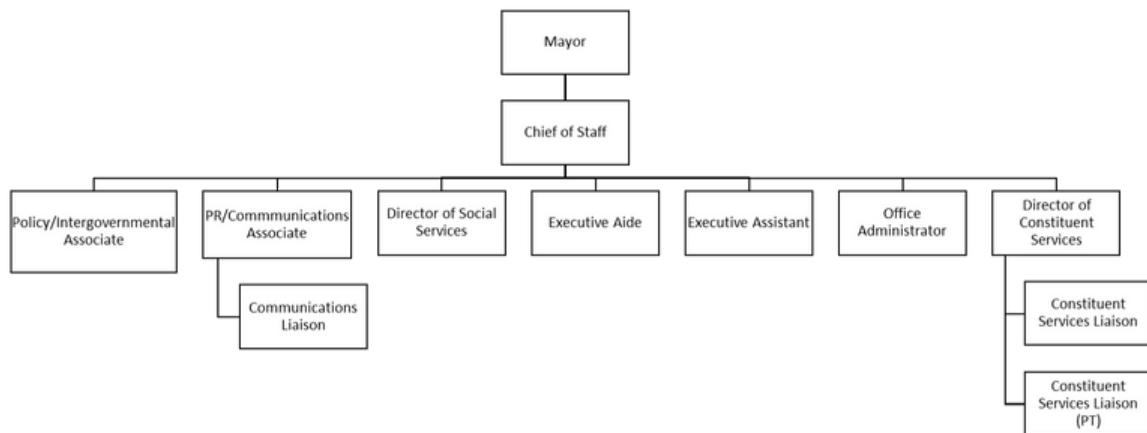
## OBJECTIVES

Objective	Status	City Goal
1. Promote tourism in the City of Brockton to further City-wide development and enhancement.	Ongoing FY24	2,3
2. Continue to advertise and promote ongoing development in the City of Brockton.	Ongoing FY24	2,3
3. Enhance Community Cultural Initiatives.	Ongoing FY24	1,2
4. Send out Mayor's Champions Update newsletter monthly to keep residents informed and engaged.	Ongoing FY24	2
5. Launch an internship program for Brockton students and youth in City Hall.	Ongoing FY24	2
6. Establish an Office of Immigration (OIS) to address pathways to immigration.	New FY24	1,2
7. Continue to promote "Where Better Begins."	Ongoing FY24	1,2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Number of tourism initiatives	3	4	5
2	Number of development projects completed	3	4	9
4	Number of newsletters	9	12	12
8	Number of interns working for City of Brockton departments	48	48	50
9	Number of social media view for "Where Better Begins."	0	5,125	4,160

## ORGANIZATIONAL CHART



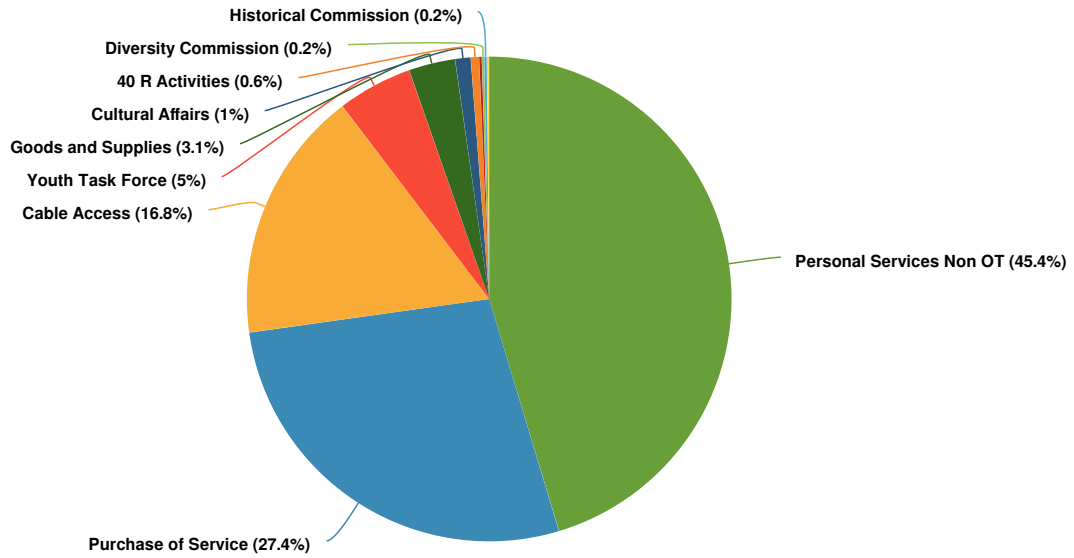
## PERSONAL SERVICES

TITLE	NAME	Start Date	Long	Salary
Mayor	Robert F. Sullivan	01/06/20	950	176,252
Chief of Staff	Sydne Marrow	08/25/21		116,831
Director of Social Services	Jazmine Bradsher	10/18/21		72,828
Office Administrator	Marcelina Varela	03/06/17	480	56,244
Director of Constituent Services	John Messia	01/06/20		89,839
Executive Aide	Kimsone Chau	05/17/18	480	50,407
Part-time Constituent Services Liaison	Joseph Francois	09/06/16		31,264
Communications and Public Relations Associate	Suzanne McCormack	01/30/23		66,300
Communications Liaison	Vacant			42,448
Policy/Intergovernmental Associate	Kamiya Parkin	12/12/22		65,795
Constituent Services Liaison	Joseph DeGrace	01/31/22		50,407
Executive Assistant	Kevin Blaise	11/14/22		51,415
<b>Total</b>			<b>1,910</b>	<b>838,766</b>

<b>Personal Services Summary</b>	<b>General Fund</b>	<b>Cable Revolving Fund</b>
FULL TIME	825,506	13,260
PART TIME	81,264	
LONGEVITY	1,910	
<b>Total</b>	<b>908,680</b>	
<b>Grand Total</b>		<b>921,940</b>

# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$0.00	\$3,000.00	\$3,000.00	0%
Personal Services Non OT	\$749,619.70	\$853,300.00	\$908,680.00	6.5%
Purchase of Service	\$267,231.31	\$519,795.00	\$549,795.00	5.8%
Goods and Supplies	\$38,568.09	\$53,824.00	\$62,324.00	15.8%
40 R Activities	\$0.00	\$11,041.00	\$11,041.00	0%
Cultural Affairs	\$12,204.78	\$20,850.00	\$20,850.00	0%
Cable Access	\$675,000.00	\$675,000.00	\$337,500.00	-50%
Women's Commission	\$0.00	\$3,400.00	\$3,400.00	0%
Diversity Commission	\$0.00	\$3,400.00	\$3,400.00	0%
Historical Commission	\$550.00	\$3,400.00	\$3,400.00	0%
Youth Task Force	\$9,192.90	\$100,000.00	\$100,000.00	0%
<b>Total General Fund:</b>	<b>\$1,752,366.78</b>	<b>\$2,247,010.00</b>	<b>\$2,003,390.00</b>	<b>-10.8%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Mayor</b>				
<b>Overtime</b>				
OVERTIME	\$0.00	\$3,000.00	\$3,000.00	0%
<b>Total Overtime:</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$685,184.90	\$774,870.00	\$825,506.00	6.5%
PART-TIME SALARIES	\$60,002.95	\$77,000.00	\$81,264.00	5.5%
LONGEVITY	\$0.00	\$1,430.00	\$1,910.00	33.6%
SEPARATION COSTS	\$4,431.85	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$749,619.70</b>	<b>\$853,300.00</b>	<b>\$908,680.00</b>	<b>6.5%</b>
<b>Purchase of Service</b>				
TOURISM PROMO	\$15,526.32	\$110,000.00	\$110,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$923.57	\$2,295.00	\$2,295.00	0%
HUMAN SERVICE CONTRACTS	\$108,682.46	\$135,000.00	\$135,000.00	0%
CONSULTANTS	\$36,925.00	\$80,000.00	\$90,000.00	12.5%
ADVERTISING	\$0.00	\$60,000.00	\$80,000.00	33.3%
FREIGHT AND DELIVERY SERVICE	\$45.46	\$0.00	\$0.00	0%
PRINTING	\$1,729.93	\$2,500.00	\$2,500.00	0%
CONTRACTUAL SERVICES	\$96,577.61	\$120,000.00	\$120,000.00	0%
HOLIDAY PARADE	\$6,820.96	\$10,000.00	\$10,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$267,231.31</b>	<b>\$519,795.00</b>	<b>\$549,795.00</b>	<b>5.8%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$175.26	\$1,050.00	\$1,050.00	0%
OFFICE SUNDRIES/SUPPLIES	\$5,978.79	\$8,500.00	\$8,500.00	0%
IN-STATE TRAVEL	\$25.00	\$2,500.00	\$5,000.00	100%
OUT OF STATE TRAVEL	\$2,200.22	\$9,000.00	\$15,000.00	66.7%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$28,044.17	\$28,202.00	\$28,202.00	0%
DEPARTMENT EQUIPMENT	\$0.00	\$1,827.00	\$1,827.00	0%
OFFICE EQUIPMENT	\$2,144.65	\$2,745.00	\$2,745.00	0%
<b>Total Goods and Supplies:</b>	<b>\$38,568.09</b>	<b>\$53,824.00</b>	<b>\$62,324.00</b>	<b>15.8%</b>
<b>40 R Activities</b>				
40 R	\$0.00	\$11,041.00	\$11,041.00	0%
<b>Total 40 R Activities:</b>	<b>\$0.00</b>	<b>\$11,041.00</b>	<b>\$11,041.00</b>	<b>0%</b>
<b>Cultural Affairs</b>				
OTHER CONTRACT SERVICES	\$12,204.78	\$20,850.00	\$20,850.00	0%
<b>Total Cultural Affairs:</b>	<b>\$12,204.78</b>	<b>\$20,850.00</b>	<b>\$20,850.00</b>	<b>0%</b>
<b>Cable Access</b>				
CABLE ACCESS	\$675,000.00	\$675,000.00	\$337,500.00	-50%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Total Cable Access:</b>	<b>\$675,000.00</b>	<b>\$675,000.00</b>	<b>\$337,500.00</b>	<b>-50%</b>
<b>Women's Commission</b>				
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$3,400.00	\$3,400.00	0%
<b>Total Women's Commission:</b>	<b>\$0.00</b>	<b>\$3,400.00</b>	<b>\$3,400.00</b>	<b>0%</b>
<b>Diversity Commission</b>				
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$3,400.00	\$3,400.00	0%
<b>Total Diversity Commission:</b>	<b>\$0.00</b>	<b>\$3,400.00</b>	<b>\$3,400.00</b>	<b>0%</b>
<b>Historical Commission</b>				
OFFICE SUNDRIES/SUPPLIES	\$550.00	\$3,400.00	\$3,400.00	0%
<b>Total Historical Commission:</b>	<b>\$550.00</b>	<b>\$3,400.00</b>	<b>\$3,400.00</b>	<b>0%</b>
<b>Youth Task Force</b>				
OTHER CONTRACT SERVICES	\$0.00	\$50,000.00	\$50,000.00	0%
OFFICE SUNDRIES/SUPPLIES	\$9,192.90	\$50,000.00	\$50,000.00	0%
<b>Total Youth Task Force:</b>	<b>\$9,192.90</b>	<b>\$100,000.00</b>	<b>\$100,000.00</b>	<b>0%</b>
<b>Total Mayor:</b>	<b>\$1,752,366.78</b>	<b>\$2,247,010.00</b>	<b>\$2,003,390.00</b>	<b>-10.8%</b>
<b>Total General Government:</b>	<b>\$1,752,366.78</b>	<b>\$2,247,010.00</b>	<b>\$2,003,390.00</b>	<b>-10.8%</b>
<b>Total Expenditures:</b>	<b>\$1,752,366.78</b>	<b>\$2,247,010.00</b>	<b>\$2,003,390.00</b>	<b>-10.8%</b>



# PARKING AUTHORITY



**Eric Akesson**  
Executive Director

## Mission

The mission of the Parking Authority is to provide both on and off-street parking for individuals who are working and visiting Downtown Brockton. The Parking Authority also assists in the economic development and revitalization of downtown Brockton.

## Services

- Provide and maintain the highest level of service at our parking facilities for the public.
- Work with the downtown community to ensure that parking policies appropriately address the needs of the area.
- Plan and develop new parking facilities in order to meet the demand for parking.
- Develop and implement financial safeguards to protect the revenue of the Parking Authority.
- Rehabilitate Parking Authority lots through upgrades, surface overlay, seal coating, and re-striping.
- Continue to review and maintain the structural integrity and utility of city garages.

## FY23 Accomplishments

- Replaced doors and updated brackets on all downtown parking meters for additional security after a rash of break-ins during the previous year.
- Continued to work closely with The Brockton Redevelopment Authority and the City Planning and Development offices to coordinate parking in relation to several ongoing construction projects throughout the downtown area.
- Explored additional options for parking in the Downtown area to replace lost parcels of land and to prepare for future downtown development.
- Updated the electrical system in the Adams garage to provide better lighting in the stairwell areas and create a safer environment for garage patrons.
- Added surveillance cameras and upgraded the server in the Adams Garage to improve security at the facility.
- Beautified the Adams Garage by painting the majority of the exterior of the facility.

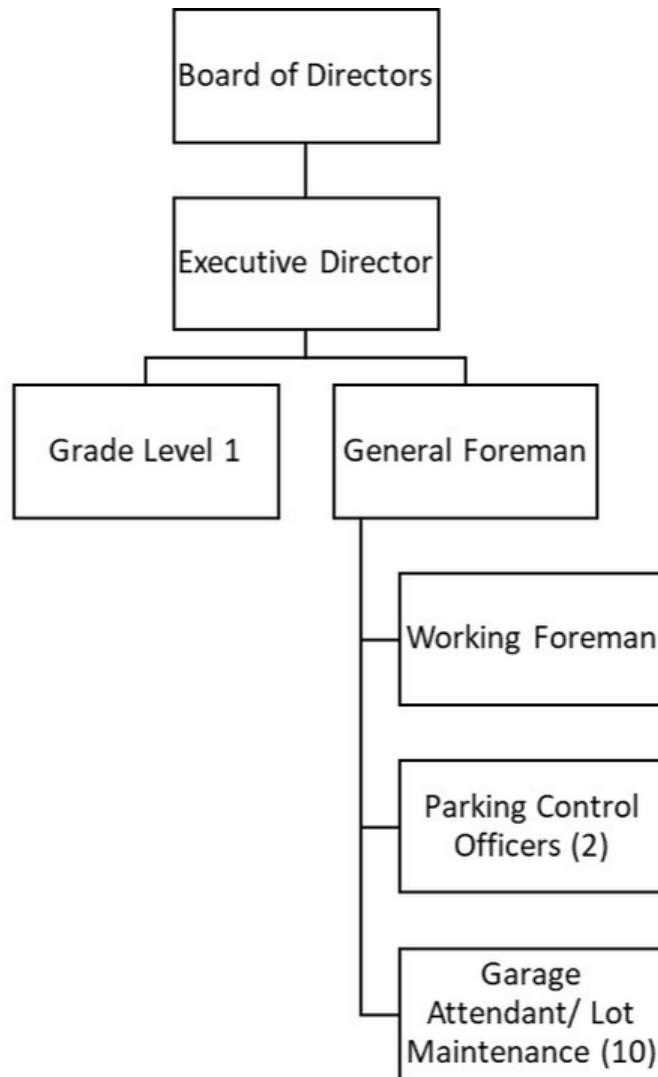
## OBJECTIVES

Objective	Status	City Goal
1. Update and modernize the PARKS System in the Adams Parking Garage, in addition to updating the fire suppression and pull stations.	Ongoing FY24	1
2. Update the license plate reader system in the Carpenter Garage to create a more user-friendly transaction for customers.	Ongoing FY24	1,2
3. Upgrade facilities to provide safe, attractive, and affordable parking in downtown.	Ongoing FY24	1,2
4. Add a vehicle fleet to assist in snow removal efforts during the winter.	Ongoing FY24	1,2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
2	Number of ticket errors (%).	10%	10%	2%
3	Attainment through the replacement of signage, painting of facilities, line painting of metered spots, and addition of surveillance cameras (%).	100%	100%	100%
5	Meters replaced (%).	0%	85%	100%

## ORGANIZATIONAL CHART





## PERSONAL SERVICES

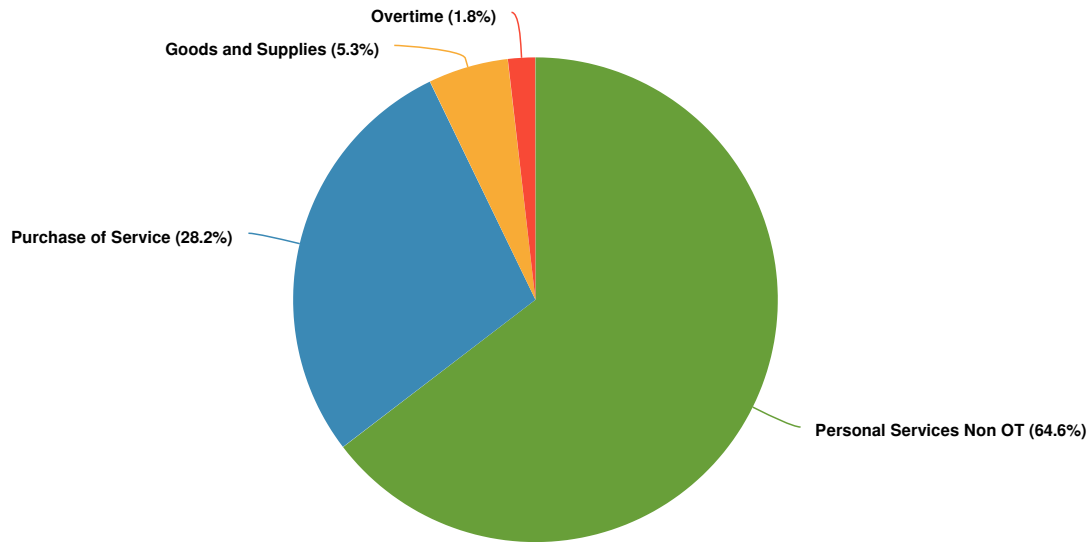
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Executive Director	Eric Akesson	06/12/17	480	116,831	
General Foreman	Salvatore Spartichino	03/08/16	480	69,555	
Working Foreman	Louisdor Gay, Jr.	09/06/16	480	57,450	
Grade Level 1	Polixeny Tsitsopoulos	06/16/14	750	75,194	6,016
Parking Control Officer	Paul Sullivan Jr	11/06/13	480	51,813	
Parking Control Officer	Thomas Williams	10/06/10	750	53,373	
Garage Attendant	Jonathan Miranda	01/12/21		45,989	
Garage Attendant	Freddy Calderon	03/02/20		45,989	
Admin. Assistant I	PROPOSED			38,337	
<b>PART-TIME</b>					
Garage Attendant	Matthew Murray	09/19/22		19,601	
Garage Attendant	Frantzy Faustin	09/09/15		21,426	
Garage Attendant	Joseph Collins	01/21/20		20,189	
Garage Attendant	Giovanni Andrade	09/09/21		19,601	
Garage Attendant	April Calderon	06/21/22		19,601	
Garage Attendant	Jacinto Andrade	08/24/22		19,601	
Garage Attendant	Keith Council	10/17/22		19,601	
Garage Attendant	Jesse Perea	05/16/22		20,185	
Garage Attendant	Cayden Louis			19,033	
		<b>Total</b>	<b>3,420</b>	<b>733,369</b>	<b>6,016</b>

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	554,531
PART-TIME	178,838
LONGEVITY	3,420
ADMIN INCENTIVE	2,000
ED INCENTIVE	6,016
HAZARD PAY	4,936
CLOTHING	
ALLOWANCE	6,800
ON CALL	18,514
HOLIDAY PAY	450
CLERICAL INCENTIVE	2,500
<b>Total</b>	<b>778,005</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

### PARKING AUTHORITY

REVENUE	FY2022 ACTUAL*	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
PARKING AUTHORITY METERS	\$416,570	\$500,000	\$500,000	0.0%
PARKING AUTHORITY GARAGE	\$389,931	\$475,000	\$475,000	0.0%
PARKING AUTHORITY ENFORCEMENT	\$250,000	\$250,000	\$400,000	37.5%
<b>TOTAL</b>	<b>\$1,056,501</b>	<b>\$1,225,000</b>	<b>\$1,375,000</b>	<b>10.9%</b>
PARKING AUTHORITY	FY2022 ACTUAL*	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
OVERTIME	\$16,989	\$22,000	\$22,000	0.0%
PERSONAL SERVICES NON-OVERTIME	\$630,993	\$697,610	\$778,005	10.3%
PURCHASE OF SERVICES	\$225,209	\$259,750	\$339,800	23.6%
GOODS AND SUPPLIES	\$29,823	\$29,700	\$64,400	53.9%
SNOW REMOVAL	\$66,180	\$45,000	\$0	0.0%
<b>DIRECT COSTS</b>	<b>\$969,194</b>	<b>\$1,054,060</b>	<b>\$1,204,205</b>	<b>12.5%</b>
INDIRECT COSTS	\$0	\$150,000	\$150,000	0.0%
<b>TOTAL</b>	<b>\$969,194</b>	<b>\$1,204,060</b>	<b>\$1,354,205</b>	<b>11.1%</b>

\*Parking Authority- General Fund Budget



## EXPENSE SUMMARY

Name	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Parking Authority</b>			
<b>Overtime</b>			
OVERTIME	\$22,000.00	\$22,000.00	0%
<b>Total Overtime:</b>	<b>\$22,000.00</b>	<b>\$22,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>			
FULL-TIME SALARIES	\$494,936.00	\$554,531.00	12%
PART-TIME SALARIES	\$161,571.00	\$178,838.00	10.7%
CLERICAL INCENTIVE	\$0.00	\$2,500.00	N/A
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$2,400.00	\$3,420.00	42.5%
HOLIDAY	\$437.00	\$450.00	3%
EDUCATIONAL INCENTIVE	\$6,016.00	\$6,016.00	0%
ON CALL	\$18,514.00	\$18,514.00	0%
HAZARDOUS DUTY	\$4,936.00	\$4,936.00	0%
UNIFORM CLOTHING ALLOWANCE	\$6,800.00	\$6,800.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$697,610.00</b>	<b>\$778,005.00</b>	<b>11.5%</b>
<b>Purchase of Service</b>			
ELECTRICITY	\$80,000.00	\$90,000.00	12.5%
REAL ESTATE TAX CHARGES	\$500.00	\$5,000.00	900%
BUILDING/GROUNDS REPAIR/MAINT	\$30,000.00	\$30,000.00	0%
VEHICLE REPAIR/MAINTENANCE	\$2,000.00	\$2,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$1,000.00	\$2,000.00	100%
BUILDING RENT/LEASE	\$33,000.00	\$24,000.00	-27.3%
DEPARTMENTAL EQUIP RENT/LEASE	\$0.00	\$1,000.00	N/A
SECURITY/FIRE CONTROL	\$2,500.00	\$3,000.00	20%
SNOW REMOVAL	\$0.00	\$50,000.00	N/A
WASTE REMOVAL	\$3,000.00	\$4,000.00	33.3%
BANKING SERVICES	\$11,000.00	\$6,000.00	-45.5%
CONSULTANTS	\$5,000.00	\$15,000.00	200%
PUBLIC SAFETY	\$85,000.00	\$100,000.00	17.6%
ADVERTISING	\$1,000.00	\$1,000.00	0%
COMMUNICATION SERVICES	\$500.00	\$500.00	0%
EXTERMINATING & PEST CONTROL	\$250.00	\$300.00	20%
PRINTING	\$5,000.00	\$6,000.00	20%
<b>Total Purchase of Service:</b>	<b>\$259,750.00</b>	<b>\$339,800.00</b>	<b>30.8%</b>
<b>Goods and Supplies</b>			
ENFORCEMENT EQUIPMENT	\$0.00	\$7,000.00	N/A
COPY MACHINE SUPPLIES	\$350.00	\$1,500.00	328.6%
OFFICE SUNDRIES/SUPPLIES	\$1,950.00	\$3,000.00	53.8%
DATA PROCESS SOFTWARE & SUPP	\$400.00	\$500.00	25%
BUILDING SUPPLIES	\$8,000.00	\$10,000.00	25%



Name	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
ELECTRICAL SUPPLIES	\$2,000.00	\$2,000.00	0%
PLUMBING SUPPLIES	\$250.00	\$400.00	60%
HEATING/AIR CONDITION SUPPLIES	\$100.00	\$200.00	100%
TOOLS & HARDWARE SUPPLY	\$7,000.00	\$8,000.00	14.3%
JANITORIAL SUPPLIES	\$500.00	\$700.00	40%
LANDSCAPING	\$2,000.00	\$2,500.00	25%
TIRES	\$500.00	\$600.00	20%
PARTS/ACCESSORIES/LUBE	\$1,000.00	\$1,200.00	20%
PURCHASE OF CLOTHING	\$2,000.00	\$5,000.00	150%
METER PARTS	\$2,000.00	\$12,500.00	525%
IN STATE TRAVEL	\$250.00	\$300.00	20%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$900.00	\$1,000.00	11.1%
TUITION & TRAINING	\$0.00	\$500.00	N/A
DEPARTMENT EQUIPMENT	\$500.00	\$7,500.00	1,400%
<b>Total Goods and Supplies:</b>	<b>\$29,700.00</b>	<b>\$64,400.00</b>	<b>116.8%</b>
<b>Snow Removal</b>			
SNOW REMOVAL	\$45,000.00	\$0.00	-100%
<b>Total Snow Removal:</b>	<b>\$45,000.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Parking Authority:</b>	<b>\$1,054,060.00</b>	<b>\$1,204,205.00</b>	<b>14.2%</b>
<b>Total Public Safety:</b>	<b>\$1,054,060.00</b>	<b>\$1,204,205.00</b>	<b>14.2%</b>
<b>Total Expenditures:</b>	<b>\$1,054,060.00</b>	<b>\$1,204,205.00</b>	<b>14.2%</b>



# PARKS AND RECREATION



**Tim Carpenter**  
Superintendent of Parks

## Mission

Parks and Recreation oversees the City of Brockton Parks Department, which maintains approximately 1,130 acres of recreational and open space. This includes baseball fields, soccer fields, basketball courts, several memorials, two municipal pools, as well as D.W. Field Park and the D.W. Field Golf Course.

The mission of Parks and Recreation is to strive for excellence in City parks, to improve the quality of life in the community, and to preserve and strengthen assets, grounds, and infrastructure, maintaining a rich history and beautiful landscapes within the City of Brockton. Ensuring safe and clean recreational spaces provides opportunities for relaxation, learning, socialization, and to promote personal growth, through dedicated leadership, environmentally sustainable practices, and the responsible use of available resources.

## Overview

The Parks Department is responsible for maintaining all City owned recreation facilities, D.W. Field Park, the adjacent golf course, more than forty baseball fields, soccer fields, basketball courts, several Veterans' Memorials, and smaller parks throughout the community. Other responsibilities include maintaining special use areas such as the Asiaf Recreation Area, Cosgrove Municipal Pool, Manning Pool, and the Eldon B. Keith Field. Permits are required for use of parks and fields. The season for use is April 1 - November 30, annually.

The City of Brockton Parks Department is governed by the Park Commission. They oversee and maintain approximately 1,130 acres of recreational and open space. This includes, but is not limited to, baseball fields, soccer fields, basketball courts, several memorials, two municipal pools as well D.W. Field Park, and including the D.W. Field Golf Course.

### Parks

The Parks Department is responsible for the care and maintenance of thirty-two City parks and properties as well as the D.W. Field Golf Course. This care and maintenance typically includes mowing and trim work, infield preparation, grooming and lining, general maintenance of equipment, or swings, climbing equipment, backboards and hoops, goals and nets, fence repairs, leaf clean up, and debris removal.

The Parks Department staff is deployed by the General Foreman under the direction of the Superintendent. Daily records of scheduled maintenance are kept and remain the best tool for indicating the maintenance needs of the parks and golf course. Immediate safety concerns are addressed in a timely manner. Any and all calls received by the Parks Department Office with regard to safety issues or maintenance requests are relayed to the Superintendent, who then plans and coordinates to address those specific concerns.

### D.W. Field Golf Course

D.W. Field Golf Course is the largest single contributor to the Parks Department Enterprise Fund, and is critical to the operation of the Parks Department. The Department strives to increase the revenues generated by providing outstanding conditions, value, and customer service. Recent hiring and a continued investment by the City, has provided resources that have positively contributed to the improvement in conditions at parks and playgrounds. Increased patronage at the golf course in

particular has led to increased revenues, while holding fees relatively constant. The Parks Commission has established in the last three years a resident rate, providing further value to the residents of Brockton.

The Parks Department utilizes contractors for the operation of the Pro-Shop and the Lunchroom Bar and Concession. The operator of the Pro-Shop holds the Golf Management Services Contract. They are paid a percentage of the revenues generated by greens fees, cart rentals, and permits. The vendor operating the lunchroom is charged a monthly rent during the operating season, per contract.

## **Manning and Cosgrove Pools**

The Parks Department works in conjunction with the employees of the Public Property Department for all pool maintenance operations including, but not limited to, preseason set up, in season daily maintenance and chemical checks, and end of season shut down of both pools. The Cosgrove Pool is owned by the City of Brockton and does not charge the public for use of the pool. The Manning Pool is owned by the Massachusetts's Department of Conservation & Recreation (DCR) and is currently managed by the Park Department, which charges the public for daily use. Revenue is then provided to the City's General Fund.

## **Services**

- Develop and manage accessible park facilities supporting a broad range of leisure and outdoor activities.
- Effectively plan for the future needs of Brockton residents.
- Continually strive to improve existing facilities, while seeking opportunities for future development.
- Create and maintain partnerships with other departments and the community to improve the quality of life for all residents.
- Manage and promote quality golf facilities and programs at good value to participants of various ages and skill levels.

## **FY23 Accomplishments**

### **ARPA Funded Project Planning**

- Worked with designers and engineers to plan and design improvements to City parks.

### **Danny Goodwin Playground**

- Installed new outdoor exercise equipment at Danny Goodwin Playground as well as a new shade structure on the sidelines of the basketball court.

### **Spring Ave. Playground**

- Removed outdated play equipment and installed new swing sets with rubber matt surfacing as well as replacing old damaged fencing and installed a new access gate.

### **Cosgrove Pool**

- Continued to work with engineers and designers on a complete restoration of the Cosgrove Pool to modernize and make fully accessible this valuable City asset.

### **D.W. Field Golf Course 2022 Golf Season**

- The 2022 golf season at D.W. Field Golf Course was a tremendous success with over 31,00 rounds played, resulting in \$1,634,717 in gross revenue.



### **D.W. Field Golf Course Improvements**

- In an effort to make the golf course more accessible to golfers of all abilities, we added three new forward tees as well as rebuilt two back tee boxes.
- Completed a cart path paving project on the 13th, 4th, 5th and 6th holes improving player comfort, speed of play and wear and tare on City owned golf carts. This project allowed us to re-route cart traffic, minimizing damage to the turf as well as regrass the old cartpath for increased beauty of the course in an environmentally responsible manner.
- Removed an old drainline down the 18th leaving an open stream. This not only adds to the difficulty of the 18th and 1st holes, but also allows for wetland grasses and plants to beautify the area and wetland animals to prosper.
- Installed tee signs on all tees to show golfers the layout of the hole as well as make it easier for tournament golfers to find the appropriate tee during shotgun starts.
- Expect the netting project along the 11th hole to be completed by mid-April.

### **D.W. Field Park**

- Working with Wildlands Trust to develop a comprehensive Master Plan for improvements to the Cental section of D.W. Field Park.
- Working with Fuss and O'Neil to develop an important upgrade to the Ellis Brett Pond Dam to bring this high hazard, poor condition dam into compliance with State regulations..

## OBJECTIVES

Objective	Status	City Goal
<b>Parks and Pools Operations</b>		
1. Update maintenance equipment to increase efficiency and overall public safety	Ongoing FY24	2
2. Identify and establish areas within the park system to better meet the growing demands of current popular sports, new leagues and exercise demands.	Ongoing FY24	2
3. Ensure the stability of six dams at D.W. Field Park by working with outside engineering firms and the Department of Conservation and Recreation (DCR).	Ongoing FY24	1,2
4. Develop and complete a full upgrade to the Cosgrove Pool.	Ongoing FY24	3
5. Continue to work with community groups for organized events.	Ongoing FY24	2
6. Implement a scheduled and regular fertilization program at high use fields to increase plant health and minimize damage from regular use.	Ongoing FY24	2
<b>Golf Administration</b>		
7. Commit to increasing golf personnel at D.W. Field Golf Course.	Ongoing FY24	3
<b>Golf Operations</b>		
8. Provide the latest playing equipment for golf members with newer technology to minimize down time and repair.	Ongoing FY24	2
9. Improve the playing conditions through agronomic and physical improvements.	Ongoing FY24	2
10. Increase golf rounds and services for patrons.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Maintenance equipment purchased	2	3	4
3	Rating of dam stability (1-100 scale)*	80%	80%	80%
7	Number of golf personnel at D.W. Field Park	4	5	5
8	Rating of level of satisfaction among golfers (1-100 scale)**	85%	90%	100%
9	Percent of customers rated the condition of the parks as good to excellent***.	70%	75%	100%

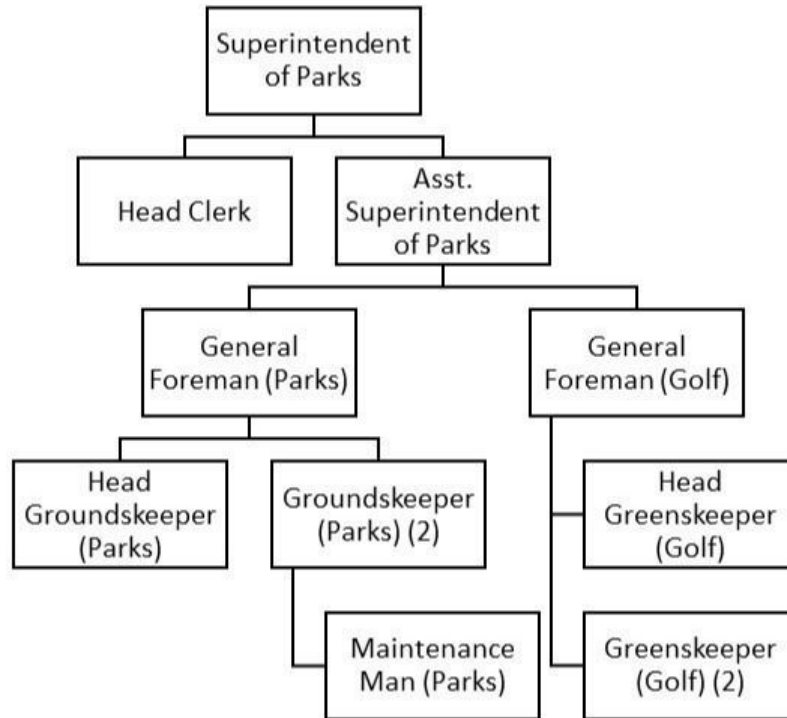
\*Rating scale: 1%= low stability, 100%= high stability

\*\*Rating scale: 1%= low satisfaction, 100%= high satisfaction

\*\*\*Condition: 1-100% scale



## ORGANIZATIONAL CHART



## PERSONAL SERVICES

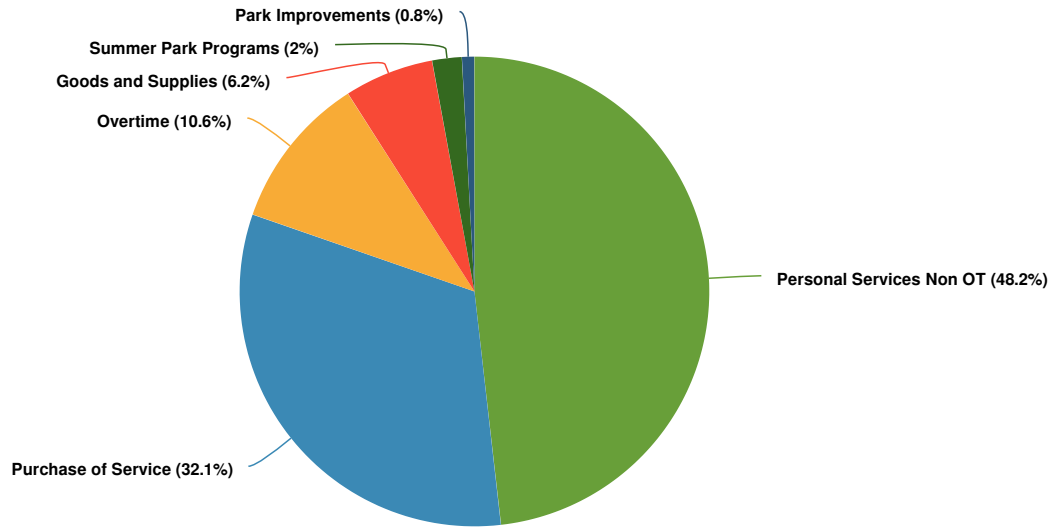
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Superintendent of Parks	Timothy W. Carpenter	08/30/11	375	97,731	1,600
Asst. Superintendent of Parks/Super. Of Golf	Kurt Calderwood	05/27/14	480	96,529	6,757
General Foreman (Parks)	Russell Munies	01/07/68	1,350	71,635	
General Foreman (Golf)	Michael Saleeba	10/26/15	480	71,635	
Head Groundskeeper(Parks)	David Spillane	08/28/00	1,250	65,749	
Head Greenskeeper (Golf)	John Colitti	04/23/90	1,350	65,749	
Groundskeeper (Parks)	Anthony Salemi	08/24/15	480	56,514	
Groundskeeper (Parks)	Mark Tironati	07/22/04	950	56,514	
Greenskeeper (Golf)	Michael Bunar	07/01/05	950	56,514	
Maintenance Man (Parks)	Kenneth Elias	08/16/04	950	56,326	
Head Clerk	Rene Brown	05/03/93	1,350	54,013	540
Greenskeeper (Golf)	Luke Grande	03/13/23		54,870	
Maintenance Man (Parks)	PROPOSED			53,268	
<b>Total</b>			<b>9,965</b>	<b>857,047</b>	<b>8,897</b>

<b>Personal Services Summary</b>	
FULL TIME	857,047
EDUCATIONAL INCENTIVE	8,897
TEMPORARY SEASONAL	40,000
LONGEVITY	9,965
CLERICAL INCENTIVE	2,500
SHIFT DIFFERENTIAL	44,661
OUT OF GRADE	8,000
SEPARATION COSTS	83,170
STIPEND	7,400
ADMIN INCENTIVE	2,000
CLOTHING ALLOW	17,000
HOLIDAY	356
CDL STIPEND	6,240
ON CALL	40,872
HAZARDOUS DUTY	6,240
<b>Total</b>	<b>1,134,348</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

### PARKS AND RECREATION

REVENUE	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 PROJECTED	% CHANGE
OTHER DEPARTMENTAL REVENUE	\$120,000	\$133,009	\$133,009	0.0%
USER CHARGES	\$1,130,480	\$1,280,000	\$1,280,000	0.0%
RETAINED EARNINGS	\$708,269	\$785,463	\$451,669	-73.9%
GENERAL FUND SUBSIDY	\$584,057	\$600,000	\$888,290	32.5%
<b>TOTAL</b>	<b>\$2,542,806</b>	<b>\$2,798,472</b>	<b>\$2,752,968</b>	<b>-1.7%</b>
PARKS AND RECREATION	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
OVERTIME	\$232,856	\$288,415	\$250,000	-15.4%
PERSONAL SERVICES NON-OVERTIME	\$899,638	\$1,029,872	\$1,134,348	9.2%
PURCHASE OF SERVICES	\$654,252	\$853,788	\$755,612	-13.0%
GOODS AND SUPPLIES	\$113,996	\$127,240	\$145,240	12.4%
OTHER CONTRACTED SERVICES	\$63,427	\$60,458	\$67,768	10.8%
<b>DIRECT COSTS</b>	<b>\$1,964,168</b>	<b>\$2,359,773</b>	<b>\$2,352,968</b>	<b>-0.3%</b>
INDIRECT COSTS	\$438,699	\$438,699	\$400,000	-9.7%
<b>TOTAL</b>	<b>\$2,402,867</b>	<b>\$2,798,472</b>	<b>\$2,752,968</b>	<b>-1.7%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Culture and Recreation</b>				
<b>Park and Rec Commission</b>				
<b>Overtime</b>				
OVERTIME	\$198,443.91	\$243,415.00	\$250,000.00	2.7%
POOL OT-	\$34,412.43	\$45,000.00	\$0.00	-100%
<b>Total Overtime:</b>	<b>\$232,856.34</b>	<b>\$288,415.00</b>	<b>\$250,000.00</b>	<b>-13.3%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$757,250.90	\$788,058.00	\$857,047.00	8.8%
TEMPORARY/SEASONAL	\$9,712.50	\$38,880.00	\$40,000.00	2.9%
STIPEND	\$5,500.00	\$7,100.00	\$7,400.00	4.2%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
ADMIN INCENTIVE	\$2,080.77	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$8,980.00	\$9,965.00	\$9,965.00	0%
SHIFT DIFFERENTIAL	\$40,783.16	\$44,354.00	\$44,661.00	0.7%
HOLIDAY	\$0.00	\$356.00	\$356.00	0%
EDUCATIONAL INCENTIVE	\$7,488.47	\$8,547.00	\$8,897.00	4.1%
ON CALL	\$39,461.07	\$40,872.00	\$40,872.00	0%
OUT OF GRADE	\$1,912.97	\$8,000.00	\$8,000.00	0%
HAZARDOUS DUTY	\$0.00	\$6,240.00	\$6,240.00	0%
SEPARATION COSTS	\$0.00	\$49,760.00	\$83,170.00	67.1%
WORKERS COMPENSATION	\$10,368.10	\$0.00	\$0.00	0%
UNIFORM CLOTHING ALLOWANCE	\$13,600.00	\$17,000.00	\$17,000.00	0%
CDL STIPEND	\$0.00	\$6,240.00	\$6,240.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$899,637.94</b>	<b>\$1,029,872.00</b>	<b>\$1,134,348.00</b>	<b>10.1%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$44,515.69	\$55,000.00	\$75,673.00	37.6%
ENERGY (GAS,OIL,DIESEL)	\$14,896.36	\$18,034.00	\$25,034.00	38.8%
SEWER & WATER CHARGES	\$18,026.09	\$32,149.00	\$40,000.00	24.4%
BUILDING/GROUNDS REPAIR/MAINT	\$22,655.23	\$15,000.00	\$35,000.00	133.3%
VEHICLE REPAIR/MAINTENANCE	\$17,709.46	\$20,000.00	\$20,000.00	0%
DEPART EQUIP REPAIR/MAINT	\$22,151.35	\$20,000.00	\$20,000.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$381.40	\$5,900.00	\$5,900.00	0%
SECURITY/FIRE CONTROL	\$2,000.00	\$2,000.00	\$2,000.00	0%
CUSTODIAL SERVICES	\$6,598.20	\$7,560.00	\$7,560.00	0%
PROPERTY RELATED SERVICES	\$81,722.25	\$20,000.00	\$30,000.00	50%
BANKING SERVICES	\$29,196.77	\$38,246.00	\$48,246.00	26.1%
CONSULTANTS	\$6,500.00	\$20,000.00	\$20,000.00	0%
PUBLIC SAFETY	\$293.22	\$300.00	\$300.00	0%
OTHER CONTRACT SERVICES	\$271,184.25	\$332,500.00	\$332,500.00	0%
TELEPHONE	\$689.86	\$10,099.00	\$10,099.00	0%
ADVERTISING	\$2,648.52	\$3,500.00	\$3,500.00	0%
COMMUNICATION SERVICES	\$1,888.05	\$3,000.00	\$4,300.00	43.3%
POOL MAINTENANCE	\$60,772.03	\$75,000.00	\$0.00	-100%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
GOLF COURSE IMP R/E	\$0.00	\$70,000.00	\$75,000.00	7.1%
POOL OPERATIONS	\$49,922.80	\$105,000.00	\$0.00	-100%
PRINTING	\$500.00	\$500.00	\$500.00	0%
<b>Total Purchase of Service:</b>	<b>\$654,251.53</b>	<b>\$853,788.00</b>	<b>\$755,612.00</b>	<b>-11.5%</b>
<b>Park Improvements</b>				
PARK PLAYGROUND IMPROVEMENTS	\$15,719.00	\$12,690.00	\$20,000.00	57.6%
<b>Total Park Improvements:</b>	<b>\$15,719.00</b>	<b>\$12,690.00</b>	<b>\$20,000.00</b>	<b>57.6%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$500.00	\$500.00	\$500.00	0%
OFFICE SUNDRIES/SUPPLIES	\$512.24	\$1,200.00	\$1,200.00	0%
BUILDING SUPPLIES	\$928.45	\$1,000.00	\$1,000.00	0%
ELECTRICAL SUPPLIES	\$799.47	\$800.00	\$800.00	0%
PLUMBING SUPPLIES	\$200.00	\$200.00	\$200.00	0%
TOOLS & HARDWARE SUPPLY	\$750.00	\$750.00	\$750.00	0%
POOLS & PLAYGROUND SUPPLIES	\$3,498.31	\$3,500.00	\$3,500.00	0%
JANITORAL SUPPLIES	\$4,699.65	\$4,700.00	\$4,700.00	0%
LANDSCAPING	\$7,498.44	\$7,500.00	\$7,500.00	0%
GASOLINE	\$42,803.77	\$50,000.00	\$60,000.00	20%
TIRES	\$1,381.86	\$2,000.00	\$2,000.00	0%
PARTS/ACCESSORIES/LUBE	\$11,693.50	\$15,221.00	\$15,221.00	0%
FOOD PURCHASE	\$188.89	\$200.00	\$200.00	0%
CHEMICALS	\$10,000.00	\$10,000.00	\$15,000.00	50%
TRAFFIC LINES & SIGNS ETC.	\$400.00	\$400.00	\$400.00	0%
RECREATIONAL SUPPLIES	\$799.69	\$800.00	\$800.00	0%
GOLF CART SUPPLIES/PARTS	\$13,000.00	\$14,000.00	\$14,000.00	0%
PONDS & FISHERY	\$17.09	\$100.00	\$100.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$1,000.00	\$1,000.00	0%
LICENSE & REGISTRATION	\$2,435.47	\$4,400.00	\$4,400.00	0%
DEPARTMENT EQUIPMENT	\$11,888.76	\$8,969.00	\$11,969.00	33.4%
<b>Total Goods and Supplies:</b>	<b>\$113,995.59</b>	<b>\$127,240.00</b>	<b>\$145,240.00</b>	<b>14.1%</b>
<b>Summer Park Programs</b>				
SUMMER PLAYGRD IMPROVEMENTS	\$47,708.63	\$47,768.00	\$47,768.00	0%
<b>Total Summer Park Programs:</b>	<b>\$47,708.63</b>	<b>\$47,768.00</b>	<b>\$47,768.00</b>	<b>0%</b>
<b>Total Park and Rec Commission:</b>	<b>\$1,964,169.03</b>	<b>\$2,359,773.00</b>	<b>\$2,352,968.00</b>	<b>-0.3%</b>
<b>Total Culture and Recreation:</b>	<b>\$1,964,169.03</b>	<b>\$2,359,773.00</b>	<b>\$2,352,968.00</b>	<b>-0.3%</b>
<b>Total Expenditures:</b>	<b>\$1,964,169.03</b>	<b>\$2,359,773.00</b>	<b>\$2,352,968.00</b>	<b>-0.3%</b>



# PLANNING AND ECONOMIC DEVELOPMENT



**Rob May**

Director of Planning and Economic Development

## Mission

The Planning Department is responsible for all aspects of planning and development activities for the City, including assisting the Mayor and City Council with public policy and analysis.

## Services

- Interact with the public on a wide variety of topics: from business development to Brownfield redevelopment.
- Oversee and implement phases of the Brockton 2025 strategy, which calls for a City-wide master plan, twelve corridors, and district plans across the city.
- Manage the City-wide comprehensive plan implementation.
- Manage the Action Strategy, Revitalization Plan, and DIF implementation downtown.
- Support revitalization of the Campello Business District and Southern Main Street Corridor.
- Endeavor to secure grant funding.
- Continue district planning with the work being conducted at the Campello Commuter Rail Station.
- Attend meetings and support the Site Plan Review Technical Review Committee, Open Space and Recreational Plan Implementation Committee, and Historical Commission.
- Support the Conservation Commission, Technical Review Board, and Planning Board.

## FY23 Accomplishments

- Secured additional funding to prepare a Lovett Brook (Good Samaritan Area) Urban Renewal Plan, DIF Plan and Program and new zoning to support the plan.
- Began environmental remediation of 308 Montello Street (Corcoran Building).
- Began the master planning process for the Campello Station area, which includes an Urban Renewal Plan, DIF Plan and Program and new zoning to support the plan.
- Secured funding for MBTA Communities 3A analysis of the Montello Station area.
- Collaborated with Brockton Redevelopment Authority to issue a Request for Interest and Qualifications to secure a private sector development partner to implement Trout Brook Urban Renewal Plan.
- Facilitated State investment of \$250,000 that made pedestrian improvements on Thatcher Street to support redevelopment of the old convent property.
- Completed engineering documents for the rebuild of Franklin Street.
- Supported the Brockton Redevelopment Authority's (BRA) implementation of the Downtown Urban Renewal Plan and Trout Brook Urban Renewal Plan.
- Advanced the new Public Safety Complex from design to construction elements.
- Secured MVP and SNEP grants to support the Trout Brook Urban Renewal Plan.
- Secured funding for construction of Sycamore Grove.
- Continued ongoing training of staff.

## OBJECTIVES

Objective	Status	City Goal
1. Guide the Redevelopment of the Brockton Fairgrounds.	Ongoing FY24	3
2. Complete Lovett Brook (Good Sam Area) Urban Renewal Plan.	Ongoing FY24	3
3. Implement Sycamore Grove redevelopment.	Ongoing FY24	3
4. Complete Campello Rezoning study.	Ongoing FY24	2
5. Complete brownfield remediation of Corcoran Building.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1-5	Staff needed to address objectives	6	5	7
1-5	Staff Training	5	5	6
3	District level plans completed	1	1	2
3	Public engagement and meetings	3	5	5
1	Downtown Green Space improvements	0	0	1

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

TITLE	NAME	Start Date	Longevity	Salary	Ed. Incent.
Director of Economic Development & Planning	William (Rob) May	08/04/14	480	139,519	
Administrative Asst. II	Rhode Germain	07/11/22		44,490	445
Conservation Agent	Kyle Holden	04/18/23		76,382	4,583
Planner III	John Fay Jr.	11/01/21		79,931	4,796
Planner I	Evan Sears	02/28/22		59,550	2,978
Administrative Asst. I	Isaiah Thelwell	10/31/22		38,337	
<b>Total</b>			<b>480</b>	<b>438,209</b>	<b>12,801</b>

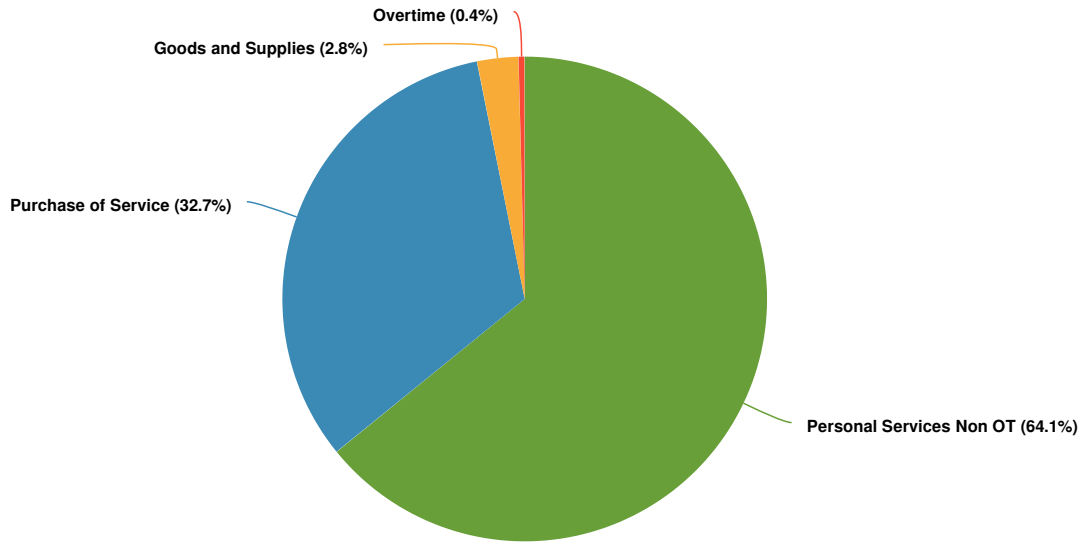
Personal Services Summary	
FULL TIME	438,209
PART TIME	10,000
LONGEVITY	480
CLERICAL INCENTIVE	5,000
EDUCATION INCENTIVE	12,801
CLOTHING ALLOWANCE	3,600
HOLIDAY PAY	521
<b>Total</b>	<b>470,611</b>





# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$484.79	\$3,000.00	\$3,000.00	0%
Personal Services Non OT	\$364,964.60	\$481,925.00	\$470,611.00	-2.3%
Purchase of Service	\$96,716.60	\$214,800.00	\$239,800.00	11.6%
Goods and Supplies	\$11,996.02	\$20,200.00	\$20,200.00	0%
<b>Total General Fund:</b>	<b>\$474,162.01</b>	<b>\$719,925.00</b>	<b>\$733,611.00</b>	<b>1.9%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Planning and Economic Development</b>				
<b>Overtime</b>				
OVERTIME	\$484.79	\$3,000.00	\$3,000.00	0%
<b>Total Overtime:</b>	<b>\$484.79</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$347,916.66	\$417,680.00	\$438,209.00	4.9%
PART-TIME SALARIES	\$0.00	\$10,000.00	\$10,000.00	0%
CLERICAL INCENTIVE	\$2,500.00	\$5,000.00	\$5,000.00	0%
LONGEVITY	\$1,830.00	\$1,830.00	\$480.00	-73.8%
HOLIDAY	\$925.12	\$521.00	\$521.00	0%
EDUCATIONAL INCENTIVE	\$9,492.82	\$13,294.00	\$12,801.00	-3.7%
SEPARATION COSTS	\$0.00	\$30,000.00	\$0.00	-100%
UNIFORM CLOTHING ALLOWANCE	\$2,300.00	\$3,600.00	\$3,600.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$364,964.60</b>	<b>\$481,925.00</b>	<b>\$470,611.00</b>	<b>-2.3%</b>
<b>Purchase of Service</b>				
BUILDING/GROUNDS REPAIR/MAINT	\$0.00	\$1,500.00	\$1,500.00	0%
VEHICLE REPAIR/MAINTENANCE	\$0.00	\$500.00	\$500.00	0%
DEPART EQUIP REPAIR/MAINTENANC	\$2,100.00	\$1,500.00	\$1,500.00	0%
CONSULTANTS	\$33,383.74	\$75,000.00	\$100,000.00	33.3%
OTHER CONTRACT SERVICES	\$9,482.86	\$10,000.00	\$10,000.00	0%
DOWNTOWN DIF	\$51,527.75	\$125,000.00	\$125,000.00	0%
POSTAGE	\$0.00	\$100.00	\$100.00	0%
ADVERTISING	\$0.00	\$600.00	\$600.00	0%
PRINTING	\$222.25	\$600.00	\$600.00	0%
<b>Total Purchase of Service:</b>	<b>\$96,716.60</b>	<b>\$214,800.00</b>	<b>\$239,800.00</b>	<b>11.6%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$0.00	\$300.00	\$300.00	0%
OFFICE SUNDRIES/SUPPLIES	\$692.70	\$400.00	\$400.00	0%
FOOD PURCHASE	\$0.00	\$1,000.00	\$1,000.00	0%
IN-STATE TRAVEL	\$137.69	\$3,000.00	\$3,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$2,383.64	\$3,500.00	\$3,500.00	0%
TUITION & TRAINING	\$60.00	\$2,000.00	\$2,000.00	0%
DEPARTMENT EQUIPMENT	\$8,721.99	\$10,000.00	\$10,000.00	0%
<b>Total Goods and Supplies:</b>	<b>\$11,996.02</b>	<b>\$20,200.00</b>	<b>\$20,200.00</b>	<b>0%</b>
<b>Total Planning and Economic Development:</b>	<b>\$474,162.01</b>	<b>\$719,925.00</b>	<b>\$733,611.00</b>	<b>1.9%</b>
<b>Total General Government:</b>	<b>\$474,162.01</b>	<b>\$719,925.00</b>	<b>\$733,611.00</b>	<b>1.9%</b>
<b>Total Expenditures:</b>	<b>\$474,162.01</b>	<b>\$719,925.00</b>	<b>\$733,611.00</b>	<b>1.9%</b>

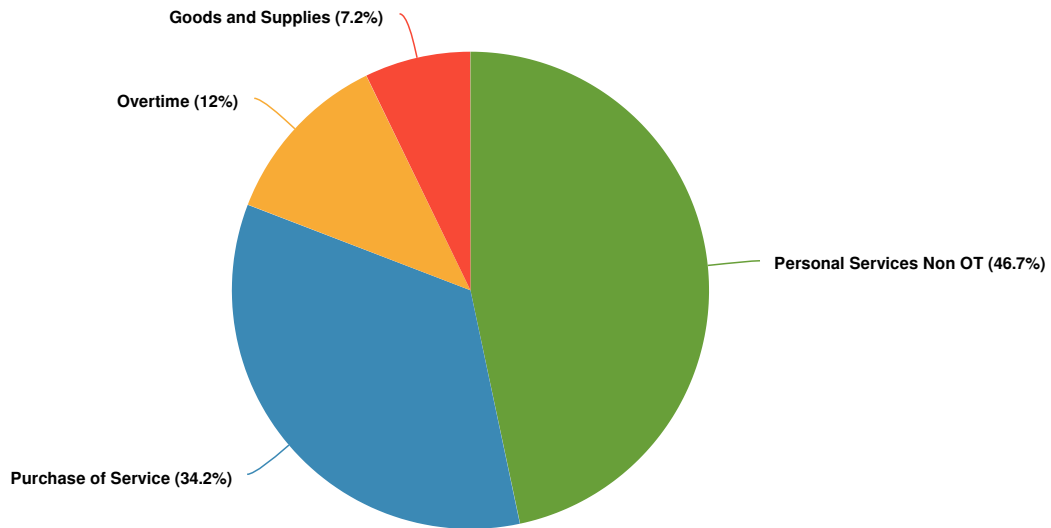


## PLANNING BOARD

The Planning Board implements the Subdivision Control Law and is the permit granting authority for Site Plan Review and 40R Smart Growth applications.

### FINANCIAL OVERVIEW

#### Financial Overview by Statutory Category



### FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$2,479.10	\$5,000.00	\$5,000.00	0%
Personal Services Non OT	\$0.00	\$19,500.00	\$19,500.00	0%
Purchase of Service	\$4,404.68	\$14,275.00	\$14,275.00	0%
Goods and Supplies	\$0.00	\$3,000.00	\$3,000.00	0%
<b>Total General Fund:</b>	<b>\$6,883.78</b>	<b>\$41,775.00</b>	<b>\$41,775.00</b>	<b>0%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Planning Board</b>				
<b>Overtime</b>				
OVERTIME	\$2,479.10	\$5,000.00	\$5,000.00	0%
<b>Total Overtime:</b>	<b>\$2,479.10</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
PART-TIME SALARIES	\$0.00	\$19,500.00	\$19,500.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$0.00</b>	<b>\$19,500.00</b>	<b>\$19,500.00</b>	<b>0%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$221.32	\$225.00	\$225.00	0%
LEGAL	\$0.00	\$350.00	\$350.00	0%
CONSULTANTS	\$0.00	\$4,550.00	\$4,550.00	0%
POSTAGE	\$0.00	\$150.00	\$150.00	0%
ADVERTISING	\$4,183.36	\$5,000.00	\$5,000.00	0%
PRINTING	\$0.00	\$4,000.00	\$4,000.00	0%
<b>Total Purchase of Service:</b>	<b>\$4,404.68</b>	<b>\$14,275.00</b>	<b>\$14,275.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$0.00	\$200.00	\$200.00	0%
OFFICE SUNDRIES/SUPPLIES	\$0.00	\$300.00	\$300.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$2,500.00	\$2,500.00	0%
<b>Total Goods and Supplies:</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>0%</b>
<b>Total Planning Board:</b>	<b>\$6,883.78</b>	<b>\$41,775.00</b>	<b>\$41,775.00</b>	<b>0%</b>
<b>Total General Government:</b>	<b>\$6,883.78</b>	<b>\$41,775.00</b>	<b>\$41,775.00</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$6,883.78</b>	<b>\$41,775.00</b>	<b>\$41,775.00</b>	<b>0%</b>



# POLICE



**Brenda Perez**  
Police Chief

## Mission

The mission of the Brockton Police Department is to enforce the law, protect life, and serve our residents by engaging in proactive problem-solving. We serve to link residents and businesses to City resources to reduce crime, the fear of crime, and social disorder to promote a better quality of life for all.

## Services

- Respond to any and all calls for service; emergency and non-emergency.
- Protect public safety, private and public property, and the public against any crime.
- Dispatch and maintain a sworn uniformed staff comprising the following:
  - Emergency and non-emergency response, traffic enforcement, crime prevention, motor vehicle safety, firearms licensing, sex offender registration, motorcycle and bicycle patrols.
  - Community outreach, court prosecution, school resource officers, special event safety and security, Brockton Housing Authority officers, child safety seat education, Youth Academy, Junior Cadet Academy, and child identification programs.
  - Narcotics investigations, liquor investigations, and code enforcement investigations.

## FY23 Accomplishments

- Responded to over 97,000 emergency and non-emergency calls for service.
- Hired six full-time cadets who are trained and working in all divisions of the department. Successfully held two week-long sessions of the Junior Cadet Academy in which Brockton youth learned about the different roles of law enforcement, report writing, evidence collection, impairment, CPR, and water safety.
- Purchased interoperable digital radios to replace remaining analog units.
- Continued its Strategies for Policing Innovation grant-funded LinkUp Brockton project, a community policing effort geared to reduce violent crime and Substance Use Disorder in Brockton by getting officers out of the cruiser and into the community to work with business owners on target hardening and link citizens at risk for SUD to needed services.
- Funded by an Office for Victims of Crime grant, the BPD's civilian Victim Specialist and sworn Victim Liaison Officer guided victims of violent crime through the criminal justice system and linked them to the services and resources they need.
- In partnership with the Westgate Mall, we successfully opened up the Public Safety Center, a center that will be used for training, community meetings, and events.
- Purchased two Unmanned Aircraft Systems (drones) to assist with search and rescue or active shooter situations.
- Continued our partnership with Toyota Motor Corporation's Buckle Up for Life Program and Cincinnati Children's, to assist as many Brockton families with education and installation of car seats.
- Successfully increased our Licensed Clinician co-response follow-up visits.
- The Peer Support Team expanded to over twenty officers, all of whom underwent extensive training.
- Maintained and fostered partnership with Southeastern Massachusetts Law Enforcement Council's (SEMLEC) Critical Incident Stress Management Unit and Metropolitan Law Enforcement Council Peer Unit.
- Actively supported officers both individually and with group debriefings after traumatic incidents.

- Recruited candidates who speak the dominant languages in the community in an ongoing effort to diversify the BPD to properly reflect the Brockton community and enhance communication, trust, and effectiveness.
- Successfully relaunched Project Lifesaver, a program that provides locative technology to assist in finding individuals with dementia or developmental disabilities who have gone missing.
- Continued our commitment to the City's youth through our partnerships with Boys and Girls Club, Brockton Christian Mentoring Initiative, Old Colony YMCA Safe Corners and Kidz Konnect, and MassHire. Provided employment, in-person summer and after-school programs, mentorship, and trauma-informed case management, which included safety planning, food and basic needs provision, and service referral. Partners collaborated to ensure the City's at-risk youth weren't alone and had the services they needed.

## OBJECTIVES

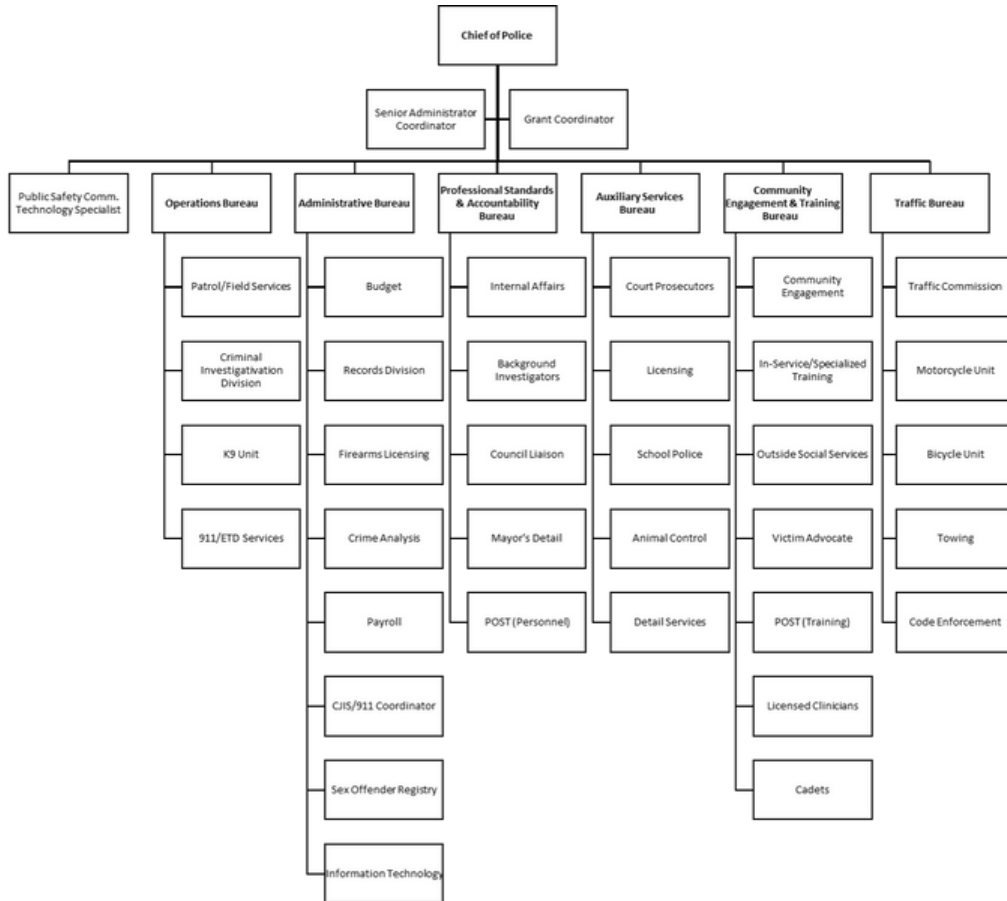
Objective	Status	City Goal
<b>Personnel</b>		
1. Increase sworn force to better serve residents, more efficiently respond to calls for service, and reduce overtime needed to meet shift staffing requirements.	Ongoing FY24	1
2. Continue recruitment of minority candidates to ensure the Department reflects the population of Brockton.	Ongoing FY24	1
3. Continue to expand the Peer Support Team to assist officers when needed.	Ongoing FY24	2
<b>Operations</b>		
4. Continue to streamline systems and digitize records for more efficient work and faster service for residents and staff.	Ongoing FY24	3
5. Continue to purchase Taser non-lethal defense weapons for every sworn officer.	Ongoing FY24	2
6. Purchase bullet-proof vests for officers set to expire.	New FY24	1
7. Continue to further investigate grant opportunities to improve Police Operations and Incident Response.	Ongoing FY24	2
<b>Community</b>		
8. Increase co-response shifts with a team of licensed clinicians and Crisis Intervention Team trained officers to better serve residents with mental or behavioral issues.	Ongoing FY24	2
9. Increase the number of licensed clinicians from one to two.	New FY24	2
10. Committed to continuing to collaborate with our partners and youths at risk.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Police recruits added	6	6	12
2	Percentage of sworn force minority representation	40%	42%	45%
3	Number of Peer Support Team Members	20	22	25
5	Taser non-lethal weapons purchased	3	128	12
6	Bullet Proof Vests	0	0	30
7	Grant Opportunities	2	3	3
8	Number of monthly clinician co-response shifts	6	8	12
9	Number of Licensed Clinicians	1	1	2
10	Continue to work and collaborate with partners; youth at risk	5	8	12



# ORGANIZATIONAL CHART





# PERSONAL SERVICES

	BASE	LONG.	NIGHT	HOL.	EDUC.	WKEND	FIREARM	HAZARD	CLOTH.	DEFIB	STIPEND	CLRCL	BUY BACK	TOTAL
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## **POLICE OFFICERS**

### **CHIEF (1)**

Perez, Brenda	225,838	1,250	0	0	0	0	0	0	0	0	0	0	18530	245,618
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### **CAPTAINS (6)**

Hallisey, John	175,881	1,350	0	10,147	0	17,588	21,985	23,304	0	1,925	0	0	15,874	268,054
Hallisey, William	145,821	1,250	0	8,413	0	14,582	18,228	19,321	0	1,925	0	0	6,581	216,121
LaFrance, Christopher	175,881	1,350	0	10,147	0	17,588	21,985	23,304	0	1,925	0	0	15,874	268,054
McNulty, Arthur	145,821	1,250	0	8,413	0	14,582	18,228	19,321	0	1,925	0	0	6,581	216,121
Porcaro, Mark	167,887	1,250	0	9,686	0	16,789	20,986	22,245	0	1,925	0	0	7,216	247,983
Williamson, Steven	175,881	1,350	0	10,147	0	17,588	21,985	23,304	0	1,925	0	0	15,874	268,054

### **LIEUTENANT (14): 13**

#### **+ 1 funded by**

#### **School Dept**

Barry, William	150,330	1,350	0	13,607	0	15,033	18,791	19,919	0	1,925	0	0	13,568	234,523
Benvie, Brian Jr	124,636	950	12,464	11,690	0	12,464	15,580	16,514	0	1,925	0	0	0	196,222
Benvie, Patrick	124,636	750	12,464	11,690	0	12,464	15,580	16,514	0	1,925	0	0	0	196,022
Bonanca, Paul	150,330	1,350	0	8,673	0	15,033	18,791	19,919	0	1,925	0	0	12,952	228,973
Dickinson, David	143,497	1,250	0	12,988	0	14,350	17,937	19,013	0	1,925	0	0	0	210,960
Farrell, David	124,636	950	12,464	7,191	0	12,464	15,580	16,514	0	1,925	0	0	5,625	197,348
Jones, Kevin	143,497	1,250	14,350	13,459	0	14,350	17,937	19,013	0	1,925	0	0	0	225,781
Mills, Donald	150,330	1,350	0	13,607	0	15,033	18,791	19,919	0	1,925	0	0	13,568	234,523
Perez, Brenda (LOA)	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Perez, Victor	124,636	750	0	7,191	0	12,464	15,580	16,514	0	1,925	0	0	5,625	184,684
Schlieman, William	133,984	1,250	0	7,730	0	13,398	16,748	17,753	0	1,925	0	0	6,046	198,834
Vardaro, Frank F.	139,840	1,350	13,984	13,116	0	13,984	17,480	18,529	0	1,925	0	0	12,621	232,829
Zeidman, Bruce	150,330	1,350	0	13,607	0	15,033	18,791	19,919	0	1,925	0	0	0	220,955

### **SERGEANTS (25)**

#### **24+ 1 funded by**

#### **School Dept**

Amaral, Kevin	104,734	1,250	0	9,480	0	10,473	13,092	13,877	0	1,925	0	0	4,726	159,557
Besarick, Scott	99,598	1,350	0	5,746	0	9,960	12,450	13,197	0	1,925	0	0	4,495	148,720
Carpenter, William	104,734	950	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	4,726	170,074
Cruikshank, Edward	104,734	1,250	0	6,042	0	10,473	13,092	13,877	0	1,925	0	0	4,726	156,120
David, Stanley	126,325	1,250	0	11,434	0	12,633	15,791	16,738	0	1,925	0	0	11,402	197,497
Delvalle, Ruben	104,734	950	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	0	165,348
Diliddo, Robert	117,512	1,350	11,751	11,022	0	11,751	14,689	15,570	0	1,925	0	0	10,606	196,177
Ellis, Kenneth	104,734	950	0	9,480	0	10,473	13,092	13,877	0	1,925	0	0	0	154,531
Graham, Matthew	104,734	950	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	4,726	170,074
Kalp, Andrew	103,929	1,350	0	9,407	0	10,393	12,991	13,771	0	1,925	0	0	4,690	158,456
Lobo, Jose	104,734	1,250	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	0	165,648
Lofstrom, Kenneth	126,325	1,350	0	7,288	0	12,633	15,791	16,738	0	1,925	0	0	0	182,049
Macintosh Daniel	100543	1,250	10,054	9,430	0	10,054	12,568	13,322	0	1,925	0	0	0	159,147
McDermott, Christopher	117,512	1,350	14,101	11,099	0	11,751	14,689	15,570	0	1,925	0	0	10,124	198,122
O'Brien-Hilliard, Kristen	112170	1,350	11,217	10,521	0	11,217	14,021	14,863	0	1,925	0	0	4,628	181,912
Pierce Jr., Steven B.	104,734	950	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	0	165,348
Rees, Adam	96,678	950	9,668	9,068	0	9,668	12,085	12,810	0	1,925	0	0	0	152,851
Scanlon, Michael	112,589	1,250	0	6,496	0	11,259	14,074	14,918	0	1,925	0	0	4,726	167,236
Schaaf, Michael G	92,650	1,250	9,265	8,690	0	9,265	11,581	12,276	0	1,925	0	0	4,014	150,916
Skinner, Michael	104,734	1,250	0	9,480	0	10,473	13,092	13,877	0	1,925	0	0	0	154,831
Stafford, William	104,734	950	10,473	9,824	0	10,473	13,092	13,877	0	1,925	0	0	0	165,348



Stanton, Timothy	126,325	1,350	0	11,434	0	12,633	15,791	16,738	0	1,925	0	0	11,402	197,597
Sullivan, Jason F	117,512	1,350	11,751	11,022	0	11,751	14,689	15,570	0	1,925	0	0	0	185,571
	<b>BASE</b>	<b>LONG.</b>	<b>NIGHT</b>	<b>HOL.</b>	<b>EDUC.</b>	<b>WKEND</b>	<b>FIREARM</b>	<b>HAZARD</b>	<b>CLOTH.</b>	<b>DEFIB</b>	<b>STIPEND</b>	<b>CLRLCL</b>	<b>BUY BACK</b>	<b>TOTAL</b>
Vacant (Promotion Pending)	126,325	1,350	0	11,434	0	12,633	15,791	16,738	0	1,925	0	0	0	186,195
SUB-TOTAL SUPERVISORS	5,497,026	51,750	206,373	419,015	0	527,119	658,898	698,432	0	80,850	0	0	241,526	8,380,989

**FUNDED BY**

**SCHOOL**

**DEPARTMENT**

Maker, Bryan	150,330	1,350	0	8,673	0	15,033	18,791	19,919	0	1,925	0	0	13,568	229,589
Livingston, Michael	114,841	950	0	6,625	0	11,484	14,355	15,216	0	1,925	0	0	5,081	170,478
<i>Paid by School Dept</i>	265,171	2,300	0	15,298	0	26,517	33,146	35,135	0	3,850	0	0	18,649	400,067
BALANCE PAID BY BPD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SUPERVISORS	5,497,026	51,750	206,373	419,015	0	527,119	658,898	698,432	0	80,850	0	0	241,526	8,380,989

**PATROL OFFICERS**

**(160)**

Abdelnour, Edward D	93721	1,350	0	8,483	0	9,372	11,715	12,418	0	1,925	0	0	0	138,984
Alfaro, Louie	48326	0	0	4,374	0	4,833	6,041	6,403	0	1,925	0	0	0	71,902
Almeida, George	90154	1,350	9,015	8,456	0	9,015	11,269	11,945	0	1,925	0	0	3,875	147,005
Alves, Alexander	48326	0	4,833	4,533	0	4,833	6,041	6,403		1,925	0	0	0	76,893
Alves, Kessy	74218	0	0	6,718	0	7,422	9,277	9,834	0	1,925	0	0	0	109,394
Alves, Luis	79912	480	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	126,372
Alves, Wilson	68509	0	0	6,201	0	6,851	8,564	9,077	0	1,925	0	0	0	101,127
Anderson-Pierce, Nychole	84177	950	8,418	4,856	0	8,418	10,522	11,153	0	1,925	0	0	0	130,419
Anderson, Darvin	94445	1,350	9,445	8,858	0	9,445	11,806	12,514	0	1,925	0	0	0	149,787
Andrade, Adilson	74218	0	7,422	6,961	0	7,422	9,277	9,834	0	1,925	0	0	0	117,059
Asack, Michael	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Atwood, Robert	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Bell, Ernest S	101531	1,350	0	9,190	0	10,153	12,691	13,453	0	1,925	0	0	7,952	158,245
Benoit, Spencer	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Benvie, Daniel	73765	0	7,377	6,919	0	7,377	9,221	9,774	0	1,925	0	0	0	116,356
Bunker, Michael	84177	1,250	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	137,557
Burke, Eric	77702	950	0	7,033	0	7,770	9,713	10,296	0	1,925	0	0	0	115,388
Burrell, Alexander	84177	750	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,258
Callahan, Isaiah	64752	480	0	5,861	0	6,475	8,094	8,580	0	1,925	0	0	0	96,167
Cantone, Shane	101531	1,250	0	5,858	0	10,153	12,691	13,453	0	1,925	0	0	8,331	155,192
Carde, Samuel	101531	1,350	0	9,190	0	10,153	12,691	13,453	0	1,925	0	0	8,331	158,624
Cesarini, Michael J	101531	1,350	0	5,858	0	10,153	12,691	13,453	0	1,925	0	0	0	146,961
Cirino, Santiago	90489	1,350	0	8,190	0	9,049	11,311	11,990	0	1,925	0	0	3,712	138,016
Clark, Eric J	101531	1,350	0	9,190	0	10,153	12,691	13,453	0	1,925	0	0	8,331	158,624
Cole, Hermer E	87180	1,350	8,718	8,177	0	8,718	10,898	11,551	0	1,925	0	0	7,869	146,386
Colon, Richard	84177	750	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,564
Congdon, Jacqueline	96915	1,350	0	5,591	0	9,692	12,114	12,841	0	1,925	0	0	3,787	144,215
Correia, Jonathan	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Coulanges, Franck	77702	480	7,770	7,288	0	7,770	9,713	10,296	0	1,925	0	0	0	122,944
Cronshaw, James	77702	950	7,770	7,288	0	7,770	9,713	10,296	0	1,925	0	0	3,507	126,921
Cummings, Erin M	96915	1,350	0	5,591	0	9,692	12,114	12,841	0	1,925	0	0	3,787	144,215
Cummings, Joseph L	101531	1,350	0	5,858	0	10,153	12,691	13,453	0	1,925	0	0	7,690	154,651
Czarnowski, Francis J	78101	1,350	0	7,069	0	7,810	9,763	10,348	0	1,925	0	0	0	116,366
Dagraca, Olegario	70691	0	7,069	6,630	0	7,069	8,836	9,367	0	1,925	0	0	0	111,588
Darosa, Denzil	79912	480	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	126,372



DaSilva, Kathy	101531	1,250	0	5,858	0	10,153	12,691	13,453	0	1,925	0	0	4,165	151,026
Deandrade, Diana	79912	480	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	126,372
Deiullis, Christopher	84177	750	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,564
Delaney, Thomas	61470	0	6,147	5,766	0	6,147	7,684	8,145	0	1,925	0	0	0	97,283
Depina, Lucinio	84177	750	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,564
Depina, Manuel	64752	480	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	102,854
	<b>BASE</b>	<b>LONG.</b>	<b>NIGHT</b>	<b>HOL.</b>	<b>EDUC.</b>	<b>WKEND</b>	<b>FIREARM</b>	<b>HAZARD</b>	<b>CLOTH.</b>	<b>DEFIB</b>	<b>STIPEND</b>	<b>CLRCL</b>	<b>BUY BACK</b>	<b>TOTAL</b>
Devin, Caroline	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Devine, William	84177	1,250	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	137,557
Donahue, Brian	90489	1,250	0	8,190	0	9,049	11,311	11,990	0	1,925	0	0	4,084	138,288
Donahue, Timothy R	101531	1,250	0	9,190	0	10,153	12,691	13,453	0	1,925	0	0	3,976	154,169
Donato, James	73765	0	7,377	6,919	0	7,377	9,221	9,774	0	1,925	0	0	0	116,356
Duhamel, Mark	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	136,787
Edmond, Nathalie	79912	480	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	126,372
Egan, Kenneth	84177	750	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,564
Farrell, Matthew	74464	480	7,446	6,984	0	7,446	9,308	9,866	0	1,925	0	0	0	117,921
Ferebee, Lindsey	77702	750	7,770	7,288	0	7,770	9,713	10,296	0	1,925	0	0	0	123,214
Fernandes, Vandy	63252	0	0	5,725	0	6,325	7,907	8,381	0	1,925	0	0	0	93,515
Fils, Anthony	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Fonseca, Drew	64752	480	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	102,854
Fonseca, Sandy	73765	0	7,377	6,919	0	7,377	9,221	9,774	0	1,925	0	0	0	116,356
Fontes, Elisa	84177	950	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,764
Ford, Jason	92299	1,250	0	8,354	0	9,230	11,537	12,230	0	1,925	0	0	3,712	140,537
Fortes, Alcides	64752	1,250	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	103,624
Fratous, Michael	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Giardini, Anthony	90489	950	0	8,190	0	9,049	11,311	11,990	0	1,925	0	0	3,712	137,616
Gobbi, Joseph	68509	0	6,851	6,426	0	6,851	8,564	9,077	0	1,925	0	0	0	108,203
Gomes, Michael	68523	0	0	6,202	0	6,852	8,565	9,079	0	1,925	0	0	0	101,147
Gomes, Orlanda	62824	0	0	5,686	0	6,282	7,853	8,324	0	1,925	0	0	0	92,895
Graf, Leonard	77702	480	7,770	7,288	0	7,770	9,713	10,296	0	1,925	0	0	0	122,944
Grayson, Robert	64752	950	0	5,861	0	6,475	8,094	8,580	0	1,925	0	0	0	96,637
Hill, Christopher	92299	1,350	0	5,325	0	9,230	11,537	12,230	0	1,925	0	0	3,712	137,608
Hill, Julie	84177	950	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,458
Hiltz, Michael	48326	0	4,833	4,533	0	4,833	6,041	6,403	0	1,925	0	0	0	76,893
Horan, Andrew	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Hyland, Thomas	68637	1,250	6,864	6,438	0	6,864	8,580	9,094	0	1,925	0	0	0	109,651
Jarrett, Charles	84177	950	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,764
Jenkins, Shawn	73765	0	7,377	6,919	0	7,377	9,221	9,774	0	1,925	0	0	0	116,356
Joseph, Evans	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Jouthe, Jack	48326	0	0	4,374	0	4,833	6,041	6,403	0	1,925	0	0	0	71,902
Kerr, Christopher P	74464	1,250	7,446	6,984	0	7,446	9,308	9,866	0	1,925	0	0	0	118,691
Kirby, Brian P	83548	1,350	8,355	7,836	0	8,355	10,444	11,070	0	1,925	0	0	7,541	140,424
Landry, Scott	74464	1,250	0	6,740	0	7,446	9,308	9,866	0	1,925	0	0	0	111,000
Leary, John E	64752	1,350	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	2,922	106,646
Lee, Jamal	71227	750	7,123	6,681	0	7,123	8,903	9,438	0	1,925	0	0	0	113,169
Lingo, Adrian	68523	0	6,852	6,427	0	6,852	8,565	9,079	0	1,925	0	0	0	108,224
Lopes, Salissa	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Lopez, Francisco	77702	1,250	7,770	7,288	0	7,770	9,713	10,296	0	1,925	0	0	3,799	127,513
Louis, Denzayah	68509	0	6,851	6,426	0	6,851	8,564	9,077	0	1,925	0	0	0	108,203
Louis, Enid	90489	1,250	0	5,221	0	9,049	11,311	11,990	0	1,925	0	0	0	131,234
Luu, David	64752	480	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	102,854
MacMillan, Donald H Jr	90489	1,350	0	5,221	0	9,049	11,311	11,990	0	1,925	0	0	3,712	135,046
Maurath, Joshua	64752	750	0	5,861	0	6,475	8,094	8,580	0	1,925	0	0	0	96,437
Mcsween, Tsiane	74218	0	0	6,718	0	7,422	9,277	9,834	0	1,925	0	0	0	109,394
Mercurio, Gary R Jr	90489	1,250	0	5,221	0	9,049	11,311	11,990	0	1,925	0	0	0	131,234
Micicche, Michael	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Miller, Dana	84177	750	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	137,057



Minnock, Michael	71227	950	0	6,447	0	7,123	8,903	9,438	0	1,925	0	0	0	106,013
Miranda, Joe	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Monteiro, Jason	65654	0	6,565	6,158	0	6,565	8,207	8,699	0	1,925	0	0	0	103,774
Monteiro, Jodi	62800	0	6,280	5,890	0	6,280	7,850	8,321	0	1,925	0	0	0	99,346
Monteiro, Tony	79751	1,350	7,975	7,480	0	7,975	9,969	10,567	0	1,925	0	0	0	126,992
Montrond, David	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Moreno, Jorge	64752	950	0	5,861	0	6,475	8,094	8,580	0	1,925	0	0	0	96,637
Murphy, Matthew	84177	750	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,564
	<b>BASE</b>	<b>LONG.</b>	<b>NIGHT</b>	<b>HOL.</b>	<b>EDUC.</b>	<b>WKEND</b>	<b>FIREARM</b>	<b>HAZARD</b>	<b>CLOTH.</b>	<b>DEFIB</b>	<b>STIPEND</b>	<b>CLRCL</b>	<b>BUY BACK</b>	<b>TOTAL</b>
Newcomb, Edward	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Norman, Michael	84177	1,250	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,758
Nunes, Domingos	64752	950	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	103,324
O'Donnell, Shannon	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Otero, Miguel	64752	480	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	102,854
Otis, Robert	57091	0	5,709	5,355	0	5,709	7,136	7,565	0	1,925	0	0	0	90,490
Parker, James	74464	750	0	6,740	0	7,446	9,308	9,866	0	1,925	0	0	0	110,500
Parrett, Raymond L.	93721	1,350	0	8,483	0	9,372	11,715	12,418	0	1,925	0	0	0	138,984
Paul, Nazaire	90154	1,350	9,015	8,456	0	9,015	11,269	11,945	0	1,925	0	0	3,875	147,005
Pedro, Lucas	84177	750	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	137,057
Pereira, Edmar	79912	0	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	125,892
Perez, Christopher D	84177	1,350	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,858
Perry, David	57091	0	5,709	5,355	0	5,709	7,136	7,565	0	1,925	0	0	0	90,490
Phanor, Joseph	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Pina, Stephen T	69349	1,350	6,935	6,505	0	6,935	8,669	9,189	0	1,925	0	0	0	110,856
Plonquet, Vero	74218	0	7,422	6,961	0	7,422	9,277	9,834	0	1,925	0	0	0	117,059
Polynice, Jennifer	84177	950	0	7,619	0	8,418	10,522	11,153	0	1,925	0	0	0	124,764
Quirk, Ryan	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	3,799	136,787
Remy, Pierre	84177	0	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,508
Robinson, Sylverson H	74464	1,350	7,446	6,984	0	7,446	9,308	9,866	0	1,925	0	0	0	118,791
Robinson, Thomas L	89816	1,350	0	8,129	0	8,982	11,227	11,901	0	1,925	0	0	0	133,330
Rodrigues, Jose G.	84177	480	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	132,988
Rodrigues, Jose M.	74464	480	7,446	6,984	0	7,446	9,308	9,866	0	1,925	0	0	0	117,921
Rodrigues, Larissa	48326	0	0	4,374	0	4,833	6,041	6,403		1,925	0	0	0	71,902
Royster, Callie H. Jr	89816	1,350	0	8,129	0	8,982	11,227	11,901	0	1,925	0	0	0	133,330
Salamone, Andrea	84177	1,250	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,758
Salamone, Derek	84177	1,250	0	4,856	0	8,418	10,522	11,153	0	1,925	0	0	3,712	126,014
Santos, David F	96915	1,350	0	8,772	0	9,692	12,114	12,841	0	1,925	0	0	4,165	147,774
Schifone, Nicholas	52710	0	5,271	4,944	0	5,271	6,589	6,984	0	1,925	0	0	0	83,694
Scibetta, Stephen C	68637	1,250	0	6,213	0	6,864	8,580	9,094	0	1,925	0	0	0	102,562
Semedo, Ivandro	79912	0	7,991	7,495	0	7,991	9,989	10,588	0	1,925	0	0	0	125,892
Sequeira, Marcos	65159	0	6,516	6,112	0	6,516	8,145	8,634	0	1,925	0	0	0	103,006
Silva, Delcio	57981	0	0	5,248	0	5,798	7,248	7,682	0	1,925	0	0	0	85,882
Slattery, Sean	77702	750	0	7,033	0	7,770	9,713	10,296	0	1,925	0	0	0	115,188
Sonnal, Jerry	64752	0	6,475	6,073	0	6,475	8,094	8,580	0	1,925	0	0	0	102,374
Sousa, Antonio	64752	0	0	5,861	0	6,475	8,094	8,580	0	1,925	0	0	0	95,687
Spillane, Peter F	83528	1,250	0	7,560	0	8,353	10,441	11,067	0	1,925	0	0	0	124,125
Sturdevant, John P	101531	1,350	0	9,190	0	10,153	12,691	13,453	0	1,925	0	0	8,331	158,624
Tejeda, Franklin	63315	0	6,332	5,939	0	6,332	7,914	8,389	0	1,925	0	0	0	100,145
Vargas, Efrain	96915	1,250	0	8,772	0	9,692	12,114	12,841	0	1,925	0	0	0	143,509
Vazquez-Browne, Minerva	83528	1,350	0	7,560	0	8,353	10,441	11,067	0	1,925	0	0	0	124,225
Velez, Kenniel	74218	0	7,422	6,961	0	7,422	9,277	9,834	0	1,925	0	0	0	117,059
Vellios, William	84177	750	0	4,856	0	8,418	10,522	11,153	0	1,925	0	0	3,453	125,255
Willis, William	84177	1,350	8,418	7,895	0	8,418	10,522	11,153	0	1,925	0	0	0	133,858
Vacant #1(Saquet)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #2 (Gazarro)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #3 (R.Andrade)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363



Vacant #4 (M.Pereira)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #5 (Dennehy)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #6 (Baroud)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #7 (Leonard)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #8 (Pierce)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #9 (Donohue)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #10 (Keating)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #11 (Scully)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #12 (Besarick)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #13 (Randolph)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
	<b>BASE</b>	<b>LONG.</b>	<b>NIGHT</b>	<b>HOL.</b>	<b>EDUC.</b>	<b>WKEND</b>	<b>FIREARM</b>	<b>HAZARD</b>	<b>CLOTH.</b>	<b>DEFIB</b>	<b>STIPEND</b>	<b>CLRCL</b>	<b>BUY BACK</b>	<b>TOTAL</b>
Vacant #14 (Khoury)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #15 (Cunningham)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #16 (W.Cabral)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #17 (Leedberg)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
Vacant #18(C.Bowen)	45882	0	0	4,153	0	4,588	5,735	6,079	0	1,925	0	0	0	68,363
<b>TOTAL PATROL</b>	<b>12,018,391</b>	<b>100,450</b>	<b>623,532</b>	<b>1,068,089</b>	<b>0</b>	<b>1,201,839</b>	<b>1,502,299</b>	<b>1,592,437</b>	<b>0</b>	<b>309,925</b>	<b>0</b>	<b>0</b>	<b>154,837</b>	<b>18,571,799</b>

<b>TOTAL POLICE OFFICERS</b>	<b>17,515,417</b>	<b>152,200</b>	<b>829,905</b>	<b>1,487,103</b>	<b>0</b>	<b>1,728,958</b>	<b>2,161,197</b>	<b>2,290,869</b>	<b>0</b>	<b>390,775</b>	<b>0</b>	<b>0</b>	<b>396,363</b>	<b>26,952,787</b>
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#### CIVILIAN

#### PERSONNEL

#### EMERGENCY

#### TELEPHONE

#### DISPATCHERS (B-

#### II): 15

Bosch, Christine	57,430	1,350	0	3,299	2,872	1,941	0	0	2,000	0	300	0	0	69,191
Burke, Jessica	57,430	750	8,404	3,299	2,872	1,941	0	0	2,000	0	0	0	0	76,695
Celia, Robert	57,430	1,350	0	3,299	2,872	1,941	0	0	2,000	0	0	0	0	68,891
Gomes, Orlanda (LOA)	57,430	480	8,404	3,299	4,020	1,941	0	0	2,000	0	300	0	0	77,874
Jean-Pierre, Nicole	57,430	1,250	0	3,299	3,446	1,941	0	0	2,000	0	300	0	0	69,666
Jordan, Darrelyn	57,430	1,350	0	3,299	4,020	1,941	0	0	2,000	0	0	0	0	70,040
Leite, Melanie	57,430	480	8,404	3,299	4,594	1,941	0	0	2,000	0	300	0	0	78,448
Vellios, Patrick F	57,430	1,250	8,404	3,299	2,872	1,941	0	0	2,000	0	0	0	0	77,195
Vilme, Jenny	57,430	950	8,404	3,299	4,020	1,941	0	0	2,000	0	300	0	0	78,344
Depina, Vera	46,005	0	6,732	2,642	2,300	1,941	0	0	2,000	0	300	0	0	61,921
Meus, Daniella	46,005	0	6,732	2,642	3,220	1,941	0	0	2,000	0	300	0	0	62,841
Heywood, Richard	43,720	0	6,398	2,511	2,186	1,941	0	0	2,000	0	0	0	0	58,756
Vacant #1 (MacMillan)	43,720	0	6,398	2,511	2,186	1,941	0	0	2,000	0	0	0	0	58,756
Vacant #2 (Ciampa)	43,720	0	6,398	2,511	2,186	1,941	0	0	2,000	0	0	0	0	58,756
Vacant #3 (Moran)	43,720	0	6,398	2,511	2,186	1,941	0	0	2,000	0	0	0	0	58,756
SUB-TOTAL ETD	783,760	9,210	81,075	45,016	45,851	29,120	0	0	30,000	0	2,100	0	0	1,026,132
<u>Paid by PSAP Grant</u>	300,000	0	0	0	0	0	0	0	0	0	0	0	0	300,000
<b>TOTAL ETD</b>	<b>483,760</b>	<b>9,210</b>	<b>81,075</b>	<b>45,016</b>	<b>45,851</b>	<b>29,120</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>2,100</b>	<b>0</b>	<b>0</b>	<b>726,132</b>



**SENIOR  
ADMINISTRATIVE  
COORDINATOR**

**(Grade-II)**

Casarez, Nicole	80,623	950	0	0	6,450	0	0	0	0	0	0	2,000	0	90,023
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**GRANT**

**COORDINATOR**

**(Grade-II)**

Lopes, Lugenia	64,775	0	0	0	5,830	0	0	0	0	0	0	2,000	0	72,605
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**CRIME ANALYST**

Thompson, Hillary	91,654	480	0	0	8,249	0	0	0	0	0	0	2,000	0	102,383
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**DIRECTOR OF**

**COMMUNICATIONS**

**AND COMMUNITY**

**OUTREACH (1124)**

Duarte, Darren	110,007	480	0	0	3,200	0	0	0	0	0	4,800	0	0	118,487
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**INFORMATION**

**TECHNOLOGY**

**STAFF**

Public Safety Communications Technology Specialist (PROPOSED)	25,239				2,272									27,511
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**CLERICAL: 5**

	BASE	LONG.	NIGHT	HOL.	EDUC.	WKEND	FIREARM	HAZARD	CLOTH.	DEFIB	STIPEND	CLRCL	BUY BACK	TOTAL
Hejduk, Adara (AA-III)	46,298	0	0	0	0	0	0	0	0	0	0	2,500	0	48,798
Lauriano, Katherine (AA-II)	53,527	480	0	0	0	0	0	0	0	0	0	2,500	0	56,507
Moodie-Bryant, Janet (AA-II)	54,013	1,350	0	0	0	0	0	0	0	0	1,500	2,500	0	59,363
Roberson, Stephanie (AA-II)	54,013	1,250	0	0	540	0	0	0	0	0	1,500	2,500	0	59,803
Pires, Elizabeth (AA-III)	53,527	480	0	0	0	0	0	0	0	0	0	2,500	0	56,507
New Position	42,682	0	0	0	0	0	0	0	0	0	0	2,500	0	45,182

**CADETS: 6**

Depina, Menildo	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120
Dragonetti, Jon	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120
Monteiro, Maldine	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120
Norton, Matthew	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120
Reidy, Michael	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120
Williams, Malique	29,120	0	0	0	0	0	0	0	0	0	0	0	0	29,120

TOTAL OTHERS	851,078	5,470	0	0	26,540	0	0	0	0	0	7,800	21,000	0	911,888
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**CIVILIAN**

**POSITIONS**

**FUNDED BY OTHER**

**MEANS**

**VICTIM SPECIALIST:**

**1**

McConnell, Jamiya	40,040	0	0	0	0	0	0	0	0	0	0	0	0	40,040
<u>Paid by Grant</u>	40,040	0	0	0	0	0	0	0	0	0	0	0	0	40,040
BALANCE PAID BY BPD	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL CIVILIAN PERSONNEL	1,334,838	14,680	81,075	45,016	72,391	29,120	0	0	30,000	0	9,900	21,000	0	1,638,020
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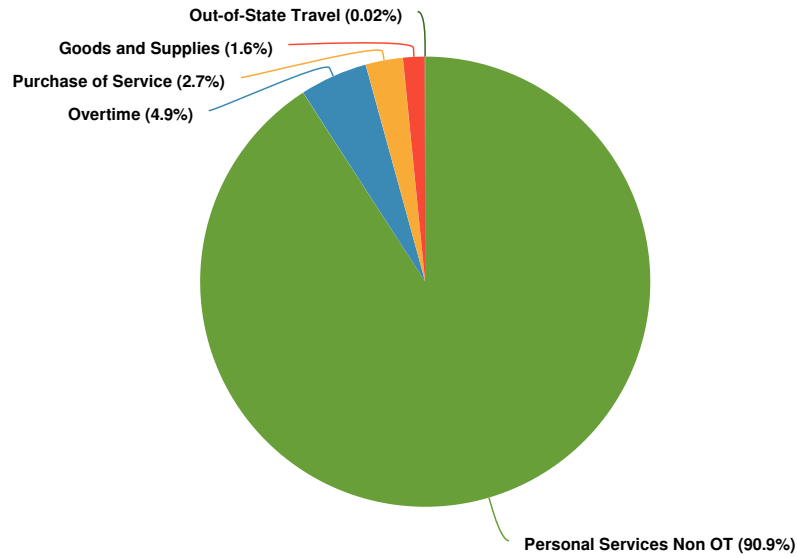


DEPARTMENT														
TOTALS (FOR 52 WEEKS)	18,850,255	166,880	910,979	1,532,119	72,391	1,758,078	2,161,197	2,290,869	30,000	390,775	9,900	21,000	396,363	28,590,807



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$1,187,008.85	\$1,365,914.00	\$1,610,514.00	17.9%
Personal Services Non OT	\$27,568,234.57	\$29,999,413.00	\$30,018,964.00	0.1%
Purchase of Service	\$721,400.74	\$863,957.00	\$883,355.00	2.2%
Goods and Supplies	\$385,163.71	\$466,308.00	\$518,029.00	11.1%
Out-of-State Travel	\$910.36	\$0.00	\$5,000.00	N/A
<b>Total General Fund:</b>	<b>\$29,862,718.23</b>	<b>\$32,695,592.00</b>	<b>\$33,035,862.00</b>	<b>1%</b>





## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Police</b>				
<b>Overtime</b>				
OT-LICENSE ENFORCEMENT	\$74,720.72	\$75,500.00	\$0.00	-100%
OVERTIME	\$1,107,335.89	\$1,290,414.00	\$1,610,514.00	24.8%
OT-MAYOR'S SAFETY INITIATIVE	\$522.51	\$0.00	\$0.00	0%
OT-LICENSE ENFORCEMENT	\$4,429.73	\$0.00	\$0.00	0%
<b>Total Overtime:</b>	<b>\$1,187,008.85</b>	<b>\$1,365,914.00</b>	<b>\$1,610,514.00</b>	<b>17.9%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$15,500,448.66	\$18,557,213.00	\$18,850,225.00	1.6%
STIPEND	\$8,841.54	\$8,700.00	\$9,900.00	13.8%
POLLS	\$91,251.25	\$115,000.00	\$115,000.00	0%
CLERICAL INCENTIVE	\$12,500.00	\$18,500.00	\$21,000.00	13.5%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
ADMIN INCENTIVE	\$6,000.00	\$0.00	\$0.00	0%
LONGEVITY	\$169,790.00	\$171,260.00	\$166,880.00	-2.6%
SHIFT DIFFERENTIAL	\$878,803.52	\$931,806.00	\$910,979.00	-2.2%
HOLIDAY	\$1,299,761.12	\$1,529,423.00	\$1,532,119.00	0.2%
EDUCATIONAL INCENTIVE	\$1,305,191.92	\$71,411.00	\$72,391.00	1.4%
WEEKEND DIFFERENTIAL	\$1,685,129.83	\$1,782,986.00	\$1,758,078.00	-1.4%
UNIQUE PAY	\$537.85	\$0.00	\$0.00	0%
FIREARMS	\$2,150,830.30	\$2,192,192.00	\$2,161,197.00	-1.4%
OUT OF GRADE	\$23,237.10	\$24,500.00	\$24,500.00	0%
COURT	\$412,341.35	\$638,576.00	\$538,576.00	-15.7%
HAZARDOUS DUTY	\$2,460,216.22	\$2,323,724.00	\$2,290,869.00	-1.4%
SEPARATION COSTS	\$595,746.07	\$687,740.00	\$597,517.00	-13.1%
DEFIBRILLATOR	\$356,805.70	\$392,700.00	\$390,775.00	-0.5%
WORKERS COMPENSATION	\$64,230.57	\$0.00	\$0.00	0%
UNUSED SICK LEAVE BONUS	\$229,942.54	\$128,595.00	\$152,595.00	18.7%
UNIFORM CLOTHING ALLOWANCE	\$18,000.00	\$30,000.00	\$30,000.00	0%
SICK LEAVE BUY BACK	\$295,829.03	\$395,087.00	\$396,363.00	0.3%
<b>Total Personal Services Non OT:</b>	<b>\$27,568,234.57</b>	<b>\$29,999,413.00</b>	<b>\$30,018,964.00</b>	<b>0.1%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$8,661.33	\$22,045.00	\$22,045.00	0%
ENERGY (GAS,OIL,DIESEL)	\$35,742.29	\$31,000.00	\$51,000.00	64.5%
SEWER & WATER CHARGES	\$15,347.91	\$8,955.00	\$8,955.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$33,425.95	\$32,299.00	\$32,299.00	0%
VEHICLE REPAIR/MAINTENANCE	\$245,504.05	\$250,000.00	\$250,225.00	0.1%
DEPART EQUIP REPAIR/MAINT	\$29,747.28	\$85,982.00	\$85,982.00	0%
DATA PROCESS EQUIP REP/MAINT	\$58,530.68	\$102,578.00	\$102,578.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$69,451.88	\$100,982.00	\$100,982.00	0%
SECURITY/FIRE CONTROL	\$885.74	\$1,634.00	\$1,634.00	0%
CUSTODIAL SERVICES	\$56,538.45	\$60,298.00	\$60,298.00	0%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
MEDICAL	\$19,489.00	\$14,894.00	\$14,894.00	0%
PUBLIC SAFETY	\$0.00	\$692.00	\$0.00	-100%
OTHER CONTRACT SERVICES	\$133,068.41	\$128,810.00	\$128,900.00	0.1%
ADVERTISING	\$728.64	\$791.00	\$791.00	0%
EXTERMINATING & PEST CONTROL	\$868.00	\$876.00	\$876.00	0%
PRINTING	\$9,811.50	\$9,896.00	\$9,896.00	0%
VETERINARY SERVICES	\$3,599.63	\$12,000.00	\$12,000.00	0%
TOWING & IMPOUNDS	\$0.00	\$225.00	\$0.00	-100%
<b>Total Purchase of Service:</b>	<b>\$721,400.74</b>	<b>\$863,957.00</b>	<b>\$883,355.00</b>	<b>2.2%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$30,903.29	\$25,967.00	\$25,967.00	0%
REFERENCE MATERIALS	\$515.99	\$1,169.00	\$1,169.00	0%
OFFICE SUNDRIES/SUPPLIES	\$14,615.67	\$5,712.00	\$5,712.00	0%
DATA PROCESS SOFTWARE & SUPP	\$18,716.23	\$25,732.00	\$25,732.00	0%
BUILDING SUPPLIES	\$233.28	\$403.00	\$403.00	0%
ELECTRICAL SUPPLIES	\$723.95	\$989.00	\$989.00	0%
TOOLS & HARDWARE SUPPLY	\$0.00	\$225.00	\$225.00	0%
JANITORIAL SUPPLIES	\$0.00	\$765.00	\$765.00	0%
TIRES	\$22,122.13	\$20,992.00	\$20,992.00	0%
PARTS/ACCESSORIES/LUBE	\$57.60	\$495.00	\$495.00	0%
FOOD PURCHASE	\$9,410.72	\$13,395.00	\$13,395.00	0%
MEDICAL SUPPLIES/DRUGS	\$0.00	\$350.00	\$350.00	0%
PURCHASE OF CLOTHING	\$49,400.00	\$65,400.00	\$65,400.00	0%
POLICE SUPPLIES	\$44,416.36	\$45,000.00	\$45,000.00	0%
CANINE FOOD & SUPPLIES	\$1,691.66	\$14,400.00	\$14,400.00	0%
IN-STATE TRAVEL	\$501.82	\$779.00	\$2,500.00	220.9%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$2,645.00	\$2,739.00	\$2,739.00	0%
TUITION & TRAINING	\$41,560.32	\$53,000.00	\$53,000.00	0%
LICENSE & REGISTRATION	\$205.00	\$0.00	\$0.00	0%
SUPPRESSION OF CRIME	\$16,000.00	\$25,994.00	\$25,994.00	0%
DEPARTMENT EQUIPMENT	\$113,805.06	\$127,812.00	\$177,812.00	39.1%
DATA PROCESSING EQUIPMENT	\$17,639.63	\$34,990.00	\$34,990.00	0%
<b>Total Goods and Supplies:</b>	<b>\$385,163.71</b>	<b>\$466,308.00</b>	<b>\$518,029.00</b>	<b>11.1%</b>
<b>Out-of-State Travel</b>				
OUT OF STATE TRAVEL	\$910.36	\$0.00	\$5,000.00	N/A
<b>Total Out-of-State Travel:</b>	<b>\$910.36</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>N/A</b>
<b>Total Police:</b>	<b>\$29,862,718.23</b>	<b>\$32,695,592.00</b>	<b>\$33,035,862.00</b>	<b>1%</b>
<b>Total Public Safety:</b>	<b>\$29,862,718.23</b>	<b>\$32,695,592.00</b>	<b>\$33,035,862.00</b>	<b>1%</b>
<b>Total Expenditures:</b>	<b>\$29,862,718.23</b>	<b>\$32,695,592.00</b>	<b>\$33,035,862.00</b>	<b>1%</b>



# PROCUREMENT



**Michael Morris**  
Chief Procurement Officer

## Mission

The mission of Procurement is to promote free and open competition, prevent favoritism, and protect the integrity of the overall bidding process. This is accomplished by the enforcement of Massachusetts General Laws (MGL) and local ordinances for the City of Brockton, including the School Department.

## Services

- Protect the integrity of the overall bidding process.
- Operate and maintain a centralized procurement operation, with the appropriate level of management control.
- Continue to be conscious of the volatility of prices, and procure goods and services of the best quality, and at the most responsive and responsible cost.
- Assure legal and regulatory practices are used for all City procurements.
- Manage and resolve common bid problems.
- Develop and implement processes and procedures to manage multi-year contracts and leases.
- Promote an atmosphere of free and open competition, while preventing favoritism.
- Assist in all matters related to municipal procurement affairs.

## FY23 Accomplishments

- Asbestos Abatement at the Brockton Keith Center.
- Fire Apparatus Pumps, Parts and Accessories, Lettering, Painting, and Repair Service.
- Disposition of a surplus Fire Truck.
- Emergency Demolition of 64 Walnut Street.
- Telephone System, Consulting Services & Repair.
- Library website redesign, rebuild and launch.
- Injured on Duty (IOD) Consulting and Administrative Services.
- Grant agreements for Opioid Treatment & Prevention.
- LSP & Project Management Services for Corcoran Building Cleanup.
- Downtown & Trout Brook form-based code zoning.
- Contract for Unarmed Security Services at municipal garage.
- Reissue of RFP for the Disposition of Real Property, A Portion of KeithField.
- Collection & Cleaning Services in the community.
- Operation and Maintenance of municipal LED Street Lighting.
- Fire Hydrants.
- Weather intelligence platform.
- Street Reconstruction.
- Asset & Work Order Management Software.
- Designer/Architectural Services for COA, Rox Stadium, and various ARPA funded projects.
- Engineering/Design services for Fire Station #2 and Main Public Library Roof Replacements.
- City-wide Diversity classes.
- Consultant services for work at Adams and Carpenter Garages.
- Autobody and General Repair of Police cruisers.
- Organized FY2023 Contracts (July 1, 2022 to Present). During the first two quarters of FY2023, the Procurement Department put together and processed approximately 107 contracts.

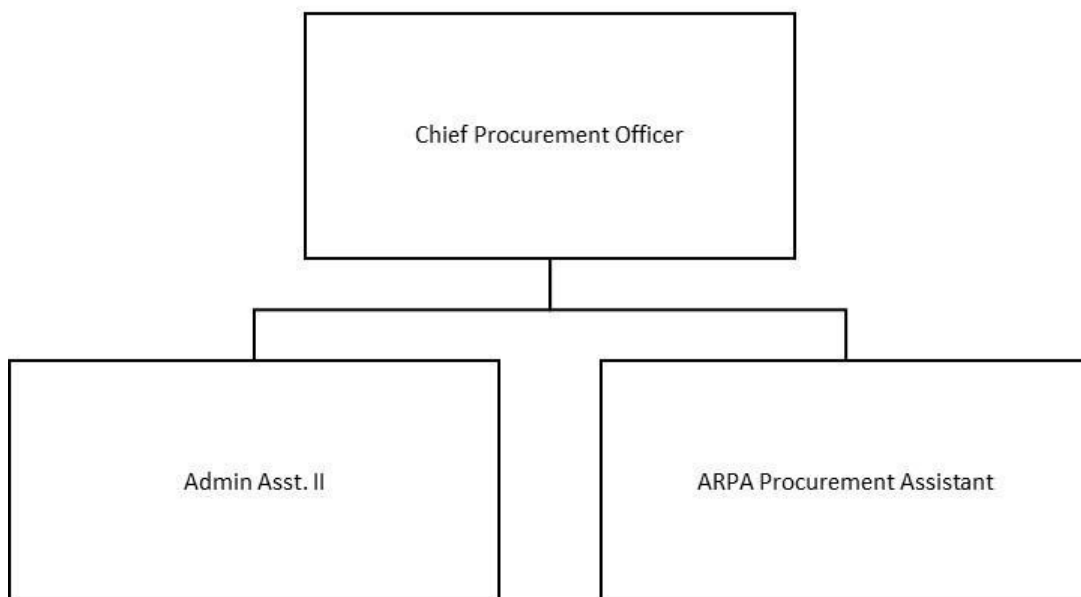
## OBJECTIVES

Objective	Status	City Goal
1. Continue to ensure that City departments follow proper procurement procedures in purchasing goods and services. Accomplished by updating resource charts, one on one meetings with department heads, and by sending staff to state-offered classes and seminars.	Ongoing FY24	1
2. Encourage more Minority and Women Vendors and Contractors (MBE/WBE) to conduct business with the City. Direct MBE/WBE businesses to the local State Diversity Office (SDO). Lend assistance to the Diversity, Equity & Inclusion Manager to increase these relationships.	Ongoing FY24	2
3. Increase the use of electronic procurement processes. This can be accomplished by the use of e-Procurement platforms, as well as digitalizing standard forms.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Protocols, Procedures & Training (%)	80%	80%	100%
2	Diversity encouragement (%)	50%	80%	85%
3	Use of electronic procurement (%)	75%	80%	100%

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

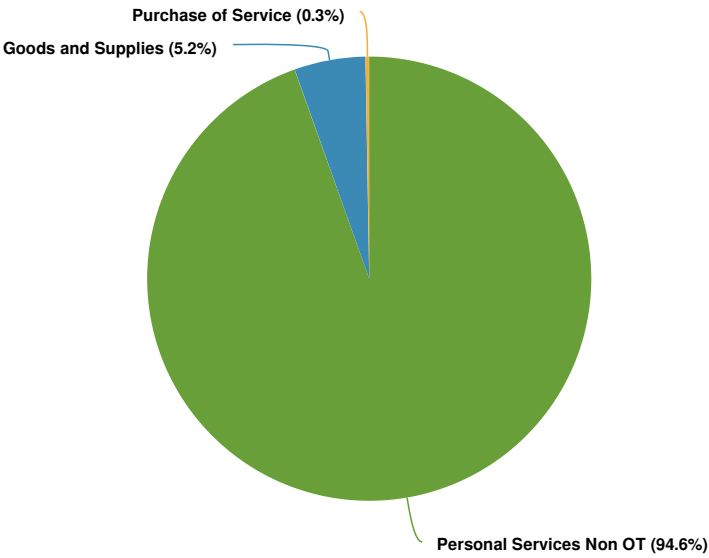
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
DIRECTOR OF PROCUREMENT	Michael Morris	02/20/96	1,350	117,278	3,700
ADMIN ASST. II	Leandro DaRosa	10/11/22		46,298	
Total			1,350	163,576	3,700

<b>Personal Services Summary</b>	
FULL TIME	163,576
PART-TIME	20,000
LONGEVITY	1,350
EDUCATIONAL INCENTIVE	3,700
STIPEND	3,300
HOLIDAY	427
CLERICAL INCENTIVE	2,500
<b>Total</b>	<b>194,853</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Personal Services Non OT	\$167,749.27	\$168,433.00	\$194,853.00	15.7%
Purchase of Service	\$460.67	\$525.00	\$525.00	0%
Goods and Supplies	\$7,188.05	\$9,500.00	\$10,700.00	12.6%
<b>Total General Fund:</b>	<b>\$175,397.99</b>	<b>\$178,458.00</b>	<b>\$206,078.00</b>	<b>15.5%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Procurement</b>				
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$154,107.69	\$157,987.00	\$163,576.00	3.5%
PART-TIME SALARIES	\$0.00	\$0.00	\$20,000.00	N/A
STIPEND	\$2,689.46	\$2,700.00	\$3,300.00	22.2%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$2,500.00	0%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
LONGEVITY	\$1,350.00	\$1,350.00	\$1,350.00	0%
HOLIDAY	\$854.30	\$427.00	\$427.00	0%
EDUCATIONAL INCENTIVE	\$3,447.82	\$3,469.00	\$3,700.00	6.7%
<b>Total Personal Services Non OT:</b>	<b>\$167,749.27</b>	<b>\$168,433.00</b>	<b>\$194,853.00</b>	<b>15.7%</b>
<b>Purchase of Service</b>				
OFFICE EQUIP REPAIR/MAINT	\$289.40	\$350.00	\$350.00	0%
PRINTING	\$171.27	\$175.00	\$175.00	0%
<b>Total Purchase of Service:</b>	<b>\$460.67</b>	<b>\$525.00</b>	<b>\$525.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$2,395.41	\$300.00	\$500.00	66.7%
IN STATE TRAVEL	\$0.00	\$1,000.00	\$1,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$4,371.12	\$7,000.00	\$7,000.00	0%
TUITION & TRAINING	\$0.00	\$1,000.00	\$1,000.00	0%
DEPARTMENT EQUIPMENT	\$421.52	\$200.00	\$1,200.00	500%
<b>Total Goods and Supplies:</b>	<b>\$7,188.05</b>	<b>\$9,500.00</b>	<b>\$10,700.00</b>	<b>12.6%</b>
<b>Total Procurement:</b>	<b>\$175,397.99</b>	<b>\$178,458.00</b>	<b>\$206,078.00</b>	<b>15.5%</b>
<b>Total General Government:</b>	<b>\$175,397.99</b>	<b>\$178,458.00</b>	<b>\$206,078.00</b>	<b>15.5%</b>
<b>Total Expenditures:</b>	<b>\$175,397.99</b>	<b>\$178,458.00</b>	<b>\$206,078.00</b>	<b>15.5%</b>



# PUBLIC PROPERTY



**James Plouffe**  
Superintendent of Buildings

## Mission

The Public Property Department, also known as the Building Department, consists of four important divisions that serve vital functions within the City of Brockton: Facility management, custodial services, permitting/inspections, and code enforcement. Each division has its own unique mission, but is tied together through common threads.

### Facility Management

- To maintain, construct, and repair safe and code compliant structures for all municipal purposes through licensed tradespeople.

### Custodial Services

- To maintain, clean and sanitize, for use of city employees and the public, City Hall, the Council on Aging, the War Memorial, and three public libraries through the use of professional custodians.

### Permitting/Inspections

- To enforce the minimum requirements of the Massachusetts State Building Code and related codes and city ordinances, to safeguard the public health, safety and general welfare of the inhabitants of Brockton through permitting and inspection of buildings and structures. This is conducted through state certified and licensed inspectors.

### Code Enforcement

- To enforce all laws, regulations and ordinances, under the authority of a building inspector, wiring inspector, plumbing/gas inspector and zoning enforcement officer, for the quality of life of Brockton residents.

## Services

### Facility Management

- Repair damage to all city buildings.
- Perform facility improvements using current construction techniques.
- Perform department relocation services.
- Conduct electrical, plumbing, and HVAC upgrades.
- Assist other departments with moving large items.
- Assist permitting and inspections with board-up services as required for private buildings.

### Custodial Services

- Clean all facilities on a daily basis.
- Sanitize offices on a regular schedule.
- Organize on-site events such as official speaking engagements.
- Set up rooms for outside use.
- Respond to alarm calls at all municipal buildings.
- Perform snow clearing.



- Maintain outside grounds at buildings within their control.
- Responsible for maintaining City Hall, the Senior Center, War Memorial, and all three branches of the public library.

## **Permitting/Inspections**

- Enforce the Massachusetts State Building Code, National Electric Code, State Plumbing and Gas Code, Architectural Access Code, and other related state laws and regulations.
- Enforce zoning regulations.
- Issue building, wiring, plumbing, and HVAC permits for all residential and commercial construction in the City.
- Inspect structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards.
- Provide safety to firefighters and emergency responders during emergency operations.
- Conduct all wiring, plumbing, HVAC, and building inspections for new and existing structures during construction.
- Act as Clerk and administrative arm of the Zoning Board of Appeals.

## **Code Enforcement**

- Enforce the Massachusetts State Building Code and other applicable codes for existing structures.
- Enforce the National Electrical Code for existing structures.
- Enforce the Plumbing and Fuel Gas Code for existing structures.
- Enforce the City of Brockton Zoning Ordinances.
- Prosecute offenders in court.
- Issues citations and fines.
- Remove dangerous buildings.

## **FY23 Accomplishments**

- Continued digitization project for all building department records, freeing up valuable space.
- Worked with Mayors Office to design a proposed underpass art project for the viaduct.
- Hired new staff to fill vacant positions.
- Worked with City Councilors and other city personnel on a new Inspectional Services Department ordinance.
- Hired a dedicated building inspector and administrative staff member for the Vacant and Abandoned Building Program.
- Prepared various RFQ's for a multitude of projects including the concessions at the stadium and asbestos remediation at Fire Station 2.
- Demolished 7 buildings, including three buildings on the grounds of the future Public Safety Building.
- Demolished dangerous fire damaged buildings.
- Finished design of the expanded War Memorial parking lot.
- Worked with various city councilors on future ordinance changes.
- Moved various offices within City Hall to make the space more efficient.
- Enacted new reporting procedures for incident and code enforcement responses.
- Scheduled and enacted, with Brockton Police, several classes for C.R.A.S.E. (Citizen Response to Active Shooter Events).
- Completed energy upgrades at Campanelli Stadium.
- Upgraded locker rooms at Campanelli Stadium.
- Insulated the kennel area of the Animal Control Facility.
- Went live with the Citizenserve permitting software.
- Decorated City Hall to be festive for the holidays.
- Painted the entry to City Hall to make it more inviting.
- Repaired leak in second floor bathroom of City Hall.
- Installed hall-of-flags in Mayors office.

# WAR MEMORIAL



## Mission

Provide accommodations (auditorium, banquet hall, and kitchen) for Veterans' and civic meetings for the betterment of the City.

## Services

- Maintain memorial services, historical rooms and libraries, Veterans Affairs Office, and Brockton Emergency Management Agency (BEMA).

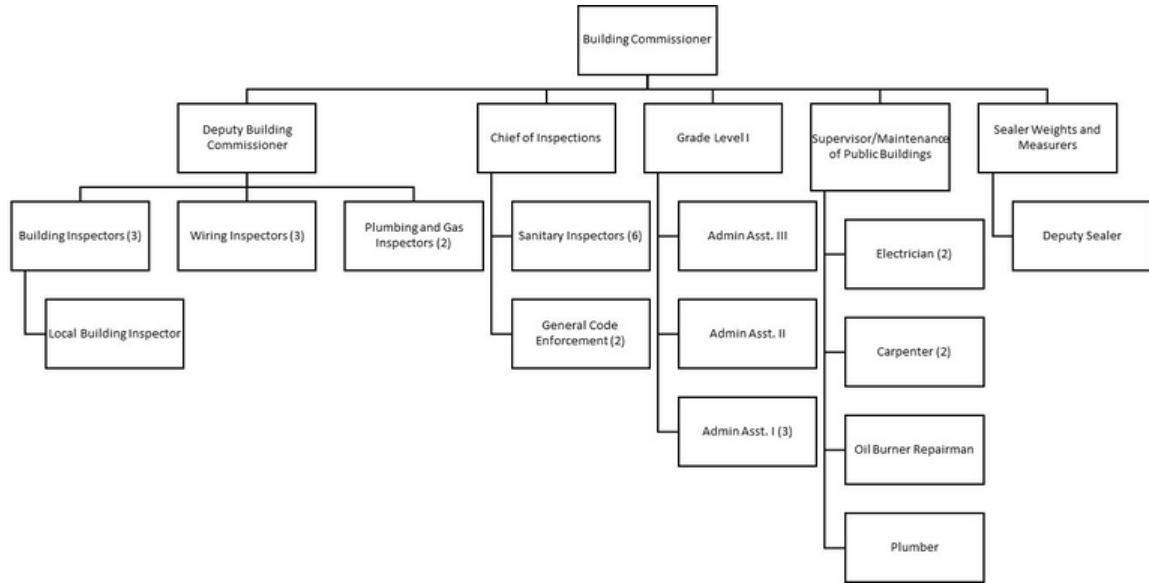
## OBJECTIVES

Objective	Status	City Goal
1. Increase the efficiency of department operations through the use of technology.	Ongoing FY24	3
2. Implement Inspectional Services Department as of July 1, 2023.	Ongoing FY24	3
3. Increase safety within city hall by use of technology, signage, lighting and ambassadors	Ongoing FY24	2
4. Improve the interior and exterior environment of City buildings through renovations and enhancements.	Ongoing FY24	2
5. Establish semi-annual safety drills and training for City Hall employees	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
2,3	Building permits	3,264	2,483	3,500
2,3	Building fees collected (\$)	\$2,395,150	\$1,545,038	\$1,700,000
2,3	Electrical permits	1,746	1,830	2,200
2,3	Electrical fees collected (\$)	\$447,394	\$421,243	\$1,200,000
2,3	Gas permits	821	602	750
2,3	Gas fees collected (\$)	\$87,871	\$71,370	\$80,000
2,3	Plumbing permits	702	664	700
2,3	Plumbing fees collected (\$)	\$108,865	\$149,404	\$175,000
2,3	Sheet metal permits	99	84	100
2,3	Sheet metal fees collected (\$)	\$45,445	\$105,020	\$125,000

# ORGANIZATIONAL CHART



## PERSONAL SERVICES

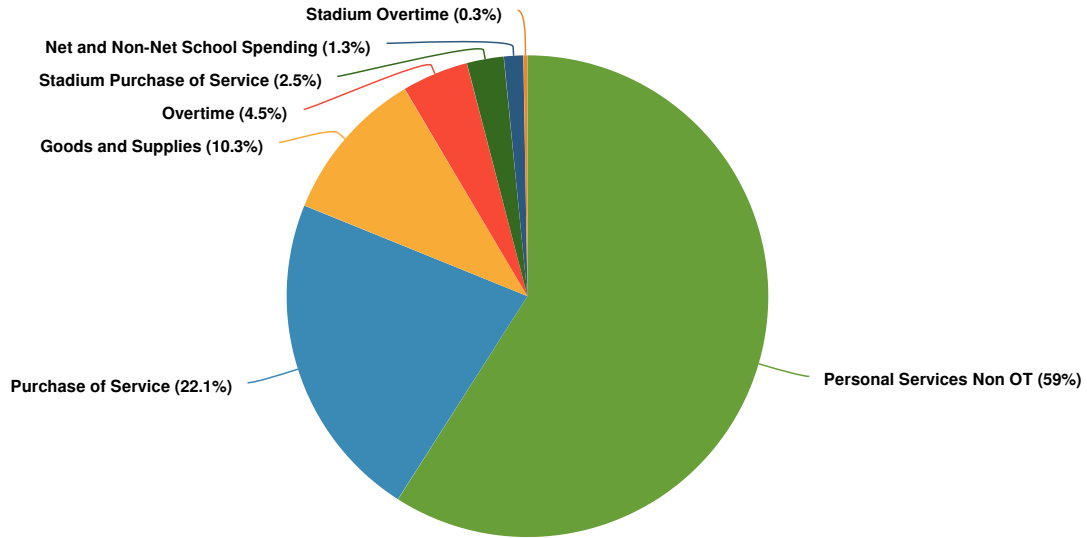
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Superintendent of Buildings	James Plouffe	05/14/01	1,250	147,186	
Local Building Inspector	George Depina	05/08/17	480	76,241	
Local Building Inspector	Frank Gazerro	02/05/07	950	76,241	2,287
Local Building Inspector	Mussie Gizaw	06/03/13	480	75,560	3,778
Inspector of Plumbing and Gas	Alfred Ryan, Jr.	10/15/18	480	74,199	2,226
Inspector of Plumbing and Gas	Mark Bowie	11/24/03	1,250	76,241	2,287
Inspector of Wires	Christopher Sheehan	09/03/96	1,350	76,241	2,287
Inspector of Wires	Edwin Lewando	08/23/21		73,520	2,206
Grade Level 1	April Sferrazza	02/20/84	1,350	75,194	4,512
Admin Asst. I	Liliana Gavidia	10/31/22		40,265	
Admin Asst. II	Monica Fragoso	02/18/20		48,105	
Admin Asst. I	VACANT	11/28/22		40,265	
Jr. Building Custodian	Matilio Fernandes	01/16/18	480	54,974	
Jr. Building Custodian	Daniel Martin	09/07/21		51,812	
Jr. Building Custodian	Hugo Amado	09/11/18	480	54,974	
Senior Building Custodian	Brian Matta	07/22/02	1,250	64,750	
Carpenter	Derek Harkins	04/27/15	480	78,953	
Carpenter	Paul Hardiman	11/09/98	1,350	92,860	
Electrician	Adriano Alves	03/23/20		88,675	
Oil Burner Repairman	Earl Nocon	04/13/15	480	84,892	
Plumber	Daniel Healy	01/31/11	750	86,440	
Local Building Inspector (100% Vac & Aban.)	Jeffrey Martin	08/01/22		73,520	3,676
Admin. Asst. I (100% Vacant & Aban.)	Elliot Miller	11/29/22		40,265	
Supervisor of Building and Maintenance of Public Buildings	James Burgess	01/02/07	1,250	101,152	
Electrician	VACANT			85,735	
Deputy Commissioner of Buildings	PROPOSED			110,125	
Chief of Inspections	PROPOSED			87,287	
Inspector of Wires	PROPOSED			74,199	
Admin. Asst. III	PROPOSED			56,786	
<b>Total</b>			<b>14,110</b>	<b>2,166,657</b>	<b>23,259</b>

<b>Personal Services Summary</b>	<b>General Fund</b>	<b>Vacant and Abandoned Blg. Fund</b>
FULL TIME	2,052,872	113,785
PART TIME	12,000	
ADMIN INCENTIVE	2,000	
CLERICAL INCENTIVE	10,000	2,500
LONGEVITY	14,110	
EDUCATION INCENTIVE	19,583	3,676
ON CALL	42,000	
HOLIDAY PAY	1,000	
HAZARDOUS DUTY	9,360	
CLOTHING ALLOW	44,200	
OUT OF GRADE	13,000	
SEPARATION COSTS	20,000	
SHIFT DIFFERENTIAL	15,000	
<b>Total</b>	<b>2,255,125</b>	<b>119,961</b>
<b>GRAND TOTAL</b>		<b>2,375,086</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$114,250.50	\$108,200.00	\$170,200.00	57.3%
Personal Services Non OT	\$1,717,690.52	\$1,881,727.00	\$2,258,125.00	20%
Purchase of Service	\$532,158.10	\$660,400.00	\$845,428.00	28%
Goods and Supplies	\$242,122.56	\$369,867.00	\$395,356.00	6.9%
Net and Non-Net School Spending	\$157,573.75	\$150,000.00	\$50,000.00	-66.7%
Manning Pool Maintenance	\$4,119.89	\$28,200.00	\$0.00	-100%
Stadium Overtime	\$12,600.75	\$10,000.00	\$10,000.00	0%
Stadium Purchase of Service	\$250,443.50	\$53,100.00	\$95,000.00	78.9%
<b>Total General Fund:</b>	<b>\$3,030,959.57</b>	<b>\$3,261,494.00</b>	<b>\$3,824,109.00</b>	<b>17.3%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Public Property</b>				
<b>Overtime</b>				
OVERTIME	\$108,602.04	\$108,200.00	\$170,200.00	57.3%
<b>Total Overtime:</b>	<b>\$108,602.04</b>	<b>\$108,200.00</b>	<b>\$170,200.00</b>	<b>57.3%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$1,526,222.20	\$1,632,197.00	\$2,052,872.00	25.8%
PART-TIME SALARIES	\$0.00	\$5,000.00	\$12,000.00	140%
STIPEND	\$18,400.00	\$1,500.00	\$0.00	-100%
CLERICAL INCENTIVE	\$7,500.00	\$8,750.00	\$10,000.00	14.3%
ADMIN INCENTIVE	\$2,000.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$12,990.00	\$14,170.00	\$14,110.00	-0.4%
SHIFT DIFFERENTIAL	\$6,167.69	\$12,000.00	\$15,000.00	25%
HOLIDAY	\$925.12	\$1,000.00	\$1,000.00	0%
EDUCATIONAL INCENTIVE	\$18,919.77	\$21,405.00	\$19,583.00	-8.5%
ON CALL	\$39,223.68	\$42,000.00	\$42,000.00	0%
OUT OF GRADE	\$2,881.02	\$13,000.00	\$13,000.00	0%
HAZARDOUS DUTY	\$0.00	\$9,360.00	\$9,360.00	0%
SEPARATION COSTS	\$5,048.77	\$0.00	\$20,000.00	N/A
WORKERS COMPENSATION	\$56,498.67	\$72,259.00	\$0.00	-100%
UNUSED SICK LEAVE BONUS	\$1,397.22	\$2,886.00	\$3,000.00	4%
UNIFORM CLOTHING ALLOWANCE	\$19,516.38	\$44,200.00	\$44,200.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$1,717,690.52</b>	<b>\$1,881,727.00</b>	<b>\$2,258,125.00</b>	<b>20%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$54,656.66	\$57,000.00	\$75,000.00	31.6%
ENERGY (GAS,OIL,DIESEL)	\$54,949.19	\$64,800.00	\$80,000.00	23.5%
SEWER & WATER CHARGES	\$0.00	\$9,180.00	\$9,180.00	0%
BUILDING/GROUNDS REPAIR/MAINT	\$154,457.29	\$125,000.00	\$140,000.00	12%
VEHICLE REPAIR/MAINTENANCE	\$5,264.36	\$17,846.00	\$17,846.00	0%
DEPART EQUIP REPAIR/MAINT	\$2,277.76	\$1,350.00	\$1,350.00	0%
SECURITY/FIRE CONTROL	\$45,485.60	\$58,100.00	\$75,000.00	29.1%
ELEVATOR REPAIR SERVICE	\$4,027.90	\$27,185.00	\$30,000.00	10.4%
DEMOLITION	\$9,772.00	\$125,000.00	\$50,000.00	-60%
ROOF REPAIR	\$6,141.00	\$9,000.00	\$9,000.00	0%
LEGAL	\$40.00	\$10,000.00	\$1,500.00	-85%
ENGINEERING	\$3,510.70	\$25,000.00	\$25,000.00	0%
OTHER CONTRACT SERVICES	\$118,192.45	\$108,740.00	\$108,740.00	0%
ADVERTISING	\$17,400.62	\$15,000.00	\$15,000.00	0%
COMMUNICATION SERVICES	\$87.87	\$0.00	\$5,000.00	N/A
POOL MAINTENANCE	\$0.00	\$0.00	\$85,312.00	N/A
POOL OPERATIONS	\$0.00	\$0.00	\$105,000.00	N/A
LAUNDRY AND CLEANING	\$4,820.87	\$4,500.00	\$5,500.00	22.2%
EXTERMINATING & PEST CONTROL	\$1,224.00	\$1,114.00	\$5,000.00	348.8%



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
PRINTING	\$0.00	\$1,585.00	\$2,000.00	26.2%
<b>Total Purchase of Service:</b>	<b>\$482,308.27</b>	<b>\$660,400.00</b>	<b>\$845,428.00</b>	<b>28%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$3,019.38	\$5,250.00	\$5,250.00	0%
OFFICE SUNDRIES/SUPPLIES	\$8,202.08	\$8,877.00	\$8,877.00	0%
DATA PROCESS SOFTWARE & SUPP	\$15,857.77	\$22,500.00	\$22,500.00	0%
BUILDING SUPPLIES	\$48,456.91	\$70,429.00	\$70,429.00	0%
ELECTRICAL SUPPLIES	\$28,040.06	\$36,178.00	\$36,178.00	0%
PLUMBING SUPPLIES	\$16,175.95	\$31,534.00	\$31,534.00	0%
HEATING/AIR CONDITION SUPPLIES	\$19,648.15	\$55,081.00	\$60,000.00	8.9%
TOOLS & HARDWARE SUPPLY	\$5,474.90	\$2,500.00	\$2,500.00	0%
JANITORIAL SUPPLIES	\$9,928.70	\$9,298.00	\$20,000.00	115.1%
PARTS/ACCESSORIES/LUBE	\$1,790.21	\$1,811.00	\$1,811.00	0%
PURCHASE OF CLOTHING	\$1,397.22	\$5,000.00	\$5,000.00	0%
IN-STATE TRAVEL	\$9,577.46	\$20,000.00	\$20,000.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$3,508.75	\$3,582.00	\$4,000.00	11.7%
TUITION & TRAINING	\$2,851.00	\$3,600.00	\$12,100.00	236.1%
LICENSE & REGISTRATION	\$534.26	\$4,050.00	\$5,000.00	23.5%
DEPARTMENT EQUIPMENT	\$45,602.36	\$90,177.00	\$90,177.00	0%
<b>Total Goods and Supplies:</b>	<b>\$220,065.16</b>	<b>\$369,867.00</b>	<b>\$395,356.00</b>	<b>6.9%</b>
<b>Net and Non-Net School Spending</b>				
NET SCHOOL SPENDING EXTRA OM	\$157,573.75	\$150,000.00	\$50,000.00	-66.7%
<b>Total Net and Non-Net School Spending:</b>	<b>\$157,573.75</b>	<b>\$150,000.00</b>	<b>\$50,000.00</b>	<b>-66.7%</b>
<b>Manning Pool Maintenance</b>				
OVERTIME	\$4,091.35	\$8,200.00	\$0.00	-100%
POOL MAINTENANCE OPENING	\$28.54	\$20,000.00	\$0.00	-100%
<b>Total Manning Pool Maintenance:</b>	<b>\$4,119.89</b>	<b>\$28,200.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Stadium Overtime</b>				
OVERTIME	\$12,600.75	\$10,000.00	\$10,000.00	0%
<b>Total Stadium Overtime:</b>	<b>\$12,600.75</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>0%</b>
<b>Stadium Purchase of Service</b>				
OTHER CONTRACT SERVICES	\$126,075.90	\$20,000.00	\$60,000.00	200%
BUILDING/GROUNDS REPAIR/MAINT	\$110,000.00	\$25,000.00	\$25,000.00	0%
ELEVATOR REPAIR SERVICE	\$14,367.60	\$8,100.00	\$10,000.00	23.5%
<b>Total Stadium Purchase of Service:</b>	<b>\$250,443.50</b>	<b>\$53,100.00</b>	<b>\$95,000.00</b>	<b>78.9%</b>
<b>Total Public Property:</b>	<b>\$2,953,403.88</b>	<b>\$3,261,494.00</b>	<b>\$3,824,109.00</b>	<b>17.3%</b>
<b>War Memorial</b>				
<b>Overtime</b>				
P PROP WAR MEMORIAL - OVERTIME	\$5,648.46	\$0.00	\$0.00	0%
<b>Total Overtime:</b>	<b>\$5,648.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>





Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Purchase of Service</b>				
ELECTRICITY	\$11,657.08	\$0.00	\$0.00	0%
ENERGY (GAS,OIL,DIESEL)	\$19,800.00	\$0.00	\$0.00	0%
SECURITY/FIRE CONTROL	\$5,611.75	\$0.00	\$0.00	0%
ELEVATOR REPAIR SERVICE	\$5,067.00	\$0.00	\$0.00	0%
OTHER CONTRACT SERVICES	\$7,472.00	\$0.00	\$0.00	0%
EXTERMINATING & PEST CONTROL	\$242.00	\$0.00	\$0.00	0%
<b>Total Purchase of Service:</b>	<b>\$49,849.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
BUILDING SUPPLIES	\$16,481.81	\$0.00	\$0.00	0%
PLUMBING SUPPLIES	\$791.54	\$0.00	\$0.00	0%
JANITORIAL SUPPLIES	\$4,784.05	\$0.00	\$0.00	0%
<b>Total Goods and Supplies:</b>	<b>\$22,057.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total War Memorial:</b>	<b>\$77,555.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Total General Government:</b>	<b>\$3,030,959.57</b>	<b>\$3,261,494.00</b>	<b>\$3,824,109.00</b>	<b>17.3%</b>
<b>Total Expenditures:</b>	<b>\$3,030,959.57</b>	<b>\$3,261,494.00</b>	<b>\$3,824,109.00</b>	<b>17.3%</b>



# TREASURER/COLLECTOR



**Martin Brophy**  
Treasurer/Collector

## Treasurer's Office

### Mission

The Treasurer's Department serves as the City's cash manager, maintaining custody of all municipal funds and possessing responsibility for the deposit, investment, and disbursement of all of these funds.

### Services

- Receive and deposit all monies collected from City departments.
- Responsible for investing all City funds in accordance with Massachusetts General Law (MGL).
- Distribute these funds via Accounts Payable and Payroll according to warrants signed by the Mayor and City Auditor.
- Obtain services that maximize earnings while minimizing costs through developing and maintaining relationships with various financial institutions.
- Maintain a daily cashbook, which includes all daily receipts and disbursements.
- Maintain accurate fund balances through monthly reconciliation of all bank accounts.
- Act as a custodian for all other funds, such as trusts, community grants, various pension, and enterprise funds.
- Manages the City's Tax Title accounts and works with taxpayers to find solutions to delinquent accounts.
- Supervise the foreclosure process with outside counsel through Land Court.
- Issue all authorized debt for both short and long-term borrowing based on City Council order.

### FY23 Accomplishments

- Helped maintain the City's AA-/Stable rating with S&P and A1 stable rating with Moody's.
- Worked with Hilltop Securities to update City's financial statement and filed the Annual Report for Continuing Disclosure as required by SEC Rule 15c2-12.
- Successfully coordinated \$98,000,000 Public Safety Bond, \$4,063,858 General Obligation Bond and \$4,155,833 in Bond Anticipation Notice (BAN) borrowings.
- Collected over \$1.5 million in tax title principal and interest payments.

## Collector's Office

### Mission

The Collector is responsible for collecting and accounting for millions in annual tax and user fee revenue.

### Services

- Mail and collect all Real Estate Taxes, Personal Property, and Boat Excise bills created by the Assessor's Office, and committed to the Collector through a warrant.
- Mail and collect all Utility (Water/Sewer/Refuse) and Stormwater bills created by the Department of Public Works and committed to the Collector.

- Mail and collect Motor Vehicle Excise bills based on information received by the Assessor's Office from the Registry of Motor Vehicles and committed to the Collector through a warrant.
- Appoint a Deputy Collector to assist in the collection of delinquent Motor Vehicle excise, Boat excise and Personal Property tax bills.
- Produce Municipal Lien Certificates (MLC) upon request. This is a legal document stating what is owed on the property.
- Perform Tax Taking procedures for properties that owe delinquent Real Estate Taxes, recording an Instrument of Taking at the Registry of Deeds, and transferring the accounts to the Treasurer's Office for collection.

## FY23 Accomplishments

- Receipted over \$220 million in payments.
- Issued over 3,000 Municipal Lien Certificates.
- Collected 97% of FY 2022 Real and Personal Property taxes.
- Collected 77% of FY 2022 Utility bills.
- Collected 89% of FY 2021 Committed Utility bills.
- Collected 82% of FY 2022 Motor Vehicle Excise taxes.
- Completed FY 2019 Tax Taking.

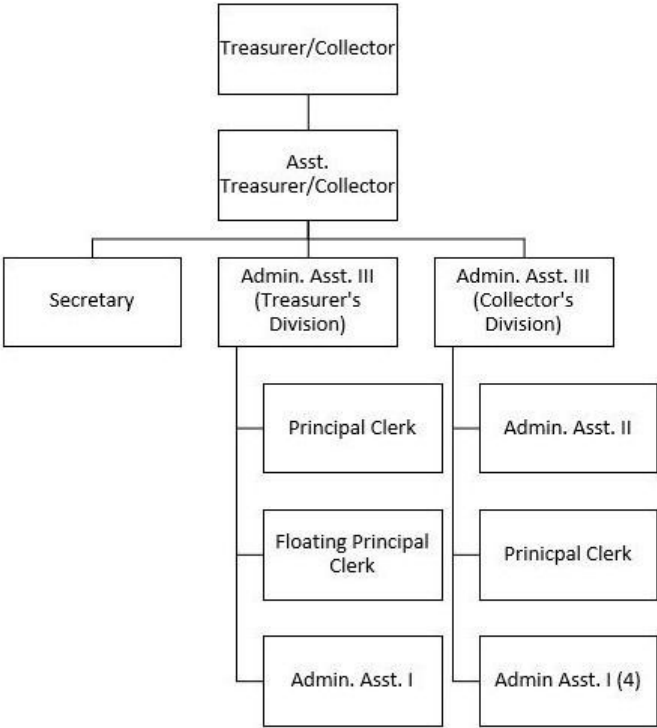
## OBJECTIVES

Objectives - Treasurer	Status	City Goal
1. Protect and maximize the city's funds and investments.	Ongoing FY24	2
2. Monitor banks and investment rates to assist in maintaining the City's fiscal stability.	Ongoing FY24	2
3. Continue to work with the Auditors, HR and IT on upgrades to payroll processes.	Ongoing FY24	3
4. Assist the Auditors and IT in transitioning Accounts Payable (AP) and Payroll vendors to direct deposit.	Ongoing FY24	3
Objectives - Collector	Status	City Goal
1. Collection goals of: <ul style="list-style-type: none"> <li>◦ Real and Personal Property taxes - 95%</li> <li>◦ Water/Sewer/Trash bills - 75%</li> <li>◦ Committed Water/Sewer/Trash bills - 85%</li> <li>◦ Motor Vehicle Excise bills - 80%</li> </ul>	Ongoing FY24	2
2. Commence tax title proceedings at the end of the fiscal year (FY), or following Spring.	Ongoing FY24	2
3. Continue to save reports electronically to eliminate printed reports.	Ongoing FY24	3

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Real and Personal Property taxes collected (%)	97%	95%	95%
1	Water/Sewer/Trash bills collected (%)	77%	75%	75%
1	Committed Water/Sewer/Trash bills collected (%)	89%	85%	85%
1	Motor Vehicle Excise bills collected (%)	82%	80%	80%

ORGANIZATIONAL CHART



## PERSONAL SERVICES

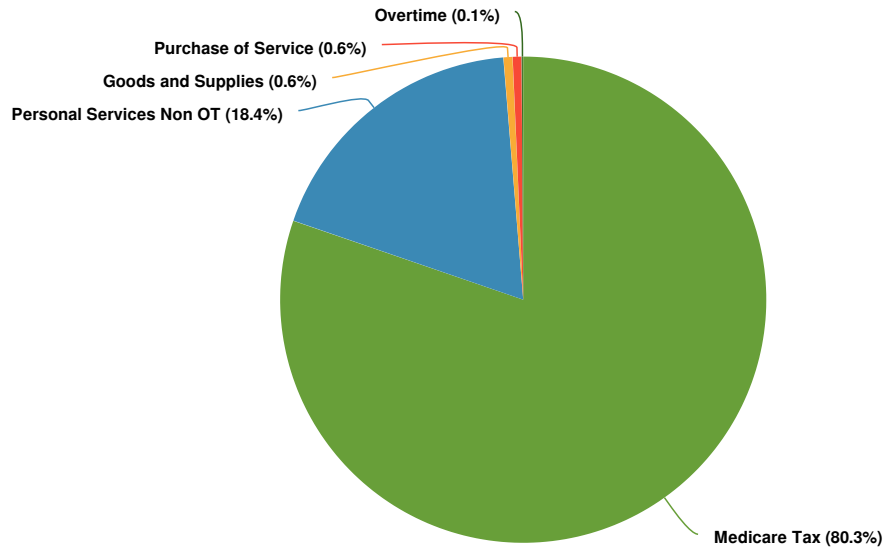
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
<b>COLLECTOR DIVISION</b>					
Admin Asst. III	Kelly Turner	12/01/10	750	68,544	
Admin. Asst. II	Kelly Monteiro	04/01/13	750	53,527	685
Principal Clerk	Donna Anderson	02/12/01	1,250	51,210	
Admin Asst. I	Crystal Marques	10/15/18	480	47,975	
Admin Asst. I	Franchesha Blanc	07/13/21		40,265	
Admin Asst. I	Pamela Grande	08/16/21		40,265	
Admin Asst. I	VACANT			38,337	
<b>TREASURER DIVISION</b>					
City Treasurer/Collector	Martin S. Brophy	12/17/01	1,250	139,519	
Assistant Treasurer/Collector	Bethany Couture	02/28/11	750	116,831	
Secretary	Suzanne Martin	08/28/08	950	56,417	
Admin Asst. III	Ellen Farrell	02/28/00	1,250	68,544	
Floating Principal Clerk	Kathleen Derenberger	03/04/13	750	51,210	
Principal Clerk	Dawn Gallagher	12/16/13	750	51,210	
Admin Asst. I	Samantha Gomes	08/21/17	480	47,975	
<b>Total</b>			<b>9,410</b>	<b>871,829</b>	<b>685</b>

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	871,829
STIPEND	4,000
LONGEVITY	9,410
CLERICAL INCENTIVE	30,000
OUT OF GRADE	4,000
ED INCENTIVE	685
HOLIDAY PAY	1,000
<b>Total</b>	<b>920,924</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$2,748.30	\$5,000.00	\$5,000.00	0%
Personal Services Non OT	\$867,071.90	\$910,548.00	\$920,924.00	1.1%
Purchase of Service	\$18,243.45	\$29,500.00	\$29,500.00	0%
Goods and Supplies	\$17,129.23	\$30,210.00	\$30,210.00	0%
Medicare Tax	\$3,947,546.00	\$4,510,000.00	\$4,010,000.00	-11.1%
<b>Total General Fund:</b>	<b>\$4,852,738.88</b>	<b>\$5,485,258.00</b>	<b>\$4,995,634.00</b>	<b>-8.9%</b>

## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>General Government</b>				
<b>Treasurer-Collector</b>				
<b>Overtime</b>				
OVERTIME	\$2,748.30	\$5,000.00	\$5,000.00	0%
<b>Total Overtime:</b>	<b>\$2,748.30</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$822,555.75	\$862,564.00	\$871,829.00	1.1%
STIPEND	\$3,262.50	\$4,000.00	\$4,000.00	0%
CLERICAL INCENTIVE	\$27,500.00	\$30,000.00	\$30,000.00	0%
LONGEVITY	\$7,440.00	\$7,920.00	\$9,410.00	18.8%
HOLIDAY	\$1,615.01	\$957.00	\$1,000.00	4.5%
EDUCATIONAL INCENTIVE	\$948.64	\$1,107.00	\$685.00	-38.1%
OUT OF GRADE	\$3,750.00	\$4,000.00	\$4,000.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$867,071.90</b>	<b>\$910,548.00</b>	<b>\$920,924.00</b>	<b>1.1%</b>
<b>Purchase of Service</b>				
DEPART EQUIP REPAIR/MAINT	\$1,381.40	\$2,000.00	\$2,000.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$3,663.33	\$4,500.00	\$4,500.00	0%
SECURITY/FIRE CONTROL	\$5,383.74	\$4,500.00	\$4,500.00	0%
BANKING SERVICES	\$358.00	\$1,000.00	\$1,000.00	0%
LEGAL	\$45.58	\$0.00	\$0.00	0%
ADVERTISING	\$4,438.40	\$10,000.00	\$10,000.00	0%
PRINTING	\$2,973.00	\$7,500.00	\$7,500.00	0%
<b>Total Purchase of Service:</b>	<b>\$18,243.45</b>	<b>\$29,500.00</b>	<b>\$29,500.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
COPY MACHINE SUPPLIES	\$500.00	\$500.00	\$500.00	0%
REFERENCE MATERIALS	\$0.00	\$250.00	\$250.00	0%
OFFICE SUNDRIES/SUPPLIES	\$13,312.85	\$14,500.00	\$14,500.00	0%
IN-STATE TRAVEL	\$139.64	\$600.00	\$600.00	0%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$340.00	\$860.00	\$860.00	0%
TUITION & TRAINING	\$95.00	\$5,000.00	\$5,000.00	0%
BOND INSURANCE	\$2,075.00	\$3,800.00	\$3,800.00	0%
PETTY CASH	\$270.00	\$1,200.00	\$1,200.00	0%
DEPARTMENT EQUIPMENT	\$396.74	\$3,500.00	\$3,500.00	0%
<b>Total Goods and Supplies:</b>	<b>\$17,129.23</b>	<b>\$30,210.00</b>	<b>\$30,210.00</b>	<b>0%</b>
<b>Medicare Tax</b>				
MEDICARE TAX	\$3,943,686.11	\$4,500,000.00	\$4,000,000.00	-11.1%
QUARTERLY WITHHOLDING ADJ	\$3,859.89	\$10,000.00	\$10,000.00	0%
<b>Total Medicare Tax:</b>	<b>\$3,947,546.00</b>	<b>\$4,510,000.00</b>	<b>\$4,010,000.00</b>	<b>-11.1%</b>
<b>Total Treasurer-Collector:</b>	<b>\$4,852,738.88</b>	<b>\$5,485,258.00</b>	<b>\$4,995,634.00</b>	<b>-8.9%</b>
<b>Total General Government:</b>	<b>\$4,852,738.88</b>	<b>\$5,485,258.00</b>	<b>\$4,995,634.00</b>	<b>-8.9%</b>
<b>Total Expenditures:</b>	<b>\$4,852,738.88</b>	<b>\$5,485,258.00</b>	<b>\$4,995,634.00</b>	<b>-8.9%</b>



# TREASURER'S DEBT SERVICE & PENSION OBLIGATION BOND

## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Debt Service	\$12,825,906.90	\$14,543,754.01	\$20,591,579.00	41.6%
<b>Total General Fund:</b>	<b>\$12,825,906.90</b>	<b>\$14,543,754.01</b>	<b>\$20,591,579.00</b>	<b>41.6%</b>

## DEBT SERVICE EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Debt Service</b>				
<b>Treasurer's Debt Service</b>				
<b>Debt Service</b>				
PRINCIPAL ON LONG-TERM DEBT	\$8,281,211.00	\$9,527,000.00	\$10,165,000.00	6.7%
INTEREST ON LONG-TERM DEBT	\$4,294,760.40	\$4,114,030.01	\$9,707,442.00	136%
INTEREST SHORT TERM NOTES	\$247,407.50	\$827,724.00	\$644,137.00	-22.2%
ISSUANCE COSTS	\$2,528.00	\$75,000.00	\$75,000.00	0%
<b>Total Debt Service:</b>	<b>\$12,825,906.90</b>	<b>\$14,543,754.01</b>	<b>\$20,591,579.00</b>	<b>41.6%</b>
<b>Total Treasurer's Debt Service:</b>	<b>\$12,825,906.90</b>	<b>\$14,543,754.01</b>	<b>\$20,591,579.00</b>	<b>41.6%</b>
<b>Total Debt Service:</b>	<b>\$12,825,906.90</b>	<b>\$14,543,754.01</b>	<b>\$20,591,579.00</b>	<b>41.6%</b>
<b>Total Expenditures:</b>	<b>\$12,825,906.90</b>	<b>\$14,543,754.01</b>	<b>\$20,591,579.00</b>	<b>41.6%</b>





# DEFINITIONS

## PRINCIPAL ON LONG TERM DEBT

This allotment covers the cost of principle payments on the City's existing bonded debt with the exception of Enterprise debt service, which is included in their respective budgets.

## INTEREST

The interest the City pays is determined primarily by market conditions, such as the City's credit rating, the maturity schedule of the issue, and the supply of bonds at the time of the issue.

Debt service appropriations provide for the payment of principal and interest costs for long- and short-term bonds issued by the City.

Typically, larger projects, such as the construction of buildings, are bonded for twenty years or more, while the financing for other projects and equipment is retired within five or ten years. The City's goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in Massachusetts General Laws. This ensures that our debt burden will remain manageable.

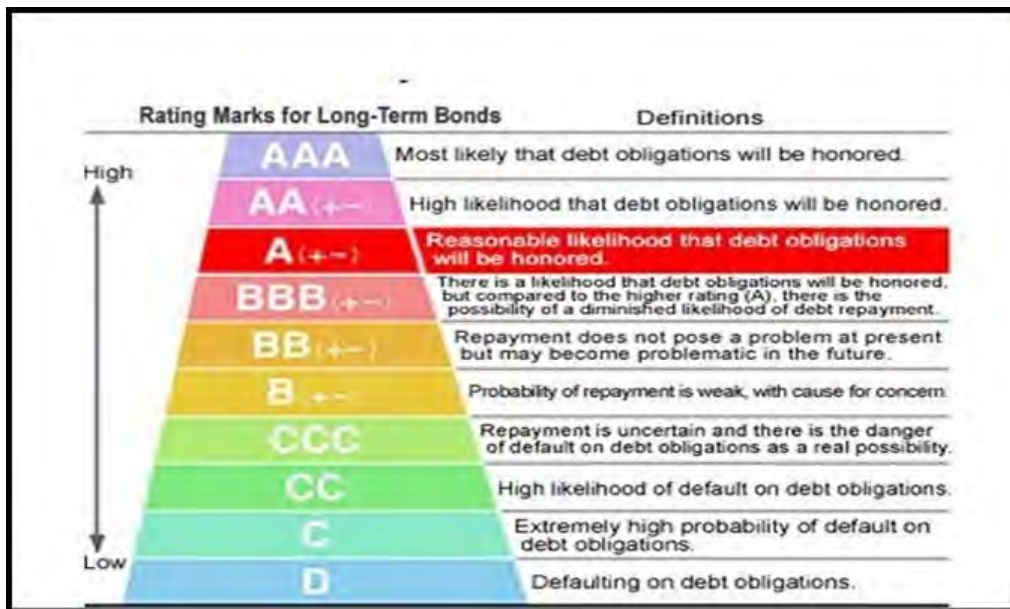
## STATUTORY DEBT LIMIT

The aggregate level of the City's outstanding debt obligation is limited by state law. The statutory debt limit is established at 5% of the City's total equalized valuation (EQV). This figure represents the full and fair cash value of all taxable real and personal property as of January 1, 2022. The EQV is determined every other year by the Massachusetts Department of Revenue. The City's current valuation is \$10,593,077,300, which makes the current debt limit at \$529,653,865.

## BOND RATING

The stable outlook reflects Standard and Poor's Global Ratings' (S&P) opinion of Brockton's growing tax base, strong reserve levels, and recent trend of positive operations.

S&P Global Ratings' has assigned it's 'AA-term rating and its AA-" underlying rating to the City of Brockton. At the same time, the SP-1+' short term rating for Brockton's 2018 bond anticipation notes (BANs) reflects our view that Brockton maintains strong capacity to pay principal and interest when notes come due. The City maintains what we view as a low market risk profile because it has strong legal authority to issue long-term debt to take out notes and is a frequent issuer that regularly provides disclosure to market participants.



The long-term rating on bonds supported by the Commonwealth of Massachusetts qualified bond program moves in tandem with the long-term General Obligation (GO) rating on the Commonwealth. The outlook on the program rating is stable.

Brockton has experienced significant growth in its tax base, which has translated to a recent history of strong performance and maintenance of strong reserves.

The rating reflects the opinion of S&P Global of the City:

- Adequate economy, with access to a broad and diverse metropolitan statistical area.
- Adequate management, with standard financial policies and practices.
- Adequate budgetary flexibility, with an available fund balance in fiscal 2018 of 14.4% of operating expenditures, as well as limited capacity to raise revenues due to consistent and ongoing political resistance.

## DEBT & OPERATION OF GOVERNMENT

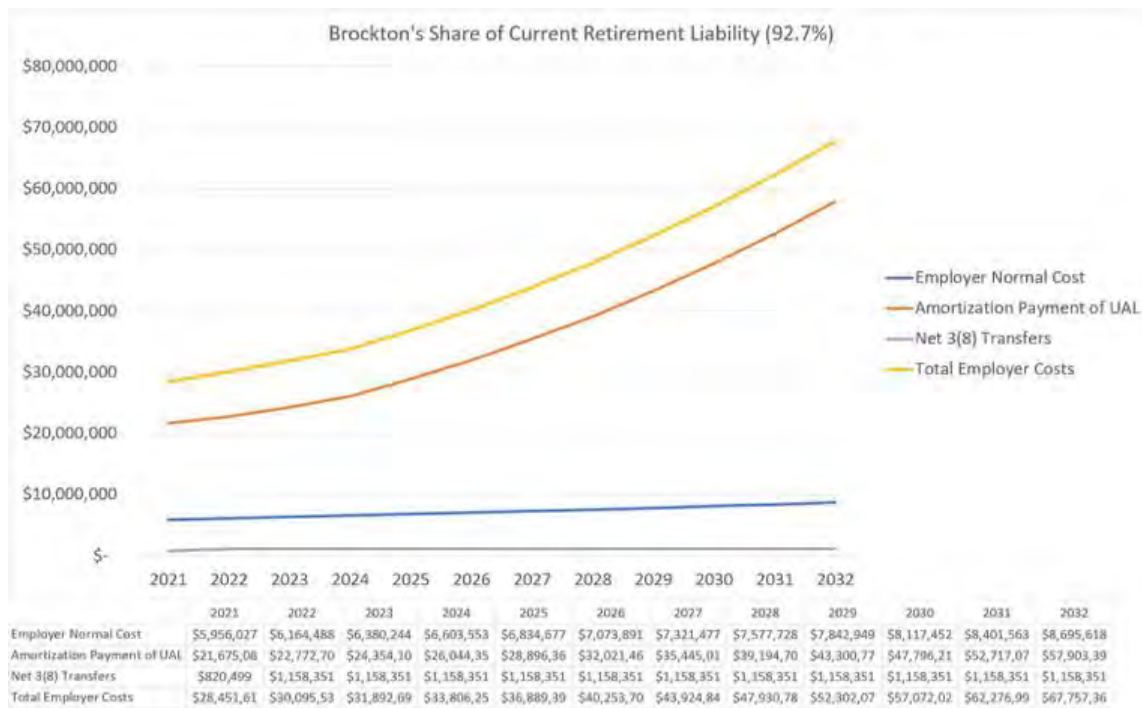
The City continues to have a strong debt position, with principal and interest payments well below the recommended 10% of overall spending. In fact, we are taking advantage of both historically low interest rates and upcoming debt retirement to initiate some long-awaited infrastructure investments that will aggressively invest in the future of the City.

# PENSION OBLIGATION BOND- PLAN OF FINANCE

## Demonstrating the Need

Chapter 483 of the Acts of 2004 (the "Act") authorizes the City to issue the Bonds "... for the purpose of funding all or a portion of the unfunded pension liability of the retirement system of the city of Brockton. ..." The City's Unfunded Actuarial Accrued Liability ("UAAL") as of January 1, 2020, was approximately \$282.9 million, assuming an investment return rate of 7.75%. For purposes of the POB analysis, the liabilities assumed an investment return rate assumption of 6.75%, resulting in a UAAL as of January 1, 2020 of \$360,910,805. Reflecting the strong known investment return from January 1, 2020 through July 31, 2021, we computed a UAAL as of June 30, 2021 of approximately \$350,000,000. The City of Brockton Retirement Board, an entity legally distinct from the City, has responsibility for the management of the City's retirement system, including the adoption of a funding schedule for addressing this unfunded liability.

The Retirement Board adopted an ascending funding schedule that would fully address the retirement system's unfunded liability by the fiscal year ending 2032, assuming no significant changes in current hiring trends, moderate payroll growth and existing mortality assumptions. Payments to be made under the existing funding schedule increase from approximately \$24 million in fiscal year 2022, to well over \$60 million in fiscal 2032. The escalating impact of this obligation would result in more than doubling the annual payment from the City to the Retirement Board, crippling the City's ability to adequately fund other primary obligations, including public safety and education.



## Issuance of Pension Obligation Bond

To more actively manage this long-term obligation, especially its impact on annual operating budgets, the City issued a Pension Obligation Bond (POB) of \$300 million to pay back its unfunded liability. While not the full unfunded liability, the City borrowed the amount attributed to its obligation and chose an amount that reduces the risk that the system will be fully funded. If more than fully funded, appropriations are not reduced, and therefore surplus assets benefit all other contributing employers in addition to the City. In this manner, the City funded the bulk of its unfunded pension liability, structuring the repayment of the Bonds so that annual debt service payments fit within the City's existing debt repayment structure. The City will enjoy significant budgetary savings by swapping a level debt service amortization schedule on the Bonds, commencing in 2028, for its current ascending funding schedule. The Bonds will fully amortize by the end of fiscal year 2036. This model debt issuance will result in nearly \$90 million in estimated savings. This is four years longer than the current UAAL funding schedule, but four years shorter than is otherwise permitted by state law. The total interest cost (TIC) of the POB for the life of the bond is 2.62%. True interest cost (TIC) is defined as the rate of interest necessary to discount the amounts payable on respective principal and interest payment dates to the purchase price received for the new issue of bonds.

## Financial Policies

The issuance of pension obligation debt is also consistent with the Financial Policies of the City of Brockton. A local government's investment policy establishes guidelines and responsibilities in accordance with state law for managing and investing municipal funds. When assessing municipalities for credit quality, rating agencies look for investment management policies that address selection of financial institutions for services and transactions, risk assessment, investment objectives, investment maturities and volatility, and investment performance reporting. Thus, the Treasurer/Collector of the City of Brockton shall invest funds in a manner that meets daily operating cash flow requirements and conforms to state statutes governing public funds, while adhering to prudent investment principals. Our model has addressed both the risks associated with the issuance of pension obligation debt and provided a strategy that has not impacted our overall credit ratings. Our ratings with S&P (AA-) and Moody's (A1) have remained the same during the issuance process.

## Risk Mitigation Strategies

Similarly, the issuance of pension bonds is not free from risk. The invested assets of the City's retirement system, including proceeds of the Bonds, are subject to changes in market values, both positive and negative. As such, it is possible that the City's return on pension system assets can be less than the system's assumed rate of return. It is also possible that the rate of return on plan assets can be less than debt service payable on the Bonds. Other factors to be considered in evaluating a pension issue include the potential for increases in unfunded liability through the adoption of different actuarial assumptions by the actuarial community (such as revised investment return and mortality assumptions), the expansion of the City's workforce and overall payroll growth over time.

To address risk, the Bonds are structured so that annual debt service payments will be less than the amounts otherwise scheduled to be paid under the City's current funding schedule, resulting in annual budgetary savings when compared to its existing funding obligation. It is important to emphasize that the repayment of debt service on the Bonds represents a redirection of funds presently applied to amortize the City's unfunded pension liability. This budgetary savings can be available to reduce an unanticipated increase in the unfunded liability.

The City has taken an additional step to mitigate risk by authorizing the establishment of a pension obligation stabilization fund dedicated to managing the City's unfunded pension liability and maintaining as near to a fully funded ratio as possible despite adverse market and/or actuarial assumption changes. The City's current budget includes funds to make its fiscal year 2023 UAAL amortization payment to the Retirement Board. With the issuance of the Bonds, a portion of which will fund the City's obligation to provide for its fiscal year 2022 UAAL amortization payment, the City transferred \$20 million of the funds budgeted to make its fiscal year 2022 UAAL payment to the CRF. These funds would be managed by the City's finance officials and applied, if necessary, to address significant funding shortfalls. Funds in the CRF are not pledged to the payment of the Bonds, or any other general obligation debt of the City.



In addition to the initial deposit of funds in the CRF as described above, the City has added a pension stabilization fund from a portion of budgetary savings realized in each year through the issuance of the Bonds. The City's plan is to contribute up to \$5 million of the anticipated budgetary savings each year, until the balance in the fund reaches \$40 million. Thereafter, the City plans to maintain the lesser of \$40 million or ten percent of the outstanding balance of the Bonds. Thereafter, so long as the balance in the stabilization fund remains, any annual savings would be available to the City for any lawful purpose.



# TRAFFIC COMMISSION



**Captain Mark Porcaro**  
Commissioner

## Mission

The Brockton Traffic Commission is the agency responsible for traffic control measures and regulations in our city. Traffic control measures are items such as traffic lights and signals, signs, pavement markings, as well as related regulations. Through the implementation, use, and enforcement of such traffic control measures, the Brockton Traffic Commission seeks to promote safer roadways.

## Services

- Hold monthly Traffic Commission Meetings and encourage public participation.
- Hold Special Meetings to address involved or complex topics.
- Hold monthly Traffic Commission Subcommittee Reviews in order to investigate and follow up the items and issues raised during Traffic Commission meetings.
- Implement new traffic control measures (for example, such as a new street sign or pavement marking).
- Monitor and maintain current traffic control measures (for example, the Traffic Commission receives a report of a missing or damaged sign and takes corrective action to repair or replace it through the Traffic Maintenance Man).
- Enforce Massachusetts General Laws (MGL) and Brockton City Ordinances as they relate to traffic control, through the use of the Brockton Police Department's Traffic Unit and other department personnel.
- Partner with local, state, and private agencies in order to address traffic concerns (for example, the Old Colony Planning Council, CDM Smith Engineering, MassDOT, and Massachusetts State Police).
- Restrict parking on certain streets within the city when public safety and convenience is concerned.
- Issue resident parking permits for restricted parking.
- Administer, process, and determine parking ticket payment and appeals.

## FY23 Accomplishments

- Continued repairing and replacing signs throughout the city through the efforts of the DPW's Traffic Maintenance Man.
- Increased enforcement in problem areas.
- Continued to improve traffic control measures, such as maintaining and replacing traffic signals and annual pavement line painting.
- Purchased six new solar-powered digital speed feedback signs and mounted them in problem locations.
- Assisted with road closures and traffic plans for special events, such as parades and large-scale wakes and funerals.



## OBJECTIVES

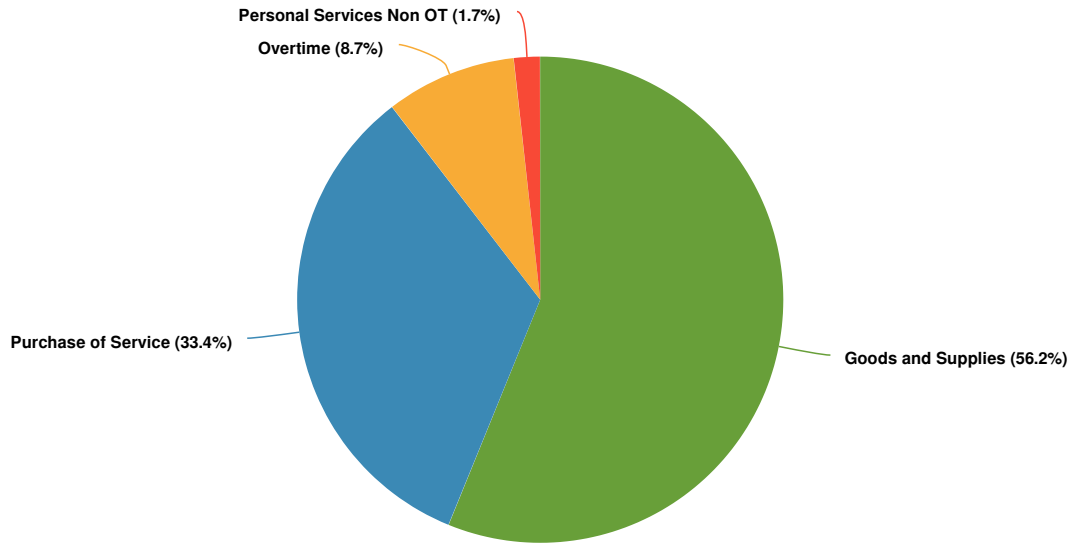
Objective	Status	City Goal
1. Promote traffic and pedestrian safety in our city. The Traffic Commission will seek to do this through close working partnerships with the Mayor's Office, the City Council, City Departments, and the citizens of Brockton.	Ongoing FY24	2
2. Purchase additional solar-powered digital speed feedback signs and other equipment to be installed at problem locations throughout Brockton.	Ongoing FY24	2
3. Work with the Old Colony Planning Council (OCPC) and our privately-contracted traffic engineering firm to conduct studies to provide guidance and direction to the Commission on traffic control measures and issues.	Ongoing FY24	2
4. Implement new traffic control measures and regulations, and continue to improve those already in place, such as repairing damaged signs and repainting pavement markings.	Ongoing FY24	2
5. Enforce traffic and parking laws and regulations specifically in problem areas and generally city-wide.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Solar power signs purchased	0	6	6
2	Traffic citations issued	5,745	3,083	3,300

# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$29,465.09	\$50,000.00	\$50,000.00	0%
Personal Services Non OT	\$0.00	\$32,000.00	\$10,000.00	-68.7%
Purchase of Service	\$16,002.40	\$192,296.00	\$192,296.00	0%
Goods and Supplies	\$84,314.92	\$323,180.00	\$323,180.00	0%
<b>Total General Fund:</b>	<b>\$129,782.41</b>	<b>\$597,476.00</b>	<b>\$575,476.00</b>	<b>-3.7%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Traffic Commission</b>				
<b>Overtime</b>				
OVERTIME	\$29,465.09	\$50,000.00	\$50,000.00	0%
<b>Total Overtime:</b>	<b>\$29,465.09</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
PART-TIME SALARIES	\$0.00	\$32,000.00	\$10,000.00	-68.7%
<b>Total Personal Services Non OT:</b>	<b>\$0.00</b>	<b>\$32,000.00</b>	<b>\$10,000.00</b>	<b>-68.7%</b>
<b>Purchase of Service</b>				
VEHICLE REPAIR/MAINTENANCE	\$0.00	\$451.00	\$451.00	0%
DEPART EQUIP REPAIR/MAINT	\$0.00	\$810.00	\$810.00	0%
DEPARTMENTAL EQUIP RENT/LEASE	\$0.00	\$450.00	\$450.00	0%
ENGINEERING	\$4,400.00	\$50,000.00	\$50,000.00	0%
PUBLIC SAFETY	\$0.00	\$123,357.00	\$123,357.00	0%
ADVERTISING	\$4,267.32	\$5,406.00	\$5,406.00	0%
PRINTING	\$7,335.08	\$11,822.00	\$11,822.00	0%
<b>Total Purchase of Service:</b>	<b>\$16,002.40</b>	<b>\$192,296.00</b>	<b>\$192,296.00</b>	<b>0%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$4,314.87	\$5,000.00	\$5,000.00	0%
TRAFFIC LINES & SIGNS ETC.	\$74,665.05	\$300,000.00	\$300,000.00	0%
GUARDRAILS	\$5,335.00	\$18,000.00	\$18,180.00	1%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$0.00	\$180.00	\$0.00	-100%
<b>Total Goods and Supplies:</b>	<b>\$84,314.92</b>	<b>\$323,180.00</b>	<b>\$323,180.00</b>	<b>0%</b>
<b>Total Traffic Commission:</b>	<b>\$129,782.41</b>	<b>\$597,476.00</b>	<b>\$575,476.00</b>	<b>-3.7%</b>
<b>Total Public Safety:</b>	<b>\$129,782.41</b>	<b>\$597,476.00</b>	<b>\$575,476.00</b>	<b>-3.7%</b>
<b>Total Expenditures:</b>	<b>\$129,782.41</b>	<b>\$597,476.00</b>	<b>\$575,476.00</b>	<b>-3.7%</b>



# VETERANS' SERVICES



**Kelly Young**

Veterans' Services Officer

## Mission

The mission of Veterans' Services is to advocate for veterans and their dependents in obtaining all federal, state, and local benefits. Utilizing inclusion, collaboration, and cooperation to enhance services for our clients, we seek out and develop personal and professional relationships with public and private organizations to refer veterans and their dependents for wrap-around services.

## Services

- Provide VA Compensation and Pensions under the direction of the VA regional office. Compensation refers to disability associated with military service, whereas pension is entitlement to income, based on physical disability outside military service.
- Provide information on education benefits associated with post 9/11 service include: free tuition in all state community colleges and other colleges and universities.
- Assist with Veterans' outreach and supportive services, which include Hud/Vash and Section 8 vouchers.
- Provide a uniform program of financial and medical assistance for indigent veterans and their dependents under Chapter 115 of Massachusetts General Laws (MGL, Ch. 115). Qualifying veterans and their dependents receive necessary financial assistance for food, shelter, clothing, housing supplies, and medical care. Eligible dependents of deceased veterans are provided with the same benefits as they would were the veteran still living.
- Assist with burials in state veterans' cemeteries in Agawam, Winchendon, or Bourne National Cemetery; obtain burial grave markers and headstones as well as covered expenses for indigent Veterans and surviving spouses.

## FY23 Accomplishments

- Placed flags at various memorial sites in the City.
- Placed 3,000 of approximately 7,000 identifying markers on Veterans' graves.
- Increased the number of veterans receiving Chapter 115 benefits by 10, with an average monthly distribution of \$46,000 in local benefits in the City.
- Brought \$2,091,667 in VA benefits to 1,036 veterans and 102 dependents in the City.

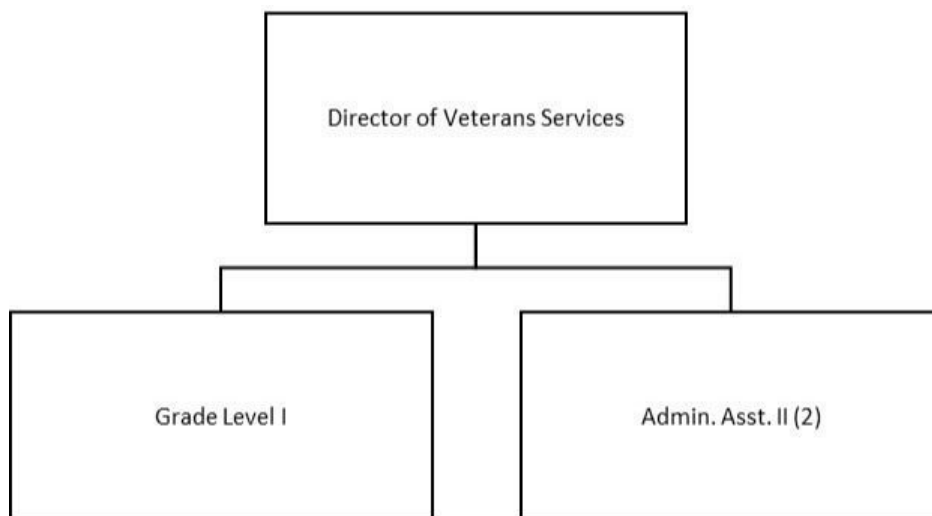
## OBJECTIVES

Objective	Status	City Goal
1. Continue the banner program, which highlights veterans with a connection to the City.	Ongoing FY24	2
2. Secure funding from the Massachusetts Department of Veterans' Services (DVS) for Ames Cemetery.	Ongoing FY24	2
3. Complete putting up and replacing Veteran's grave markers.	Ongoing FY24	2
4. Secure partnerships with nonprofit agencies to provide food.	Ongoing FY24	2
5. Continue to create partnerships with organizations that will serve Brockton Veterans through housing assistance, employment, and health resources.	Ongoing FY24	2
6. Increase participation in the Veterans' Property Tax work off program.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
1	Number of banners	24	20	40
3	Grave markers replaced	150	3,000	4,000
6	Property Tax work off participants	2	2	6

## ORGANIZATIONAL CHART



# PERSONAL SERVICES

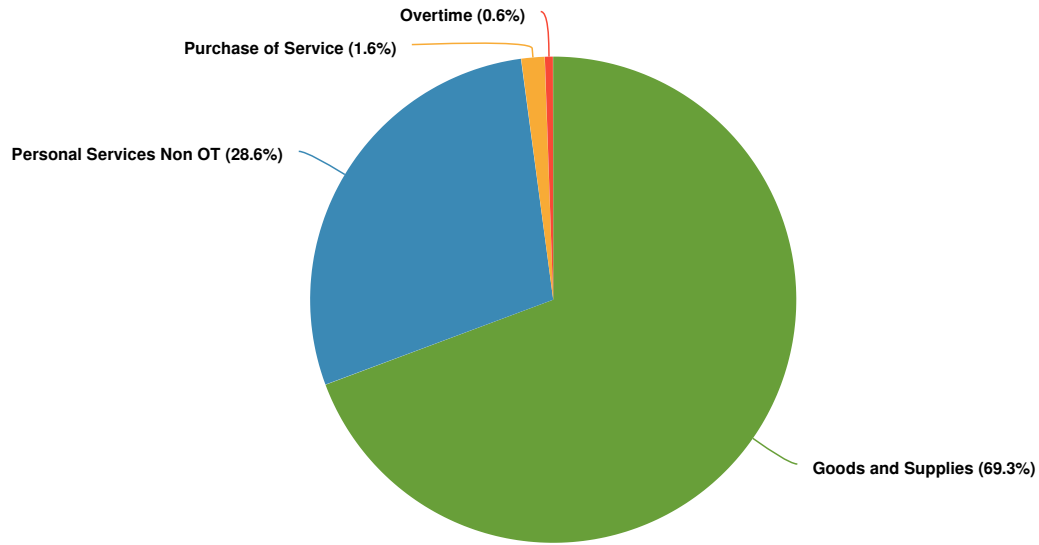
TITLE	NAME	Start Date	Salary	Ed Incent.
Director of Veterans Service/Agent	Kelly Young	05/09/22	100,025	3,500
Grade Level I	Cecile Gomes	04/08/19	71,830	2,500
Admin. Asst. II	Jerry Allien	10/24/22	46,298	463
Admin. Asst. II	PROPOSED		46,298	
		<b>Total</b>	<b>264,451</b>	<b>6,463</b>

Personal Services Summary	
FULL TIME	264,451
STIPEND	3,300
EDUCATIONAL INCENTIVE	6,463
CLERICAL INCENTIVE	5,000
HOLIDAY	1,095
CLOTHING ALLOWANCE	1,500
ADMINISTRATIVE INCENTIVE	2,000
<b>TOTAL</b>	<b>283,809</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$1,663.92	\$1,930.00	\$5,500.00	185%
Personal Services Non OT	\$236,512.09	\$233,542.00	\$283,809.00	21.5%
Purchase of Service	\$17,547.42	\$7,350.00	\$15,400.00	109.5%
Goods and Supplies	\$590,747.98	\$674,250.00	\$688,500.00	2.1%
<b>Total General Fund:</b>	<b>\$846,471.41</b>	<b>\$917,072.00</b>	<b>\$993,209.00</b>	<b>8.3%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Human Services</b>				
<b>Veteran's Council</b>				
<b>Goods and Supplies</b>				
HUMANISTIC SUPPLIES AND COSTS	\$10,959.77	\$13,000.00	\$16,000.00	23.1%
<b>Total Goods and Supplies:</b>	<b>\$10,959.77</b>	<b>\$13,000.00</b>	<b>\$16,000.00</b>	<b>23.1%</b>
<b>Total Veteran's Council:</b>	<b>\$10,959.77</b>	<b>\$13,000.00</b>	<b>\$16,000.00</b>	<b>23.1%</b>
<b>Veterans' Services</b>				
<b>Overtime</b>				
OVERTIME	\$1,663.92	\$1,930.00	\$5,500.00	185%
<b>Total Overtime:</b>	<b>\$1,663.92</b>	<b>\$1,930.00</b>	<b>\$5,500.00</b>	<b>185%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$186,825.61	\$221,497.00	\$264,451.00	19.4%
PART-TIME SALARIES	\$4,389.00	\$0.00	\$0.00	0%
STIPEND	\$2,710.22	\$2,700.00	\$3,300.00	22.2%
CLERICAL INCENTIVE	\$2,500.00	\$2,500.00	\$5,000.00	100%
SIGNING BONUS	\$2,800.00	\$0.00	\$0.00	0%
ADMIN INCENTIVE	\$1,500.00	\$2,000.00	\$2,000.00	0%
LONGEVITY	\$2,000.00	\$750.00	\$0.00	-100%
HOLIDAY	\$0.00	\$1,095.00	\$1,095.00	0%
EDUCATIONAL INCENTIVE	\$992.90	\$3,000.00	\$6,463.00	115.4%
OUT OF GRADE	\$2,811.51	\$0.00	\$0.00	0%
SEPARATION COSTS	\$29,982.85	\$0.00	\$0.00	0%
UNIFORM CLOTHING ALLOWANCE	\$0.00	\$0.00	\$1,500.00	N/A
<b>Total Personal Services Non OT:</b>	<b>\$236,512.09</b>	<b>\$233,542.00</b>	<b>\$283,809.00</b>	<b>21.5%</b>
<b>Purchase of Service</b>				
DEPARTMENTAL EQUIP RENT/LEASE	\$1,847.36	\$1,650.00	\$3,000.00	81.8%
AMBULANCE	\$0.00	\$400.00	\$400.00	0%
ADVERTISING	\$0.00	\$0.00	\$2,000.00	N/A
OTHER SERVICES	\$15,700.06	\$5,300.00	\$10,000.00	88.7%
<b>Total Purchase of Service:</b>	<b>\$17,547.42</b>	<b>\$7,350.00</b>	<b>\$15,400.00</b>	<b>109.5%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$2,283.38	\$1,850.00	\$2,500.00	35.1%
IN-STATE TRAVEL	\$2,120.59	\$1,200.00	\$3,000.00	150%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$1,123.00	\$1,200.00	\$4,000.00	233.3%
TUITION & TRAINING	\$0.00	\$0.00	\$3,000.00	N/A
VETERANS GRAVE CARE	\$28,289.77	\$10,000.00	\$10,000.00	0%
VETERANS MEDICAL ATTENTION	\$0.00	\$32,000.00	\$32,000.00	0%
MEDICINES	\$1,271.92	\$15,000.00	\$15,000.00	0%
VETERANS CASH BENEFITS	\$544,699.55	\$600,000.00	\$600,000.00	0%
DEPARTMENT EQUIPMENT	\$0.00	\$0.00	\$3,000.00	N/A
<b>Total Goods and Supplies:</b>	<b>\$579,788.21</b>	<b>\$661,250.00</b>	<b>\$672,500.00</b>	<b>1.7%</b>



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Total Veterans' Services:</b>	<b>\$835,511.64</b>	<b>\$904,072.00</b>	<b>\$977,209.00</b>	<b>8.1%</b>
<b>Total Human Services:</b>	<b>\$846,471.41</b>	<b>\$917,072.00</b>	<b>\$993,209.00</b>	<b>8.3%</b>
<b>Total Expenditures:</b>	<b>\$846,471.41</b>	<b>\$917,072.00</b>	<b>\$993,209.00</b>	<b>8.3%</b>



# WEIGHTS AND MEASURES



**Kevin Croker**  
Sealer

## Mission

The mission of the Weights and Measures is to perform annual testing, adjusting, sealing, rejecting, or condemning, all commercial weighing and measuring devices used in the marketplace. These devices include scales ranging from pharmacy analytical scales, jewelers' scales, supermarket and deli scales, and scales up to and including, 200,000-pound vehicles. Gasoline meters in all Brockton gas stations are inspected for proper octane levels in all gasoline grades. Vehicle tank meters that deliver home heating fuel, taxicab meters, water dispensing machines, reverse vending machine (bottle and can returns), leather measuring machines, and other weights and measures devices, are used in calculating charges to consumers or businesses.

## Services

- Conduct inspections and testing that are non-device specific and include net weight compliance in the marketplace.
- Select and test any pre-packed commodity with a stated net weight declaration label to ensure that there is an accurate statement of weight or measure listed.
- Conduct inspections at retail stores that determines the cost to consumers by scanning items that are required to meet the required 98% accuracy, and is subject to inspection every thirty days until compliance is attained.
- Perform pricing inspections at any store that sells ten or more grocery items.

## FY23 Accomplishments

- Inspected over 1,000 businesses.
- Implemented safety protocols when inspecting businesses that protected both employees and customers during COVID-19.
- Collected approximately \$110,000 in annual fees and civil penalties.



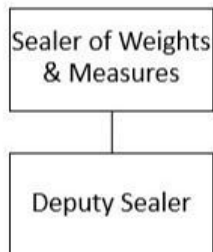
## OBJECTIVES

Objective	Status	City Goal
1. Inspect new businesses.	Ongoing FY24	2
2. Work with the Law Department to decrease the number of late payments.	Ongoing FY24	N/A
3. Collect over \$120,000 in annual fees and civil penalties	Ongoing FY24	N/A
4. Maintain effectiveness when inspecting businesses.	Ongoing FY24	2
5. Create a level playing field in the market for consumers and merchants.	Ongoing FY24	2

## PERFORMANCE MEASURES

Obj.	Performance Measures	FY22 Actuals	FY23 Projected	FY24 Target
4	Number of devices tested and sealed	1,775	1,800	1,800

## ORGANIZATIONAL CHART



**PERSONAL SERVICES**

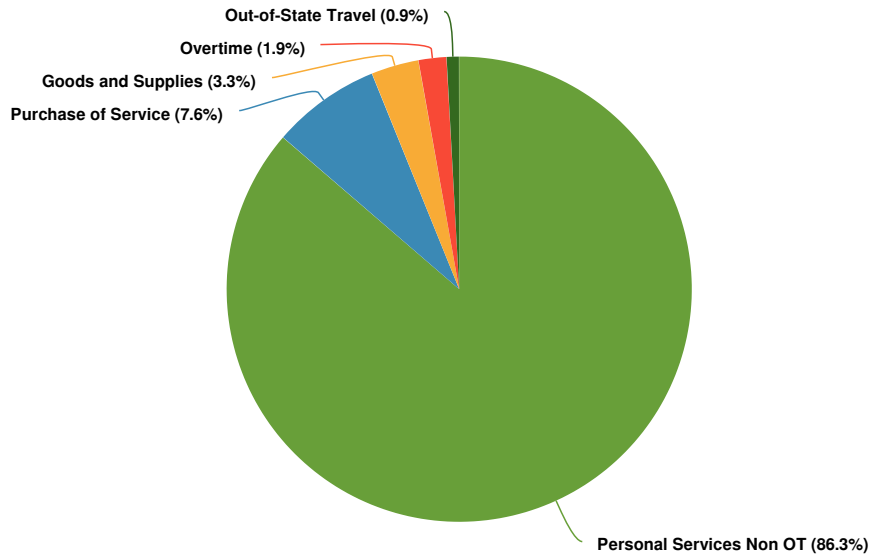
TITLE	NAME	Start Date	Longevity	Salary	Ed Incent.
Sealer of Weights & Measures	Kevin Croker	09/04/01	1,250	86,046	6,884
Deputy Sealer	Corey Quinlan	02/07/15	480	75,194	4,512
Total			1,730	161,240	11,395

<b>Personal Services</b>	
<b>Summary</b>	
FULL TIME	161,240
LONGEVITY	1,730
EDUCATION INCENTIVE	11,395
ADMIN. INCENTIVE	4,000
<b>Total</b>	<b>178,365</b>



# FINANCIAL OVERVIEW

## Financial Overview by Statutory Category



## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
General Fund				
Overtime	\$2,281.01	\$4,000.00	\$4,000.00	0%
Personal Services Non OT	\$170,412.72	\$178,365.00	\$178,365.00	0%
Purchase of Service	\$5,447.74	\$13,378.00	\$15,600.00	16.6%
Goods and Supplies	\$4,212.79	\$6,845.00	\$6,846.00	0%
Out-of-State Travel	\$0.00	\$1,800.00	\$1,800.00	0%
<b>Total General Fund:</b>	<b>\$182,354.26</b>	<b>\$204,388.00</b>	<b>\$206,611.00</b>	<b>1.1%</b>



## EXPENSE SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expenditures</b>				
<b>Public Safety</b>				
<b>Weights &amp; Measures</b>				
<b>Overtime</b>				
OVERTIME	\$2,281.01	\$4,000.00	\$4,000.00	0%
<b>Total Overtime:</b>	<b>\$2,281.01</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>0%</b>
<b>Personal Services Non OT</b>				
FULL-TIME SALARIES	\$155,105.24	\$161,240.00	\$161,240.00	0%
ADMIN INCENTIVE	\$4,000.00	\$4,000.00	\$4,000.00	0%
LONGEVITY	\$1,730.00	\$1,730.00	\$1,730.00	0%
EDUCATIONAL INCENTIVE	\$9,306.48	\$11,395.00	\$11,395.00	0%
OUT OF GRADE	\$271.00	\$0.00	\$0.00	0%
<b>Total Personal Services Non OT:</b>	<b>\$170,412.72</b>	<b>\$178,365.00</b>	<b>\$178,365.00</b>	<b>0%</b>
<b>Purchase of Service</b>				
ELECTRICITY	\$240.00	\$300.00	\$500.00	66.7%
ENERGY (GAS,OIL,DIESEL)	\$1,499.77	\$4,500.00	\$5,500.00	22.2%
SEWER & WATER CHARGES	\$195.43	\$300.00	\$300.00	0%
VEHICLE REPAIR/MAINTENANCE	\$2,304.89	\$5,000.00	\$6,000.00	20%
ADVERTISING	\$277.22	\$400.00	\$400.00	0%
PRINTING	\$347.43	\$900.00	\$900.00	0%
LABORATORY TESTING	\$583.00	\$1,978.00	\$2,000.00	1.1%
<b>Total Purchase of Service:</b>	<b>\$5,447.74</b>	<b>\$13,378.00</b>	<b>\$15,600.00</b>	<b>16.6%</b>
<b>Goods and Supplies</b>				
OFFICE SUNDRIES/SUPPLIES	\$492.18	\$540.00	\$540.00	0%
PURCHASE OF CLOTHING	\$0.00	\$252.00	\$252.00	0%
IN-STATE TRAVEL	\$7.90	\$149.00	\$150.00	0.7%
REG/MEMBERSHIPS/SUBSCRIPTIONS	\$120.00	\$774.00	\$774.00	0%
DEPARTMENT EQUIPMENT	\$3,592.71	\$5,130.00	\$5,130.00	0%
<b>Total Goods and Supplies:</b>	<b>\$4,212.79</b>	<b>\$6,845.00</b>	<b>\$6,846.00</b>	<b>0%</b>
<b>Out-of-State Travel</b>				
OUT OF STATE TRAVEL	\$0.00	\$1,800.00	\$1,800.00	0%
<b>Total Out-of-State Travel:</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>	<b>0%</b>
<b>Total Weights &amp; Measures:</b>	<b>\$182,354.26</b>	<b>\$204,388.00</b>	<b>\$206,611.00</b>	<b>1.1%</b>
<b>Total Public Safety:</b>	<b>\$182,354.26</b>	<b>\$204,388.00</b>	<b>\$206,611.00</b>	<b>1.1%</b>
<b>Total Expenditures:</b>	<b>\$182,354.26</b>	<b>\$204,388.00</b>	<b>\$206,611.00</b>	<b>1.1%</b>



## EDUCATION (SOUTHEASTERN REGIONAL)

### FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>General Fund</b>				
<b>Net and Non-Net School Spending</b>				
Net School Spending Budget	\$198,627,523.00	\$206,318,562.00	\$219,868,010.00	6.6%
Non Net School Budget	\$10,000,000.00	\$12,145,147.00	\$11,245,147.00	-7.4%
<b>Total Net and Non-Net School Spending:</b>	<b>\$208,627,523.00</b>	<b>\$218,463,709.00</b>	<b>\$231,113,157.00</b>	<b>5.8%</b>
<b>School Southeastern</b>				
COLLABORATIVE PROGRAMS	\$4,251,885.00	\$4,408,899.00	\$4,798,398.00	8.8%
<b>Total School Southeastern:</b>	<b>\$4,251,885.00</b>	<b>\$4,408,899.00</b>	<b>\$4,798,398.00</b>	<b>8.8%</b>
<b>Total General Fund:</b>	<b>\$212,879,408.00</b>	<b>\$222,872,608.00</b>	<b>\$235,911,555.00</b>	<b>5.9%</b>



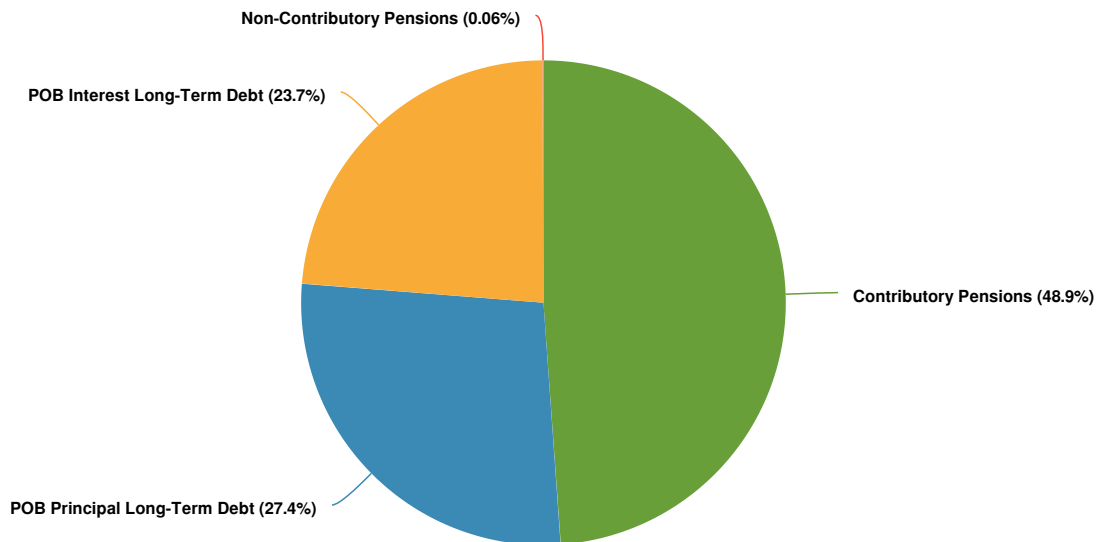
# RETIREMENT

## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>General Fund</b>				
POB PRINC LONG TERM DEBT	\$0.00	\$2,490,000.00	\$8,245,000.00	231.1%
POB INT ON LONGTERM DEBT	\$0.00	\$10,389,589.00	\$7,131,144.00	-31.4%
CONTRIBUTORY PENSIONS	\$7,322,839.00	\$7,538,595.00	\$14,718,019.00	95.2%
NONCONTRIBUTORY PENSIONS	\$16,261.18	\$17,562.00	\$17,562.00	0%
<b>Total General Fund:</b>	<b>\$7,339,100.18</b>	<b>\$20,435,746.00</b>	<b>\$30,111,725.00</b>	<b>47.3%</b>

## RETIREMENT EXPENSE SUMMARY

### Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Expense Objects</b>				
<b>POB Principal Long-Term Debt</b>				
<b>Pensions and Benefits</b>				
POB PRINC LONG TERM DEBT	\$0.00	\$2,490,000.00	\$8,245,000.00	231.1%
<b>Total Pensions and Benefits:</b>	<b>\$0.00</b>	<b>\$2,490,000.00</b>	<b>\$8,245,000.00</b>	<b>231.1%</b>
<b>Total POB Principal Long-Term Debt:</b>	<b>\$0.00</b>	<b>\$2,490,000.00</b>	<b>\$8,245,000.00</b>	<b>231.1%</b>
<b>POB Interest Long-Term Debt</b>				
<b>Pensions and Benefits</b>				
POB INT ON LONGTERM DEBT	\$0.00	\$10,389,589.00	\$7,131,144.00	-31.4%
<b>Total Pensions and Benefits:</b>	<b>\$0.00</b>	<b>\$10,389,589.00</b>	<b>\$7,131,144.00</b>	<b>-31.4%</b>



Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>Total POB Interest Long-Term Debt:</b>	<b>\$0.00</b>	<b>\$10,389,589.00</b>	<b>\$7,131,144.00</b>	<b>-31.4%</b>
<b>Contributory Pensions</b>				
<b>Pensions and Benefits</b>				
CONTRIBUTORY PENSIONS	\$7,322,839.00	\$7,538,595.00	\$14,718,019.00	95.2%
<b>Total Pensions and Benefits:</b>	<b>\$7,322,839.00</b>	<b>\$7,538,595.00</b>	<b>\$14,718,019.00</b>	<b>95.2%</b>
<b>Total Contributory Pensions:</b>	<b>\$7,322,839.00</b>	<b>\$7,538,595.00</b>	<b>\$14,718,019.00</b>	<b>95.2%</b>
<b>Non-Contributory Pensions</b>				
<b>Pensions and Benefits</b>				
NONCONTRIBUTORY PENSIONS	\$16,261.18	\$17,562.00	\$17,562.00	0%
<b>Total Pensions and Benefits:</b>	<b>\$16,261.18</b>	<b>\$17,562.00</b>	<b>\$17,562.00</b>	<b>0%</b>
<b>Total Non-Contributory Pensions:</b>	<b>\$16,261.18</b>	<b>\$17,562.00</b>	<b>\$17,562.00</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$7,339,100.18</b>	<b>\$20,435,746.00</b>	<b>\$30,111,725.00</b>	<b>47.3%</b>



# GOVERNMENT ASSESSMENTS

## FINANCIAL OVERVIEW SUMMARY

Name	FY2022 Actual	FY2023 Adopted Budget	FY2024 Proposed Budget	% Change
<b>General Fund</b>				
<b>County</b>				
COUNTY TAX	\$166,519.00	\$170,682.00	\$184,393.00	8%
<b>Total County:</b>	<b>\$166,519.00</b>	<b>\$170,682.00</b>	<b>\$184,393.00</b>	<b>8%</b>
<b>State</b>				
SPECIAL EDUCATION	\$105,942.00	\$113,201.00	\$92,431.00	-18.3%
MOSQUITO CONTROL PROJECTS	\$134,864.00	\$134,901.00	\$140,458.00	4.1%
AIR POLLUTION CONTROL DISTRICT	\$24,926.00	\$26,997.00	\$28,325.00	4.9%
OLD COLONY PLANNING COUNCIL	\$37,389.00	\$41,068.00	\$41,869.00	2%
RMV NON RENEWAL SURCHARGE	\$251,400.00	\$251,400.00	\$195,460.00	-22.3%
REGIONAL TRANSIT AUTHORITIES	\$2,624,231.00	\$2,677,137.00	\$2,740,724.00	2.4%
CHARTER SCHOOL SENDING TUITION	\$23,336,995.00	\$25,248,578.00	\$28,687,239.00	13.6%
SCHOOL CHOICE TUITION	\$1,533,610.00	\$1,644,466.00	\$1,867,574.00	13.6%
<b>Total State:</b>	<b>\$28,049,357.00</b>	<b>\$30,137,748.00</b>	<b>\$33,794,080.00</b>	<b>12.1%</b>
<b>Total General Fund:</b>	<b>\$28,215,876.00</b>	<b>\$30,308,430.00</b>	<b>\$33,978,473.00</b>	<b>12.1%</b>





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# DEBT

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# DEBT SERVICE

## FY2024 PROJECTED DEBT SERVICE

CITY OF BROCKTON SUMMARY OF GENERAL DEBT SERVICE FISCAL YEAR 2024							
GENERAL DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
PENSION OBLIGATION BOND (O) (\$101,515,000)	11/23/05	4.76% - 5.41%	08/01/27	08/01/23 02/01/24	8,330,000.00	1,445,822.50 1,220,496.00	9,775,822.50 1,220,496.00
					8,330,000.00	2,666,318.50	10,996,318.50
SOLAR BRIGHTFIELD (\$1,600,000)	02/22/08		12/15/23	12/15/23	100,000.00		100,000.00
					100,000.00	0.00	100,000.00
SCHOOL BUILDING REMODELING ( I ) (\$6,838,000)	08/14/14	3.00% - 4.00%	06/30/35	08/15/23 02/15/24	340,000.00	70,975.00 65,875.00	410,975.00 65,875.00
					340,000.00	136,850.00	476,850.00
LAND ACQUISITION ( I ) (\$500,000)	08/14/14	3.00% - 4.00%	06/30/35	08/15/23 02/15/24	25,000.00	5,218.75 4,843.75	30,218.75 4,843.75
					25,000.00	10,062.50	35,062.50
BB RUSSELL SCHOOL REPAIRS (OSQ) (\$300,000)	06/22/18	3.00% - 4.00%	06/01/34	12/01/23 06/01/24		3,537.50 3,537.50	3,537.50 23,537.50
					20,000.00	7,075.00	27,075.00
FIRE LADDER TRUCK (ISQ) (\$1,057,000)	06/22/18	3.00% - 4.00%	06/01/31	12/01/23 06/01/24		11,175.00 11,175.00	11,175.00 91,175.00
					80,000.00	22,350.00	102,350.00
VOTING MACHINES (ISQ) (\$185,000)	06/22/18	3.00% - 4.00%	06/01/34	12/01/23 06/01/24		1,975.00 1,975.00	1,975.00 16,975.00
					15,000.00	3,950.00	18,950.00
SANDER TRUCK (ISQ) (\$180,000)	06/22/18	3.00% - 4.00%	06/01/26	12/01/23 06/01/24		1,200.00 1,200.00	1,200.00 21,200.00
					20,000.00	2,400.00	22,400.00
BOX TRUCK (ISQ) (\$78,000)	06/22/18	3.00% - 4.00%	06/01/26	12/01/23 06/01/24		500.00 500.00	500.00 10,500.00
					10,000.00	1,000.00	11,000.00
ENERGY CONSERVATION (ISQ) (\$2,365,000)	06/22/18	3.00% - 4.00%	06/01/34	12/01/23 06/01/24		31,790.63 31,790.63	31,790.63 146,790.63
					115,000.00	63,581.26	178,581.26
PARKING GARAGE (ISQ) (\$4000,000)	06/22/18	3.25% -3.375%	06/01/38	12/01/23 06/01/24		6,687.50 6,687.50	6,687.50 6,687.50
					0.00	13,375.00	13,375.00
TAXABLE PARKING GARAGE (ISQ) (\$1,600,000)	06/22/18	3.40% - 4.00%	06/01/34	12/01/23 06/01/24		20,950.00 20,950.00	20,950.00 120,950.00
					100,000.00	41,900.00	141,900.00



**CITY OF BROCKTON  
SUMMARY OF GENERAL DEBT SERVICE  
FISCAL YEAR 2024**

GENERAL DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
TAXABLE PARKING GARAGE (ISQ) (\$4,400,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	200,000.00	69,720.00 64,720.00	269,720.00 64,720.00
					200,000.00	134,440.00	334,440.00
TAXABLE GARAGE STREET IMP (ISQ) (\$25,000)	06/20/19	5.00%	09/01/23	09/01/23 03/01/24	5,000.00	125.00	5,125.00 0.00
					5,000.00	125.00	5,125.00
TAXABLE GARAGE TRAFFIC IMP (ISQ) (\$25,000)	06/20/19	5.00%	09/01/23	09/01/23 03/01/24	5,000.00	125.00	5,125.00 0.00
					5,000.00	125.00	5,125.00
STREET LIGHTING (ISQ) (\$1,000,000)	06/20/19	3.00% - 5.00%	09/01/36	09/01/23 03/01/24	55,000.00	15,675.00 14,300.00	70,675.00 14,300.00
					55,000.00	29,975.00	84,975.00
ELEVATOR (ISQ) (\$335,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	20,000.00	5,100.00 4,600.00	25,100.00 4,600.00
					20,000.00	9,700.00	29,700.00
ELEVATOR (ISQ) (\$100,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	5,000.00	1,575.00 1,450.00	6,575.00 1,450.00
					5,000.00	3,025.00	8,025.00
GARAGE (ISQ) (\$550,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	25,000.00	9,800.00 9,175.00	34,800.00 9,175.00
					25,000.00	18,975.00	43,975.00
BRROKFIELD SCHOOL REPAIRS (ISQ) (\$750,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	40,000.00	11,775.00 10,775.00	51,775.00 10,775.00
					40,000.00	22,550.00	62,550.00
ASHFIELD SCHOOL REPAIRS (ISQ) (\$500,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	25,000.00	7,875.00 7,250.00	32,875.00 7,250.00
					25,000.00	15,125.00	40,125.00
GILMORE SCHOOL REPAIRS (ISQ) (\$750,000)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	40,000.00	11,775.00 10,775.00	51,775.00 10,775.00
					40,000.00	22,550.00	62,550.00
REFUNDING - 2011 SCHOOL ( ISO ) (\$3,225,000)	06/17/21	3.00% - 5.00%	09/01/30	09/01/23 03/01/24	275,000.00	62,725.00 55,850.00	337,725.00 55,850.00
					275,000.00	118,575.00	393,575.00
STREET LIGHTING (ISQ) (\$993,789)	06/17/21	2.00% - 5.00%	09/01/35	09/01/23 03/01/24	70,000.00	15,725.00 13,975.00	85,725.00 13,975.00
					70,000.00	29,700.00	99,700.00

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CITY OF BROCKTON  
SUMMARY OF GENERAL DEBT SERVICE  
FISCAL YEAR 2024

GENERAL DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
CEMETERY (ISQ) (\$550,000)	06/17/21	2.00% - 5.00%	09/01/35	09/01/23 03/01/24	45,000.00	10,550.00 9,425.00	55,550.00 9,425.00
					<u>45,000.00</u>	<u>19,975.00</u>	<u>64,975.00</u>
FIRE PUMPERS ( ISO ) (\$1,260,000)	06/17/21	2.00% - 5.00%	09/01/34	09/01/23 03/01/24	90,000.00	20,700.00 18,450.00	110,700.00 18,450.00
					<u>90,000.00</u>	<u>39,150.00</u>	<u>129,150.00</u>
EQUIPMENT (ISQ) (\$360,211)	06/17/21	5.00%	09/01/25	09/01/22 03/01/23	70,000.00	5,250.00 3,500.00	75,250.00 3,500.00
					<u>70,000.00</u>	<u>8,750.00</u>	<u>78,750.00</u>
ENERGY CONSERVATION (ISQ) (\$55,000)	06/16/22	4.00% - 5.00%	09/01/32	09/01/23 03/01/24	5,000.00	1,200.00 1,075.00	6,200.00 1,075.00
					<u>5,000.00</u>	<u>2,275.00</u>	<u>7,275.00</u>
ENERGY CONSERVATION (ISQ) (\$81,000)	06/16/22	4.00% - 5.00%	09/01/36	09/01/23 03/01/24	5,000.00	1,600.00 1,475.00	6,600.00 1,475.00
					<u>5,000.00</u>	<u>3,075.00</u>	<u>8,075.00</u>
ENERGY CONSERVATION (ISQ) (\$2,365,000)	06/16/22	4.00% - 5.00%	09/01/36	09/01/23 03/01/24	20,000.00	6,100.00 5,600.00	26,100.00 5,600.00
					<u>20,000.00</u>	<u>11,700.00</u>	<u>31,700.00</u>
PUBLIC SAFETY BUILDING (ISQ) (\$7,880,000)	08/04/22	4.00% - 5.00%	09/01/50	08/01/23 02/01/24	5,000.00	353,380.42 178,050.00	358,380.42 178,050.00
					<u>5,000.00</u>	<u>531,430.42</u>	<u>536,430.42</u>
PUBLIC SAFETY BUILDING (ISQ) (\$85,900,000)	08/04/22	4.00% - 5.00%	09/01/52	08/01/23 02/01/24	5,000.00	3,801,008.75 1,916,350.00	3,806,008.75 1,916,350.00
					<u>5,000.00</u>	<u>5,717,358.75</u>	<u>5,722,358.75</u>
TOTALS					<u>10,165,000.00</u>	<u>9,707,441.43</u>	<u>19,872,441.43</u>

CITY OF BROCKTON  
TREASURERS DEBT  
FISCAL YEAR 2024

INTEREST - SHORT TERM NOTES

POTENTIAL R.A.N. NORMAL BORROWING (FOR 1 MONTH)

<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST DUE</u>
\$ 9,000,000.00	4.50%	\$ 33,750.00

POTENTIAL INTEREST -REVENUE ANTICIPATION NOTES

\$ 33,750.00

POTENTIAL B.A.N.

	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST DUE</u>
SCHOOL REPAIRS	\$ 2,018,800.00	4.50%	\$ 90,837.00
IT CAPITAL	\$ 240,000.00	4.50%	\$ 10,800.00
SCHOOL ROOF	\$ 750,000.00	4.50%	\$ 33,750.00
ASST PROJECTS	\$ 10,000,000.00	4.50%	\$ 450,000.00

POTENTIAL INTEREST -BOND ANTICIPATION NOTES

\$ 585,387.00

INTEREST ON ABATEMENTS

Per attached IGR

\$ 25,000.00

TOTAL INTEREST ON SHORT TERM NOTES

\$ 644,137.00

ISSUANCE COSTS

POTENTIAL BORROWINGS

\$ 75,000.00



CITY OF BROCKTON  
SUMMARY OF GENERAL DEBT SERVICE  
FISCAL YEAR 2024

GENERAL DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
Budgeted under Retirement Sytem - Org 09110083							
PENSION OBLIGATION BOND (O) (\$301,835,000)	11/19/21	0.485%-3.038%	11/01/35	08/01/23	8,245,000.00	3,578,660.90	11,823,660.90
				02/01/24		3,552,483.03	3,552,483.03
					8,245,000.00	7,131,143.93	15,376,143.93
Budgeted under Fire Department - Org 02200083							
FIRE APPARATUS (ISQ) (\$3,364,000)	06/16/22	4.00% - 5.00%	09/01/36	09/01/22	165,000.00	71,125.00	236,125.00
				03/01/23		67,000.00	67,000.00
					165,000.00	138,125.00	303,125.00



**CITY OF BROCKTON  
SUMMARY OF SEWER DEBT SERVICE  
FISCAL YEAR 2024**

SEWER DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
PH I WWTP & PH III REHAB (O) (MCWT #03-32 SERIES 10)	11/23/04	2.50% - 5.25%	08/01/24	07/15/23 01/15/24	1,100,000.00 <u>26,819.87</u> 1,100,000.00	20,738.38 26,819.87 47,558.25	1,120,738.38 26,819.87 1,147,558.25
PH II WWTP & PH V REHAB (O) (MCWT # 04-30 SERIES 11)	11/16/05	2.00%	07/15/25	07/15/23 01/15/24	1,469,875.00 <u>30,294.34</u> 1,469,875.00	44,993.09 30,294.34 75,287.43	1,514,868.09 30,294.34 1,545,162.43
PH III WWTP & PH IV REHAB (O) (MCWT # 05-29 SERIES 12)	12/14/06	2.00%	07/15/26	07/15/23 01/15/24	1,951,619.04 <u>60,946.18</u> 1,951,619.04	80,462.37 60,946.18 141,408.55	2,032,081.41 60,946.18 2,093,027.59
PH VI SEWER REHAB (MCWT # 06-35 SERIES 13)	12/18/07	2.00%	07/15/27	07/15/23 01/15/24	147,591.00 <u>6,207.88</u> 147,591.00	7,883.79 6,207.88 13,891.67	155,274.79 6,207.88 161,482.67
PH VII SEWER REHAB (MCWT # 07-35 SERIES 14)	03/18/09	2.00%	07/15/28	07/15/23 01/15/24	121,939.00 <u>6,476.56</u> 121,939.00	7,695.95 6,476.56 14,172.51	129,634.95 6,476.56 136,111.51
PHASE III WWTP (MCWT # 03-32-A SERIES 14)	03/18/09	2.00%	07/15/28	07/15/23 01/15/24	188,255.00 <u>9,998.84</u> 188,255.00	11,881.39 9,998.84 21,880.23	200,136.39 9,998.84 210,135.23
RESTRUCTURING CW-05-29 (MCWT # 05-29-A SERIES 14)	03/18/09	2.00%	07/15/26	07/15/23 01/15/24	146,844.00 <u>4,585.73</u> 146,844.00	6,054.17 4,585.73 10,639.90	152,898.17 4,585.73 157,483.90
PHASE IV WWTP (MCWT # 08-35 SERIES 15)	06/21/10	2.00%	07/15/30	07/15/23 01/15/24	501,974.99 <u>38,092.85</u> 501,974.99	43,112.60 38,092.85 81,205.45	545,087.59 38,092.85 583,180.44
WATER METERS (MCWT # 10-01) (50% WATER/50% SEWER)	05/30/12	2.00%	07/15/32	07/15/23 01/15/24	104,422.14 <u>10,480.74</u> 104,422.14	11,524.97 10,480.74 22,005.71	115,947.10 10,480.74 126,427.84
CWP-14-30 (MCWT # 14-30 SERIES 19)	02/11/16	2.00%	02/11/36	07/15/23 01/15/24	67,440.76 <u>10,006.90</u> 67,440.76	10,006.90 10,006.90 20,013.80	10,006.90 77,447.66 87,454.56
CWP-15-22 (MCWT # 15-22 SERIES 20)	04/13/17	2.00%	01/15/37	07/15/23 01/15/24	58,137.83 <u>9,395.40</u> 58,137.83	9,395.40 9,395.40 18,790.80	9,395.40 67,533.23 76,928.63

**CITY OF BROCKTON  
SUMMARY OF SEWER DEBT SERVICE**

**FISCAL YEAR 2024**

SEWER DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
CWP-16-29 (MCWT # 16-29 SERIES 21)	09/12/18	2.00%	07/15/38	07/15/23 01/15/24	120,166.83	22,702.30	142,869.13
						21,500.64	21,500.64
					<u>120,166.83</u>	<u>44,202.94</u>	<u>164,369.77</u>
CW-16-27 (MCWT # 16-27 SERIES 22)	10/24/19	2.00%	07/15/39	07/15/23 01/15/24	55,000.00	9,350.00	64,350.00
						8,800.00	8,800.00
					<u>55,000.00</u>	<u>18,150.00</u>	<u>73,150.00</u>
CW-16-28 (MCWT # 16-28 SERIES 22)	10/24/19	2.00%	07/15/39	07/15/23 01/15/24	20,000.00	3,400.00	23,400.00
						3,200.00	3,200.00
					<u>20,000.00</u>	<u>6,600.00</u>	<u>26,600.00</u>
CW-18-42 (MCWT # 18-42 SERIES 23)	05/11/21	2.00%	01/15/41	07/15/23 01/15/24		48,715.56	48,715.56
					270,642.00	48,715.56	319,357.56
					<u>270,642.00</u>	<u>97,431.12</u>	<u>368,073.12</u>
CW-18-42-A (SERIES 24)	12/14/22	1.50%	07/15/42	07/15/23 01/15/24		11,007.17	11,007.17
					46,950.00	9,390.00	56,340.00
					<u>46,950.00</u>	<u>20,397.17</u>	<u>67,347.17</u>
CW-19-34 (SERIES 24)	12/14/22	1.50%	07/15/42	07/15/23 01/15/24		19,906.51	19,906.51
					113,213.00	16,981.86	130,194.86
					<u>113,213.00</u>	<u>36,888.37</u>	<u>150,101.37</u>
CW-19-34-A (SERIES 24)	12/14/22	1.50%	07/15/42	07/15/23 01/15/24		2,926.91	2,926.91
					16,646.00	2,496.90	19,142.90
					<u>16,646.00</u>	<u>5,423.81</u>	<u>22,069.81</u>
CW-20-17 (SERIES 24)	12/14/22	1.50%	07/15/42	07/15/23 01/15/24		10,735.15	10,735.15
					61,053.00	9,157.95	70,210.95
					<u>61,053.00</u>	<u>19,893.10</u>	<u>80,946.10</u>
CW-20-17-A (SERIES 24)	12/14/22	1.50%	07/15/42	07/15/23 01/15/24		2,194.20	2,194.20
					12,479.00	1,871.85	14,350.85
					<u>12,479.00</u>	<u>4,066.05</u>	<u>16,545.05</u>
<b>TOTALS</b>					<u><b>6,574,248.59</b></u>	<u><b>719,906.86</b></u>	<u><b>7,294,155.44</b></u>





**CITY OF BROCKTON**  
**SUMMARY OF DEBT SERVICE - ISSUANCE COSTS**  
**FISCAL YEAR 2024**

<b>SEWER</b>		
ADMINISTRATIVE FEES	08/01/23	1,668.75
PH I WWTP & PH III REHAB	02/01/24	843.75
(MCWT #03-32 SERIES 10)		<u>2,512.50</u>
ADMINISTRATIVE FEES	08/01/23	3,374.48
PH II WWTP & PH V REHAB	02/01/24	2,272.08
(MCWT # 04-30 SERIES 11)		<u>5,646.56</u>
ADMINISTRATIVE FEES	08/01/23	6,034.68
PH III WWTP & PH IV REHAB (O)	02/01/24	4,570.96
(MCWT # 05-29 SERIES 12)		<u>10,605.64</u>
ADMINISTRATIVE FEES	08/01/23	576.28
PH VI SEWER REHAB	02/01/24	465.59
(MCWT # 06-35 SERIES 13)		<u>1,041.87</u>
ADMINISTRATIVE FEES	08/01/23	577.20
PH VII SEWER REHAB	02/01/24	485.74
(MCWT # 07-35 SERIES 14)		<u>1,062.94</u>
ADMINISTRATIVE FEES	08/01/23	891.10
PHASE III WWTP	02/01/24	749.91
(MCWT # 03-32-A SERIES 14)		<u>1,641.01</u>
ADMINISTRATIVE FEES	08/01/23	454.06
RESTRUCTURING CW-05-29	02/01/24	343.93
(MCWT # 05-29-A SERIES 14)		<u>797.99</u>
ADMINISTRATIVE FEES	08/01/23	3,233.44
PHASE IV WWTP	02/01/24	2,856.96
(MCWT # 08-35 SERIES 15)		<u>6,090.40</u>
ADMINISTRATIVE FEES	08/01/23	864.37
WATER METERS	02/01/24	786.06
(MCWT # 10-01)		<u>1,650.43</u>
(50% WATER/50% SEWER)		
ADMINISTRATIVE FEES	08/01/23	750.52
SEWER REHAB	02/01/24	750.52
(MCWT # 14-30 SERIES 19)		<u>1,501.04</u>
ADMINISTRATIVE FEES	08/01/23	704.65
(MCWT # 15-22 SERIES 20)	02/01/24	704.65
		<u>1,409.30</u>
ADMINISTRATIVE FEES	08/01/23	1,702.67
(MCWT # 16-29 SERIES 21)	02/01/24	1,612.55
		<u>3,315.22</u>



**CITY OF BROCKTON**  
**SUMMARY OF DEBT SERVICE - ISSUANCE COSTS**  
**FISCAL YEAR 2024**

<b>SEWER</b>		
ADMINISTRATIVE FEES (MCWT # 16-27 SERIES 22)	08/01/23	701.25
	02/01/24	660.00
		<u>1,361.25</u>
ADMINISTRATIVE FEES (MCWT # 16-28 SERIES 22)	08/01/23	255.00
	02/01/24	240.00
		<u>495.00</u>
ADMINISTRATIVE FEES (MCWT # 18-42)	08/01/23	3,653.67
	02/01/24	3,653.67
		<u>7,307.34</u>
ADMINISTRATIVE FEES (MCWT # 18-42-A)	08/01/23	825.54
	02/01/24	704.25
		<u>1,529.79</u>
ADMINISTRATIVE FEES (MCWT # 19-34)	08/01/23	1,990.66
	02/01/24	1,698.19
		<u>3,688.84</u>
ADMINISTRATIVE FEES (MCWT # 19-34-A)	08/01/23	292.69
	02/01/24	249.69
		<u>542.38</u>
ADMINISTRATIVE FEES (MCWT # 20-17)	08/01/23	1,073.52
	02/01/24	915.80
		<u>1,989.32</u>
ADMINISTRATIVE FEES (MCWT # 20-17-A)	08/01/23	219.42
	02/01/24	187.18
		<u>406.60</u>
<b>SEWER TOTALS</b>		<u><u>54,595.42</u></u>

**FISCAL YEAR 2024**

<b>POTENTIAL NEW ISSUES - ISSUANCE COSTS</b>	
<b>SEWER</b>	
ISSUANCE COSTS	25,000.00
<b>TOTAL SEWER ISSUANCE COSTS</b>	<b>79,595.42</b>
<b>POTENTIAL NEW ISSUES - INTEREST SHORT TERM NOTES</b>	
<b>SEWER</b>	
INTEREST INTERIM LOANS	10,000.00



**CITY OF BROCKTON  
SUMMARY OF WATER DEBT SERVICE  
FISCAL YEAR 2024**

WATER DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
WATER TREATMENT PLANT (MCWT # 05-22 SERIES 13)	12/18/07	2.00%	07/15/27	07/15/23 01/15/24	903,482.67	47,036.61	950,519.28
						38,001.79	38,001.79
					<u>903,482.67</u>	<u>85,038.40</u>	<u>988,521.07</u>
WATER MAINS - PLEASANT ST (MCWT # 07-01 SERIES 13)	12/18/07	2.00%	07/15/27	07/15/23 01/15/24	199,324.24	10,377.11	209,701.35
						8,383.87	8,383.87
					<u>199,324.24</u>	<u>18,760.98</u>	<u>218,085.22</u>
WATER TREATMENT PLANT (MCWT # 05-22-A SERIES 15)	06/21/10	2.00%	07/15/27	07/15/23 01/15/24	10,462.00	544.66	11,006.66
						440.04	440.04
					<u>10,462.00</u>	<u>984.70</u>	<u>11,446.70</u>
WATER METERS (MWPAT # 10-01) (50% WATER/50% SEWER)	05/30/12	2.00%	07/15/32	07/15/23 01/15/24	104,422.14	11,524.97	115,947.10
						10,480.74	10,480.74
					<u>104,422.14</u>	<u>22,005.71</u>	<u>126,427.84</u>
WATER TREATMENT PLANT (MCWT # 05-22-B SERIES 15)	05/22/13	2.00%	01/15/33	07/15/23 01/15/24		5,808.39	5,808.39
					52,627.00	5,808.39	58,435.39
					<u>52,627.00</u>	<u>11,616.78</u>	<u>64,243.78</u>
BOOSTER STATION (MCWT # 10-01A SERIES 17)	05/22/13	2.00%	01/15/33	07/15/23 01/15/24		7,345.63	7,345.63
					66,555.08	7,345.63	73,900.71
					<u>66,555.08</u>	<u>14,691.26</u>	<u>81,246.34</u>
WATER TREATMENT PLANT (MCWT # 12-26 SERIES 18)	01/07/15	2.00%	01/15/35	07/15/23 01/15/24		12,442.97	12,442.97
					91,873.00	12,442.97	104,315.97
					<u>91,873.00</u>	<u>24,885.94</u>	<u>116,758.94</u>
DWP-12-26-A (MCWT # 12-26-A SERIES 20)	04/13/17	2.00%	01/15/37	07/15/23 01/15/24		639.24	639.24
					3,955.70	639.24	4,594.94
					<u>3,955.70</u>	<u>1,278.48</u>	<u>5,234.18</u>
DWP-15-06 (MCWT # 15-06 SERIES 20)	04/13/17	2.00%	01/15/37	07/15/23 01/15/24		22,232.70	22,232.70
					137,574.80	22,232.70	159,807.50
					<u>137,574.80</u>	<u>44,465.40</u>	<u>182,040.20</u>
DWP-17-10 (MCWT # 17-10 SERIES 22)	10/24/19	2.00%	07/15/39	07/15/22 01/15/23	63,696.28	10,615.28	74,311.56
						9,978.31	9,978.31
					<u>63,696.28</u>	<u>20,593.59</u>	<u>84,289.87</u>
DWP-17-05 (MCWT # 17-05 SERIES 23)	05/11/21	2.00%	01/15/41	07/15/23 01/15/24		4,500.00	4,500.00
					25,000.00	4,500.00	29,500.00
					<u>25,000.00</u>	<u>9,000.00</u>	<u>34,000.00</u>



**CITY OF BROCKTON  
SUMMARY OF DEBT SERVICE - ISSUANCE COSTS**

**FISCAL YEAR 2024**

**WATER**

ADMINISTRATIVE FEES	08/01/23	3,527.75
WATER TREATMENT PLANT	02/01/24	2,850.13
(MCWT # 05-22 SERIES 13)		<u>6,377.88</u>
ADMINISTRATIVE FEES	08/01/23	778.28
WATER MAINS - PLEASANT ST	02/01/24	628.79
(MCWT # 07-01 SERIES 13)		<u>1,407.07</u>
ADMINISTRATIVE FEES	08/01/23	40.85
WATER TREATMENT PLANT	02/01/24	33.00
(MCWT # 05-22-A SERIES 15)		<u>73.85</u>
ADMINISTRATIVE FEES	08/01/23	864.37
WATER METERS	02/01/24	786.06
(MWPAT # 10-01)		<u>1,650.43</u>
(50% WATER/50% SEWER)		
ADMINISTRATIVE FEES	08/01/23	435.63
WATER TREATMENT PLANT	02/01/24	435.63
(MCWT # 05-22-B)		<u>871.26</u>
ADMINISTRATIVE FEES	08/01/23	550.92
BOOSTER STATION	02/01/24	550.92
(MCWT # 10-01A)		<u>1,101.84</u>
ADMINISTRATIVE FEES	08/01/23	933.22
POOL 16 - 2014 SWAP	02/01/24	933.22
(MCWT # 12-26)		<u>1,866.44</u>
ADMINISTRATIVE FEES	08/01/23	47.94
(MCWT # 12-26-A)	02/01/24	47.94
		<u>95.88</u>
ADMINISTRATIVE FEES	08/01/23	1,667.45
(MCWT # 15-06)	02/01/24	1,667.45
		<u>3,334.90</u>
ADMINISTRATIVE FEES	08/01/23	796.15
(MCWT # 17-10)	02/01/24	748.37
		<u>1,544.52</u>
ADMINISTRATIVE FEES	08/01/23	337.50
(MCWT # 17-05)	02/01/24	337.50
		<u>675.00</u>
ADMINISTRATIVE FEES	08/01/23	2,012.98
(MCWT # 18-11)	02/01/24	2,012.98
		<u>4,025.96</u>



CITY OF BROCKTON  
SUMMARY OF WATER DEBT SERVICE  
FISCAL YEAR 2024

WATER DEBT SERVICE PURPOSE	ISSUE DATE	INTEREST RATE	MATURITY DATE	PAYMENT DATES	PRINCIPAL	INTEREST	TOTAL DEBT
DWP-18-11 (MCWT # 18-11 SERIES 23)	05/11/21	2.00%	01/15/41	07/15/23 01/15/24	149,110.00 149,110.00	26,839.79 53,679.58	26,839.79 175,949.79 202,789.58
AVON LAND ACQUISITION (OSQ) (\$2,265,000)	11/19/15	3.00% - 5.00%	06/01/25	12/01/23 06/01/24	100,000.00 100,000.00	2,500.00 5,000.00	2,500.00 102,500.00 105,000.00
WATER (OSQ) (\$817,000)	06/20/19	5.00%	09/01/28	09/01/23 03/01/24	80,000.00 80,000.00	12,000.00 10,000.00 22,000.00	92,000.00 10,000.00 102,000.00
WATER MAINS (OSQ) (\$296,529)	06/20/19	3.00% - 5.00%	09/01/38	09/01/23 03/01/24	15,000.00 15,000.00	4,650.00 4,275.00 8,925.00	19,650.00 4,275.00 23,925.00
WATER MAINS (OSQ) (\$311,000)	06/17/21	2.00% - 5.00%	09/01/35	09/01/23 03/01/24	20,000.00 20,000.00	4,800.00 4,300.00 9,100.00	24,800.00 4,300.00 29,100.00
<b>TOTALS</b>					<b>2,023,082.91</b>	<b>352,025.82</b>	<b>2,375,108.72</b>

CITY OF BROCKTON  
SUMMARY OF DEBT SERVICE - ISSUANCE COSTS  
FISCAL YEAR 2024

<u>WATER</u>		
WATER TOTALS		<u>23,025.03</u>
POTENTIAL NEW ISSUES - ISSUANCE COSTS		
<u>WATER</u>		
ISSUANCE COSTS		25,000.00
TOTAL WATER ISSUANCE COSTS		48,025.03
INTEREST SHORT TERM NOTES		
<u>WATER</u>		
WATER PROJECTS - \$1,126,233	4.50%	50,680.49
INTEREST INTERIM LOANS		<u>10,000.00</u>
TOTAL WATER INT SHORT TERM NOTES		60,680.48



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# **CAPITAL**

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## FY2024 CAPITAL BUDGET CALENDAR

<b>December 10, 2022</b>	<b>All departments will receive a copy of the FY22 capital improvement summary for updates.</b>
<b>December 17, 2022</b>	<b>Deadline for updating capital improvement summary list and forwarding a copy to the Finance Office. FY22 capital needs should be prioritized with (1) being the highest.</b>
<b>December 21, 2022 through December 31, 2022</b>	<b>Capital Improvement Project Summary</b> <ul style="list-style-type: none"> <li>◦ Capital projects will be summarized by the Finance Office and distributed to all capital committee members.</li> <li>◦ Capital Committee meetings will be scheduled to discuss the City's capital needs.</li> <li>◦ Department head will present and discuss proposed FY22 capital projects with the Capital Committee.</li> </ul>
<b>January 4, 2023</b>	<b>Capital Committees' summary report and discussion with the CFO.</b>
<b>January 12, 2023</b>	<b>CFO's presentation of Capital Improvement Plan to the Mayor.</b>





## CAPITAL POLICY

Sec. 2-299. - Annual statements of projected capital improvements; coordination of capital planning.

- (a) Every officer of the city having charge of any office, department or undertaking, including the school committee, shall not later than August 1 of each year, submit to the chief financial officer, in such form and detail as the chief financial officer may require, a statement of its needs for capital improvements or the six (6) years next following. Such statements shall set for the several capital improvements in the order in which they should be undertaken by the city and the estimated cost of each such improvement, and shall be accompanied by any plans, studies and other information relative thereto. The chief financial officer shall review each request and prepare a summary showing the relationship and effect each project will have on the city's services, revenues, expenses, and if appropriate, developmental goals.
- (b) The chief financial officer shall have from August 1 to December 1 in which to review all requests. The chief financial officer may require meetings with any public official for the purpose of considering and discussing any matters relating to such proposed public improvements; it being the intention of this section that the chief financial officer shall coordinate the capital undertakings of all departments, officers and agencies of the city with their cooperation and assistance. The chief financial officer shall submit to the mayor and city council his recommendations not later than January 31.

(Ord. No. D328, 7-6-93)

## Capital Improvement Budget Policy

11/27/2019

The City of Brockton ordinance Sec. 2-298 states the duty of the Chief Financial Officer (CFO) to plan capital improvements. Department heads, including the school committee, shall not later than August 1 of each year, submit to the CFO, a capital improvement request form, identifying the needs for capital improvements for the next six (6) fiscal years. These requests should be submitted in the order in which they are a priority for each department. All requests should include a project name, product description, estimated cost, funding source if known, rating factors and the impact that the capital improvement will have on the operating budget (this should include additional annual fees or maintenance costs that are required in the future.) Please provide any plans, studies or other relative information to support the capital request.

The City of Brockton ordinance Sec. 2-297 defines a capital improvement as any physical public facility, any major improvement to the same, or any item of equipment having a useful life of at least five (5) years and a total cost which exceeds ten thousand dollars (\$10,000.00), to be financed in whole or in part by city funds. The term shall include a group of improvements or projects having the same single purpose and which represents an aggregate expenditure in excess of ten thousand dollars (\$10,000.00), portions of which may be undertaken at intervals over an estimated time period.

Items to be considered as capital improvements include, but are not limited to, new public buildings, additions, alterations or improvements to existing buildings, including grounds, which extend useful lives by at least five (5) years; bridges, including new and reconstruction which extends useful life by at least five (5) years; land and improvements, including land acquisition, development and major improvements such as grading, landscaping, and fencing of parks and playgrounds; sanitary sewers and storm drains; streets; water mains; fire engines; public works equipment and other major equipment items and tangible assets.

All capital requests will be reviewed by the CFO through December 1st of each year. A summary report will be prepared showing the relationship and effect each project will have on the city's services, revenues, expenses, and if appropriate, developmental goals and initiatives.

The CFO may require meetings with any public official for the purpose of considering and discussing any matters related to such proposed public improvements; it being the intention of this section that the CFO shall coordinate the capital undertakings of all departments, officers and agencies of the city with their cooperation and assistance.

The Mayor will select a capital improvement committee, consisting of 9 members, for the purpose of considering and discussing all matters related to all proposed improvements. Department heads will have the opportunity to discuss all aspects of submitted project requests during the capital request review period. The capital review period will begin the second week of December through the second week in January.

The City of the Brockton's ordinance Sec.2-300, regarding preparation and submission of capital budget, states that the CFO shall, not later than January 31 of each year, on the basis of information prepared by the Capital Improvement Committee, prepare and submit to the Mayor and the City Council a capital budget showing in detail for each department, the capital improvements which in its opinion should be undertaken for the next fiscal year and a capital improvement program for each of the six (6) years. A report will be produced

The Capital Improvement Committee will rank and review each department's proposal based on a list of rating factors:

- Critical/ essential to public health and safety
- Fundamental functions of government
- Administratively required functions/ maintain running of a business
- Improves the quality of life to the public

**Additional items that will be reviewed by the committee**

- Purchase, rental, lease to purchase
- Purpose of capital request
  - Replacement, addition
  - Discretionary
  - Non-Discretionary (required by a budget, contract or other commitment)
- Justification and useful life
  - Need , expected accomplishment, useful life
  - Explanation of proposed rating factor
  - Multi- year plans and programs, phased
- Legal implications/ mandated or non- mandated
- Effects on city finances
  - Revenue and expenditure trends, unfunded liabilities
  - Status of current capital projects
  - If the project requires additional funding in future years

**Suggested Capital Committee member representation (9):**

Finance

Mayor's office

Public Safety

Information Technology

Department of Public Works

Treasurer

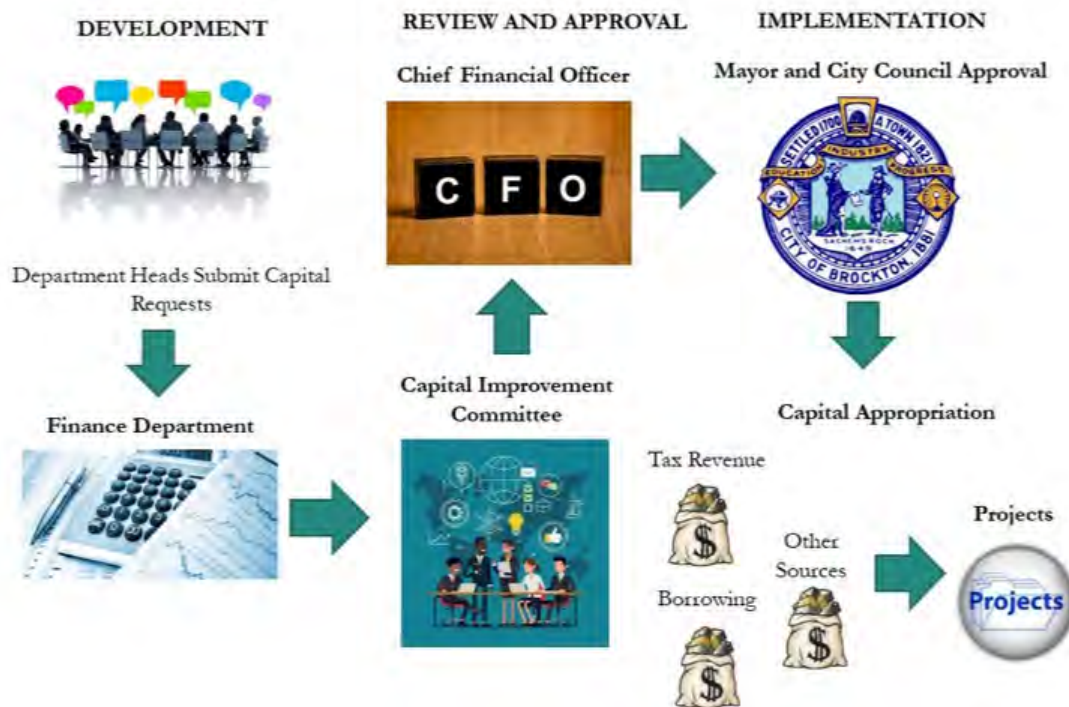
Procurement

School

Planning



## CAPITAL FLOWCHART



## Project Funding and Future Operating Impacts

Our capital plan is proposed to be funded through a variety of sources, including receipt reserve funds for fire and rescue vehicles, bonded funds taking advantage of significant retiring debt in our general fund and enterprise funds, funds from the American Rescue Plan Act (ARPA), and grant opportunities through the Bipartisan Infrastructure Law (BIL). Additionally, on the ensuing pages, the specific nonrecurring capital expenditures described will have a minimal impact on the long-term operating budget as in lieu of the need to provide revenue replacement, American Rescue Plan Act funding and CARES reimbursements will sufficient fund these future projects. This is the result of the City of Brockton's conservative budgeting strategy and reserve funds in stabilization.

## SIX-YEAR CAPITAL PLAN

DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
<b>General Government</b>									
<b>PUBLIC PROPERTY, INFORMATION TECHNOLOGY, FIRE, POLICE, EMERGENCY MANAGEMENT</b>	Public Safety Complex	\$ 98,000,000							\$ 98,000,000
	TOTAL PP, IT, FD, PD, EMA	\$ 98,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000,000
<b>COUNCIL ON AGING</b>	Senior Center Expansion	\$ 3,034,815	\$ 3,034,815						\$ 6,069,630
	TOTAL COUNCIL ON AGING	\$ 3,034,815	\$ 3,034,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,069,630
<b>INFORMATION TECHNOLOGY CENTER</b>	FD Records Software Upgrade		\$ 300,000						\$ 300,000
<b>INFORMATION TECHNOLOGY CENTER</b>	FD/PD Dispatching Software Upgrade		\$ 1,000,000						\$ 1,000,000
<b>INFORMATION TECHNOLOGY CENTER</b>	Citywide GIS Project		\$ 200,000	\$ 100,000					\$ 300,000
<b>INFORMATION TECHNOLOGY CENTER</b>	Document scanning and archiving (city wide)		\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 300,000
<b>INFORMATION TECHNOLOGY CENTER</b>	Public safety cameras		\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 600,000
<b>INFORMATION TECHNOLOGY CENTER</b>	City WIFI and Networking Upgrades		\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		\$ 600,000
	TOTAL INFORMATION TECHNOLOGY CENTER	\$ -	\$ 2,000,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 3,100,000
<b>MAYOR'S OFFICE</b>	Marvin Hagler Park		\$ 100,000						\$ 100,000
	TOTAL MAYOR'S OFFICE								\$ 100,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Fairgrounds Planning		\$ 3,775,000						\$ 3,775,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Fiber Network		\$ 11,262,500						\$ 11,262,500
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Frederick Douglass Garage- Site AC Acquisition, Demo, Design			\$ 9,000,000	\$ -				\$ 9,000,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Frederick Douglass Garage- Site AC Implementation				\$ 20,000,000				\$ 20,000,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Belmont-Wales Garage- Acquisition, Demo, Design, Remediation					\$ 9,000,000			\$ 9,000,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Belmont-Wales Garage Construction						\$ 25,000,000		\$ 25,000,000
<b>PLANNING AND ECONOMIC DEVELOPMENT</b>	Sycamore Grove		\$ 2,000,000						\$ 2,000,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
PLANNING AND ECONOMIC DEVELOPMENT	City Hall plaza- Main Street expansion- Site acquisition and planning					\$ 3,080,000			\$ 3,080,000
PLANNING AND ECONOMIC DEVELOPMENT	City Hall plaza- Build out						\$ 3,360,000		\$ 3,360,000
PLANNING AND ECONOMIC DEVELOPMENT	Downtown Transportation and Utility Plan Implementation Design Development				\$ 14,450,000				\$ 14,450,000
PLANNING AND ECONOMIC DEVELOPMENT	Two way build out						\$ 130,000,000		\$ 130,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Franklin Street Reconstruction			\$ 1,800,000					\$ 1,800,000
PLANNING AND ECONOMIC DEVELOPMENT	Lovett Brook Infrastructure Planning (Road and Utilities)			\$ 2,000,000					\$ 2,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Lovett Brook Infrastructure Construction					\$ 13,000,000			\$ 13,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Trout Brook Site Acquisition (CSX)			\$ 3,000,000					\$ 3,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Trout Brook Road and Utilities Planning			\$ 2,000,000					\$ 2,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Trout Brook Road and Utilities Construction				\$ 12,000,000				\$ 12,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Trout Brook Flood Prevention Infrastructure Improvements			\$ 3,500,000					\$ 3,500,000
PLANNING AND ECONOMIC DEVELOPMENT	Trout Brook Nature Based Flood Prevention				\$ 3,000,000				\$ 3,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Liberty Tree Park		\$ 500,000						\$ 500,000
PLANNING AND ECONOMIC DEVELOPMENT	Paddy Lane Park Conversion					\$ 1,000,000			\$ 1,000,000
PLANNING AND ECONOMIC DEVELOPMENT	Parcel ID: 091-079 Green Link				\$ 750,000				\$ 750,000
PLANNING AND ECONOMIC DEVELOPMENT	Campello Station Access Improvements		\$ 5,141,500						\$ 5,141,500
PLANNING AND ECONOMIC DEVELOPMENT	Abolitionist Park					\$ 1,713,000			\$ 1,713,000
PLANNING AND ECONOMIC DEVELOPMENT	Oak Hill Way/Main Connector and Utilities Upgrade Plan (EDA Match)								\$ -
PLANNING AND ECONOMIC DEVELOPMENT	May Center	\$ 3,998,460							\$ 3,998,460
	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	\$ 3,998,460	22,679,000	21,300,000	50,200,000	27,793,000	158,360,000	\$ -	\$ 284,330,460
PUBLIC PROPERTY	Little Red Schoolhouse exterior historic restoration		\$ 850,000						\$ 850,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
PUBLIC PROPERTY	City Hall Envelope	\$ 2,000,000	\$ 2,000,000						\$ 4,000,000
PUBLIC PROPERTY	City Hall HVAC	\$ 5,390,161	\$ 5,390,161						\$ 10,780,322
PUBLIC PROPERTY	War Memorial HVAC	\$ 2,644,233	\$ 2,644,233						\$ 5,288,467
PUBLIC PROPERTY	Emergency Operations Center		\$ 1,250,000	\$ 1,250,000					\$ 2,500,000
	TOTAL PUBLIC PROPERTY	\$ 10,034,394	\$ 12,134,394	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 23,418,789
Public Safety									
ANIMAL CONTROL	Replacement of animal control building (construction)		\$ 8,500,000						\$ 8,500,000
	TOTAL ANIMAL CONTROL	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000
DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
FIRE									
Fire Station 1	Historic restoration of Fire Station 1		\$ 15,000						\$ 15,000
Fire Station 1	Window replacement		\$ 125,000						\$ 125,000
Fire Station 1	Repair walls and ceilings				\$ 75,000				\$ 75,000
Fire Station 1	Replace Kitchen				\$ 40,000				\$ 40,000
Fire Station 1	Mansard Roof replacement		\$ 350,000	\$ -	\$ -				\$ 350,000
Fire Station 1	Replace parking lot			\$ 70,000					\$ 70,000
Fire Station 1	Repoint and seal exterior brick		\$ 200,000						\$ 200,000
Fire Station 1	Remove and replace 4 bay storage garages					\$ 250,000			\$ 250,000
Fire Station 2	Hot water heater		\$ 40,000						\$ 40,000
Fire Station 2	Replace bathrooms for station 2 & 7					\$ 120,000			\$ 120,000
Fire Station 2	Replacement of Fire Station 2						\$ 10,000,000		\$ 10,000,000
Fire Station 2	Window replacements		\$ 160,000						\$ 160,000
Fire Station 2	Repoint and seal exterior Bricks			\$ 200,000					\$ 200,000
Fire Station 2	Generator upgrade		\$ 60,000						\$ 60,000
Fire Station 2	Replace kitchen Station 2					\$ 75,000			\$ 75,000
Fire Station 2	Exterior renovations			\$ 200,000					\$ 200,000
Fire Station 2	Repair and repaint bunk and locker room		\$ 100,000						\$ 100,000
Fire Station 2	Upgrade Electrical System		\$ 75,000						\$ 75,000
Fire Station 2	Replace Ladder Company 2			\$ 1,200,000					\$ 1,200,000
Fire Station 2	Replace side parking lot		\$ 30,000						\$ 30,000
Fire Station 2	Replace Roof at Station 2		\$ 200,000						\$ 200,000
Fire Station 3	Window replacement				\$ 150,000				\$ 150,000
Fire Station 3	Replacement of Fire Station 3					\$ 10,000,000			\$ 10,000,000
Fire Station 4	Replace bathrooms for Station 4		\$ 75,000						\$ 75,000
Fire Station 4	Replace Roof at Station 4		\$ 250,000						\$ 250,000
Fire Station 4	Generator upgrade		\$ 150,000						\$ 150,000
Fire Station 4	Repaint interior				\$ 75,000				\$ 75,000
Fire Station 4	Replace kitchen station 4					\$ 75,000			\$ 75,000
Fire Station 6	Replace generator				\$ 60,000				\$ 60,000
Fire Station 6	Repainting interior rooms and apparatus floor		\$ 35,000						\$ 35,000
Fire Station 7	Repainting interior rooms		\$ 35,000	\$ 50,000					\$ 85,000
Fire Station 7	Replace generator station 7					\$ 60,000			\$ 60,000
Fire Station 7	Roof Replacement at Fire station 7						\$ 200,000		\$ 200,000
Fire Station 7	Resurface parking lot at Station 7						\$ 200,000		\$ 200,000
Fire Station 7	Replace kitchen station 7						\$ 60,000		\$ 60,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
Fire Headquarters	Remove and replace deteriorated parking lot at Fire Headquarters		\$ 40,000						\$ 40,000
Fire Headquarters	Fire Chief office transition						\$ 100,000		\$ 100,000
Fire Alarm Center	Fire Alarm Building repointing		\$ 250,000						\$ 250,000
Fire Equipment and Vehicles	New Turnout Gear for all Fire Department employees		\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000			\$ 800,000
Fire Equipment and Vehicles	Replace Signal Division Bucket truck		\$ 162,000						\$ 162,000
Fire Equipment and Vehicles	Mechanics Vehicle		\$ 85,000						\$ 85,000
Fire Equipment and Vehicles	Replace second mechanics service truck			\$ 85,000					\$ 85,000
Fire Equipment and Vehicles	Replace car 61 with a Ford Explorer				\$ 65,000				\$ 65,000
Fire Equipment and Vehicles	Fire Chief office transition						\$ 100,000		\$ 100,000
Fire Equipment and Vehicles	Aerial Ladder		\$ 1,200,000						\$ 1,200,000
Fire Equipment and Vehicles	New Engine Company at Station 1 (Squad A)		\$ 600,000						\$ 600,000
Fire Equipment and Vehicles	Radios		\$ 30,000						\$ 30,000
Fire Equipment and Vehicles	Backup Command Vehicle		\$ 80,000						\$ 80,000
Fire Equipment and Vehicles	SUV vehicle- Fire Chief- Tahoe		\$ 65,000						\$ 65,000
Fire Equipment and Vehicles	Replace Ford Explorer Car 62			\$ 65,000					\$ 65,000
Fire Equipment and Vehicles	Gear lockers for Station 3,6,7				\$ 70,000				\$ 70,000
Fire Equipment and Vehicles	Air Conditioning in the Apparatus Repair Shop		\$ 100,000						\$ 100,000
Fire Equipment and Vehicles	Fireground Dual Sow Repeater at Brockton Hospital		\$ 40,000						\$ 40,000
Fire Equipment and Vehicles	Replace vehicle training division			\$ 65,000					\$ 65,000
Fire Equipment and Vehicles	Gear lockers for Station 2,4		\$ 150,000						\$ 150,000
Fire Equipment and Vehicles	Channel 2 Simulcast Repeater and Antenna Campello Highrise		\$ 65,000						\$ 65,000
Fire Equipment and Vehicles	Replace Car 58 with Ford Explorer				\$ 65,000				\$ 65,000
Fire Equipment and Vehicles	Technical rescue/active shooter PPE		\$ 120,000						\$ 120,000
	TOTAL FIRE	\$ -	\$ 5,387,000	2,035,000	\$ 700,000	10,680,000	\$ 10,660,000	\$ -	\$ 29,462,000
PARKING AUTHORITY	Adams Garage Modernization		\$ 2,000,000						\$ 2,000,000
PARKING AUTHORITY	John Adams Garage computer system upgrade		\$ 75,000						\$ 75,000
PARKING AUTHORITY	John Adams Garage fire suppression system		\$ 35,000						\$ 35,000
PARKING AUTHORITY	John Adams Garage fire pull stations		\$ 20,000						\$ 20,000
PARKING AUTHORITY	John Adams Garage lighting upgrade		\$ 30,000						\$ 30,000
PARKING AUTHORITY	Bill Carpenter Garage License Plate Reader System upgrade		\$ 100,000						\$ 100,000
PARKING AUTHORITY	Modem and Meter Upgrades		\$ 126,000						\$ 126,000
PARKING AUTHORITY	Pick-up truck purchase		\$ 55,000						\$ 55,000





DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
PARKING AUTHORITY	Updated signage		\$ 25,000						\$ 25,000
PARKING AUTHORITY	Cameras (25) Adams Garage		\$ 50,000						\$ 50,000
PARKING AUTHORITY	Cameras (20) Adams Garage		\$ 40,000						\$ 40,000
PARKING AUTHORITY	Improvements to Montello lot		\$ 250,000						\$ 250,000
PARKING AUTHORITY	Construction of 3rd garage (Frederick Douglass Ave)				\$ 27,000,000				\$ 27,000,000
	TOTAL PARKING AUTHORITY	\$ -	\$ 2,806,000	\$ -	27,000,000	\$ -	\$ -	\$ -	\$ 29,806,000
POLICE	Police Bicycle Purchase		\$ 21,000						\$ 21,000
POLICE	City Camera System Study		\$ 50,000						\$ 50,000
POLICE	Purchase of Police vehicles		\$ 360,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		\$ 1,560,000
POLICE	P25 Compliant Interoperable Digital Radios		\$ 110,000	\$ 110,000					\$ 220,000
POLICE	Police Motorcycles		\$ 26,000			\$ 26,000			\$ 52,000
POLICE	Police Radio Infrastructure		\$ 890,840						\$ 890,840
	TOTAL POLICE	\$ -	\$ 1,457,840	\$ 410,000	\$ 300,000	\$ 326,000	\$ 300,000	\$ -	\$ 2,793,840
Department of Public Works/Enterprise Funds									
ENGINEERING	Vehicles		\$ 45,000	\$ 45,000					\$ 90,000
	TOTAL ENGINEERING	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
HIGHWAY	Tree Crane		\$ 400,000						\$ 400,000
HIGHWAY	New Salt Dome		\$ 1,000,000						\$ 1,000,000
HIGHWAY	Three Trackless Sidewalk Plows			\$ 180,000	\$ 180,000	\$ 180,000			\$ 540,000
HIGHWAY	Mechanic Truck			\$ 80,000					\$ 80,000
HIGHWAY	Vac Truck		\$ 750,000						\$ 750,000
HIGHWAY	One ton dump trucks (2)		\$ 200,000						\$ 200,000
	TOTAL HIGHWAY	\$ -	\$ 2,350,000	\$ 260,000	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ 2,970,000
SEWER	Infrared Roof Moisture			\$ 424,000					\$ 424,000
SEWER	Bypass at Coweesset PS			\$ 49,000					\$ 49,000
SEWER	Main Wet Well Gates			\$ 110,000					\$ 110,000
SEWER	Beaver Brook Pump #2			\$ 85,272					\$ 85,272
SEWER	Sewer System Rehab	\$ 2,800,000	\$ 13,200,000						\$ 16,000,000
SEWER	Raw Main Influent Pump Check Valves			\$ 88,000					\$ 88,000
SEWER	Centrifuge Bowl Assembly - 26HC Units		\$ 320,000						\$ 320,000
SEWER	AWRF Effluent Beds			\$ 8,000,000					\$ 8,000,000
SEWER	Construction Truck		\$ 80,000						\$ 80,000
SEWER	Cashman Road Sewer (design 2023) (construction 2024)	\$ 275,000		\$ 7,500,000					\$ 7,775,000
SEWER	New dump truck (10 wheeler)			\$ 215,000					\$ 215,000
SEWER	Paving and street repair		\$ 200,000						\$ 200,000
SEWER	AD Filters Controls Upgrades			\$ 100,000					\$ 100,000
SEWER	Electric Transformers Rehab, Repairs & Degassing		\$ 175,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		\$ 275,000
	PLC Upgrades		\$ 1,900,000						\$ 1,900,000
SEWER	UV Disinfection			\$ 1,600,000					\$ 1,600,000
SEWER	AWRF Biosolids Management Design	\$2,000,000							\$2,000,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
	TOTAL SEWER	\$ 1,075,000	\$ 15,875,000	\$ 18,196,272	\$ 25,000	\$ 25,000	\$ 25,000		\$ 35,221,272
WATER	Air Compressors (2)		\$ 60,000						\$ 60,000
WATER	Silver Lake Water Treatment Plant Filter Media		\$ 2,177,677						\$ 2,177,677
WATER	Silver Lake Water Treatment Plant Pumps	\$ 528,700							\$ 528,700
WATER	Street Light Post Replacement			\$ 55,000					\$ 55,000
WATER	Portable Generator			\$ 750,000					\$ 750,000
WATER	Grit Crossover Valve			\$ 22,000					\$ 22,000
WATER	Grit Removal Classifier System			\$ 195,800					\$ 195,800
WATER	Sludge Storage Tank Clean Outs			\$ 33,000					\$ 33,000
				\$					
WATER	Water Tanks Rehabilitation			8,000,000					\$ 8,000,000
			\$						
WATER	DPW Facility		20,000,000						\$ 20,000,000
				\$	\$				
WATER	Water Mains		\$ 5,000,000	5,000,000	5,000,000	\$ 5,000,000	\$ 5,000,000		\$ 25,000,000
WATER	Backhoe (2)		\$ 300,000						\$ 300,000
WATER	Construction Truck (2)		\$ 250,000						\$ 250,000
WATER	Mechanics Truck			\$ 75,000					\$ 75,000
WATER	Rebuild Flocculation Basins			\$ 525,000					\$ 525,000
WATER	Rehab/Rebuild of Sludge Drying Beds			\$ 105,000	\$ 57,000	\$ 60,000			\$ 222,000
WATER	Pipe & Wall Coatings			\$ 93,000					\$ 93,000
				\$					
	TOTAL WATER	\$ 528,700	\$ 27,787,677	\$ 14,853,800	\$ 5,057,000	\$ 5,060,000	\$ 5,000,000	\$ -	\$ 58,287,177
PARKS AND RECREATION	Mini Excavator		\$ 78,000						\$ 78,000
PARKS AND RECREATION	Triplex mower replacement		\$ 45,000						\$ 45,000
PARKS AND RECREATION	Pickup Trucks (2)		\$ 110,000						\$ 110,000
PARKS AND RECREATION	Replacement of Golf Carts		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000			\$ 600,000
PARKS AND RECREATION	Dump Tip Trailer		\$ 10,000						\$ 10,000
PARKS AND RECREATION	Sand Pro/ Bunker Rake (replacing 2001)			\$ 35,000					\$ 35,000
PARKS AND RECREATION	Additional turf sprayer				\$ 40,000				\$ 40,000
PARKS AND RECREATION	Replacement of 2001 & 2003 dump trucks		\$ 165,000						\$ 165,000
PARKS AND RECREATION	Golf tee additions & repair of existing and new drainage		\$ 90,000						\$ 90,000
PARKS AND RECREATION	Painting of D.W. Field golf course clubhouse		\$ 20,000						\$ 20,000
PARKS AND RECREATION	D.W.Field road paving & gate project		\$ 600,000	\$ 200,000	\$ 200,000				\$ 1,000,000
PARKS AND RECREATION	D.W.Field Golf Course Pump house upgrades		\$ -	\$ 100,000					\$ 100,000
PARKS AND RECREATION	D.W.Field golf course paving projects @ DW Field Golf Course and Maintenance Facility (phase 2)			\$ 250,000	\$ 50,000				\$ 300,000
PARKS AND RECREATION	Ellis Brett Dam repairs		\$ 250,000						\$ 250,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
PARKS AND RECREATION	Installation of new above gas and diesel tanks		\$ 100,000		\$ 100,000	\$ -			\$ 200,000
PARKS AND RECREATION	Mower replacement		\$ 84,000	\$ 12,000	\$ 12,000	\$ 12,000			\$ 120,000
PARKS AND RECREATION	Fairway mower		\$ 180,000		\$ 85,000				\$ 265,000
PARKS AND RECREATION	Mower replacement (2)		\$ 48,000	\$ 12,000	\$ 12,000	\$ 12,000			\$ 84,000
PARKS AND RECREATION	Two utility carts 1988 & 2000		\$ 16,000						\$ 16,000
PARKS AND RECREATION	Cosgrove Pool	\$ 1,772,881	\$ 1,772,881						\$ 3,545,761
PARKS AND RECREATION	DW Field Clubhouse								\$ -
PARKS AND RECREATION	Buckley Playground	\$ 234,752	\$ 234,752						\$ 469,504
PARKS AND RECREATION	Walkers Playground	\$ 47,119	\$ 47,119						\$ 94,238
PARKS AND RECREATION	Plymouth Street Playground	\$ 177,385	\$ 177,385						\$ 354,769
PARKS AND RECREATION	Holster Playground	\$ 21,158	\$ 21,158						\$ 42,315
PARKS AND RECREATION	Bent Playground	\$ 148,308	\$ 148,308						\$ 296,615
PARKS AND RECREATION	Hilstrom Park Farm	\$ 951,739	\$ 951,739						\$ 1,903,478
PARKS AND RECREATION	Tukis Playground	\$ 201,781	\$ 201,781						\$ 403,562
PARKS AND RECREATION	Edgar Playground	\$ 184,059	\$ 184,059						\$ 368,118
	TOTAL PARKS AND RECREATION	\$ 3,739,180	\$ 5,685,180	\$ 759,000	\$ 649,000	\$ 174,000	\$ -	\$ -	\$ 11,006,360
Human Services									
CEMETERY	Mower replacement		\$ 36,000	\$ 12,000	\$ 12,000	\$ 12,000			\$ 72,000
CEMETERY	Purchase Utility Truck		\$ 55,000						\$ 55,000
CEMETERY	Repair tomb at Melrose cemetery		\$ 75,000						\$ 75,000
CEMETERY	Replace backhoe		\$ 125,000						\$ 125,000
CEMETERY	Additional Two-Bay Garage at Melrose Cemetery		\$ 155,000						\$ 155,000
CEMETERY	Replacement plan for 2013 dump trucks			\$ 80,000		\$ 85,000			\$ 165,000
CEMETERY	Equipment purchase skid steer					\$ 65,000			\$ 65,000
CEMETERY	Heating upgrade at Melrose maintenance garage		\$ 35,000						\$ 35,000
CEMETERY	Melrose Expansion- Pearl St. phase 4		\$ 650,000						\$ 650,000
CEMETERY	Feasibility study for future expansion at Melrose- phase 5			\$ 200,000					\$ 200,000
CEMETERY	Road repair at Melrose cemetery		\$ 100,000						\$ 100,000
CEMETERY	Purchase small utility vehicle		\$ 35,000						\$ 35,000
	TOTAL CEMETERY	\$ -	\$ 1,266,000	\$ 292,000	\$ 12,000	\$ 162,000	\$ -	\$ -	\$ 1,732,000
Culture and Recreation									



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
LIBRARY	Purchase all new hardware, software, servers, switches, and hubs for all three branches		\$ 200,000						\$ 200,000
LIBRARY	Design and build a new lobby to the TPK Main Branch, White Ave entrance		\$ 100,000						\$ 100,000
LIBRARY	Design and build modern service desks		\$ 150,000						\$ 150,000
LIBRARY	Renovation of East: repair and repaint exterior of East Branch Library, build community garden		\$ 30,000						\$ 30,000
LIBRARY	Renovation of West: renovate existing building completely, or do a tear down and design and build a new library building that has a library on the ground level and either residential or commercial units on higher floors		\$ 2,000,000						\$ 2,000,000
LIBRARY	Center for continuing education: With Trustee approval, identify a location for the BrPL to build a downtown center for continuing education. This would entail selecting a property, purchasing a property, designing a facility and building the facility. This will include renovating the top floor to build a center for entrepreneurship.		\$ 2,800,000						\$ 2,800,000
LIBRARY	Furniture and carpet replacement at TPK Main Branch		\$ 150,000						\$ 150,000
LIBRARY	Use the area currently occupied by the Maker Space to build a beat box, e-media studio for patrons to create original digital content (e.g. YouTube videos, recorded music, blogs)		\$ 90,000						\$ 90,000
	TOTAL LIBRARY	\$ -	\$ 5,520,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,520,000
<b>Brockton Public Schools</b>									
SCHOOL	Maintenance Vehicle replacements, craftsmen (12 trucks)		\$ 790,000	\$ 75,000	\$ 75,000				\$ 940,000
SCHOOL	Brockton High School Feasibility Study for MSBA		\$ 2,000,000	\$ 500,000	\$ 500,000				\$ 3,000,000
SCHOOL	Police vehicles (4 SUV's)		\$ 280,000						\$ 280,000
SCHOOL	School Bucket Truck		\$ 85,000						\$ 85,000
SCHOOL	School Bus Depot & Warehouse			\$ 8,000,000	\$ 300,000	\$ 300,000	\$ 300,000		\$ 8,900,000
SCHOOL	Marciano Field Turf Replacement			\$ 750,000					\$ 750,000
SCHOOL	IT Upgrades for Interactive Classroom panels			\$ 700,000	\$ 700,000	\$ 700,000	\$ 250,000	\$ 250,000	\$ 2,600,000
SCHOOL	Building intercom systems			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
SCHOOL	2 Vans/Trucks for IT departments, preferably 4-wheel drive			\$ 90,000					\$ 90,000



DEPARTMENT	PROJECT DESCRIPTIONS	FY23	FY24	FY25	FY26	FY27	FY28	FY29	TOTAL
SCHOOL	Large Dump Truck with sander for all school lots, Facilities				\$ 145,000				\$ 145,000
SCHOOL	Electronic Billboard on Belmont Street			\$ 500,000					\$ 500,000
SCHOOL	School buses (replacement buses for back up)			\$ 220,000	\$ 220,000	\$ 220,000			\$ 660,000
SCHOOL	Heating and HVAC			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
SCHOOL	North Middle School repairs			\$ 50,000	\$ 50,000	\$ 50,000			\$ 150,000
SCHOOL	School building roofs and exterior façade repairs				\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
SCHOOL	School buildings elevator repairs			\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
SCHOOL	Building generators			\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000
SCHOOL	buildings sprinkler			\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
SCHOOL	brick repointing			\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 900,000
SCHOOL	Modular Classrooms			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
SCHOOL	Asbestos removal			\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
	TOTAL SCHOOLS	\$ -	\$ 3,155,000	12,935,000	\$ 4,390,000	\$ 3,670,000	\$ 2,950,000	\$ 2,650,000	\$ 29,750,000
	GRAND TOTAL	\$ 120,410,549	119,682,906	72,686,072	88,763,000	48,320,000	177,545,000	\$ 2,650,000	\$ 630,157,527



# CAPITAL IMPROVEMENT REQUEST FORM

As part of the capital planning process, departments are required to provide a request form outlining the impact on the current operating budget. Currently, there are over 100 capital projects with funding implications for FY24 in our six-year capital plan. However, these projects will have minimal impact on the current operating budget as a result of American Rescue Plan Act (ARPA) funding provided to the City of Brockton. We anticipate a wide range of selected capital projects will be funded both from a short-term budgeting perspective and over the next few fiscal years. The form below is an example of the planning conducted by the City to mitigate any future impacts to our overall operating budget. In FY24 we anticipate on providing a fully developed capital plan that will be presented to the City Council.

## Capital Improvement Request Form (Ordinance 2-297-300)

PROJECT NAME: SYCAMORE GROVE

DEPARTMENT/ DEPARTMENT HEAD: PLANNING/ROB MAY

PRIORITY 3


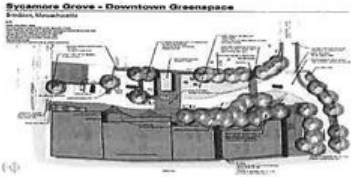
FY21 PROJECT DESCRIPTION	RATING FACTORS (CHECK ALL THAT APPLY)	
Converting former BAT bus terminal into public entertainment/fest grounds. Supports our Downtown Action Strategy and the restaurants along Main Street.	Critical/ Health/ Safety	<input type="checkbox"/>
	Legally Mandated	<input type="checkbox"/>
	Function of Government	<input checked="" type="checkbox"/>

### IMPACT ON OPERATING BUDGET (INCLUDES ADDITIONAL ANNUAL FEES)

Revenue from licensing agreements may provide some revenue to City.

6-YEAR APPROPRIATION PLAN						
FUNDING SOURCE	FY21	FY22	FY23	FY24	FY25	FY26
SRF Loans						
Property Taxes						
Department Revenue						
Bond Proceeds						
Chapter 90						
Available Funds						
Grants						
GRAND TOTAL			\$1,600,000			\$1,600,000 TOTAL

### FY21-FY26 FUNDING

PROJECT VISUAL	STATUS OF PRIOR YEAR PROJECTS (FY20)
 	Conceptual plan complete. Construction plans are at 80%



## ARPA PROJECTS

### CITY HALL ENVELOPE/HVAC PROJECT

The HVAC system and envelope upgrades for Brockton City Hall will address air quality issues that impact City employees and residents of the community. Built in the late 1800's, there is a clear lack of air flow and tenable air quality in a historic building that lacks the current amenities to accommodate fresh air. With over 800 active employees, and among a population of over 106,000 residents, there is a critical need to provide modern HVAC and air quality system that will ensure the risk to COVID-19 and other respiratory ailments are minimized.

Renovations funded by ARPA monies will provide City Hall with an all new direct outdoor air system to combine with existing chilled and hot water loops. A Direct Outdoor Air Supply (DOAS) will be installed to introduce fresh air, in addition to sealing the exterior envelope.





# WAR MEMORIAL HVAC PROJECT

The HVAC system upgrades for the War Memorial Building will address air quality issues that impact Veterans' of the Armed Services that occupy the facility. Built in the 1930's, there is a clear lack of airflow and tenable air quality for patrons and relies on operable windows for ventilation. With the facility being occupied by our Veteran's, it is critical we provide air quality and HVAC improvements to ensure that we do not further the medical predispositions they may face as a result of their service to our country.

Renovation has begun to provide a new Direct Outdoor Air Supply (DOAS). The system is being mounted on the roof of the exterior of the building to temper the DOAS with Variable Refrigerant Flow (VRF) technology. This work will ensure that existing envelope is sealed and that fresh air is available throughout the building.





# MARY CRUISE KENNEDY SENIOR CENTER EXPANSION PROJECT

The expansion of the Mary Cruise Kennedy Senior Center will allow for additional space to address social distancing needs and the social determinants of health that impact senior's quality of life. A new fresh air system will also reduce the spread of COVID-19 and other respiratory ailments within the facility.



## CITY OF BROCKTON ARPA GRANT PROGRAM

The City of Brockton instituted an ARPA grant program, which provided funding in the amount of \$50,000 to eligible non-profits and faith-based organizations in the City. These grants provided funding to assist organizations that suffered economic impacts due to lost operating costs during the pandemic. In total, 41 organizations benefited with \$2,000,000 disbursed to those nonprofits whose work lifted up the community during the pandemic.

## SYCAMORE GROVE

Locally-owned restaurants have been adversely impacted by COVID-19 through a series of shutdowns, social distancing, and other health department regulations that caused diners to stay at home. This project directly supports four adjacent restaurants by enhancing open space and providing outdoor entertainment opportunities. Additionally, the new public park will create more open space that had been lacking for downtown residents.

# LIBERTY TREE PARK

The Liberty Tree marked an important stop on the Underground Railroad for those seeking to escape slavery. Located on the site is an old sycamore tree, known as the Liberty Tree, where Frederick Douglass delivered many speeches to the public. The site was also the location of an old barn that served as a station on the Underground Railroad, ferrying people escaping slavery in the south to freedom in Canada. The majestic Sycamore, dating back to the mid-1700s, is an important symbol of Brockton's history and of freedom in the years prior to the issuance of the Emancipation Proclamation and the enactment of the Thirteenth Amendment.

The site is to be converted into a new public greenspace that protects the Liberty Tree. Planning has begun for the installment of the Frederick Douglass statue. The statue and interpretations stations for other abolitionist leaders who spoke under the tree will be housed together in this green space.







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# APPENDIX

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# FUND BALANCE

## FUND BALANCE REPORTING

Fund Balance refers to the difference between assets and liabilities. The Government Accounting Standards Board (GASB) established the five different classifications summarized below. The City is required to report these classifications in its annual Financial Statement.

<b>NON-SPENDABLE</b>	Cannot be spent (legally restricted or in un-spendable form).
<b>RESTRICTED</b>	External constraints (law, creditor, grantor, bond covenant).
<b>COMMITTED</b>	Can only be used for a specific purpose pursuant to constraints imposed by City Council.
<b>ASSIGNED</b>	Can be used for a specific purpose, but is not restricted or committed.
<b>UNASSIGNED</b>	Available to spend, unrestricted.

The ensuing schedule provides (1) beginning fund balances for FY18, FY19, FY20, and FY21; (2) changes in fund balance (increases or decreases) for FY18, FY19, FY20, FY21; (3) ending fund balances for FY18, FY19, FY20, FY21. The balance sheets presented provide information based on the appropriated governmental fund. However, please note that the City of Brockton does not yet have completed audited financial statements for FY21 and FY22, through the adopted budget. Audited financial statements for FY22 will be completed the Fall of 2023. The City of Brockton will not have the balance sheet for FY24 until the conclusion of the fiscal year and does not conduct any analyses as it relates to the balance sheet in future fiscal years.



**CITY OF BROCKTON, MASSACHUSETTS  
BALANCE SHEET — GOVERNMENTAL FUNDS  
JUNE 30, 2021**

	General	Public Safety Complex	COVID Fund	ARPA Fund	Other Governmental	Total
<b>ASSETS</b>						
Cash and Investments	\$ 92,694,015	\$ 10,578,950	\$ -	\$ 17,295,387	\$ 39,271,338	\$ 159,839,700
Receivables, Net:						
Property Taxes (Net of \$1,098,437 Allowance)	10,862,503	-	-	-	-	10,862,503
Motor Vehicle Excise (Net of \$1,104,281 Allowance)	2,330,758	-	-	-	-	2,330,758
Tax Liens	4,567,032	-	-	-	-	4,567,032
Intergovernmental	7,875,303	-	7,208,932	-	6,084,626	20,968,861
Departmental and Other	735,780	-	-	-	748,045	1,483,825
Total Receivables	26,171,376	-	7,208,932	-	6,832,671	40,210,979
Due from Other Funds	9,109,430	-	-	-	-	9,109,430
Tax Possessions	1,644,429	-	-	-	-	1,644,429
Deposits with Health Claims Agent	7,574,800	-	-	-	-	7,574,800
Total Assets	\$ 137,194,050	\$ 10,578,950	\$ 7,208,932	\$ 17,295,387	\$ 46,104,009	\$ 218,379,338
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Warrants and Accounts Payable	\$ 12,220,618	\$ 208,752	\$ 605,308	\$ -	\$ 3,269,087	\$ 16,303,765
Accrued Liabilities:						
Tax Abatement Refunds	4,600	-	-	-	-	4,600
Payroll and Related Withholdings	17,459,538	-	-	-	1,856,650	19,316,188
Health Claims Payable	3,501,007	-	-	-	-	3,501,007
Other Liabilities	-	-	-	-	452,514	452,514
Due to Other Funds	-	-	9,109,430	-	-	9,109,430
Unearned Revenue	-	-	-	17,295,387	-	17,295,387
Bond Anticipation Notes Payable	-	12,100,000	-	-	3,267,600	15,367,600
Total Liabilities	33,185,763	12,308,752	9,714,738	17,295,387	8,845,851	81,350,501
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue	18,229,413	-	4,822,248	-	-	23,051,661
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	9,814,418	9,814,418
Restricted	24,556,577	-	-	-	27,468,940	52,025,517
Committed	14,165,851	-	-	-	3,694,254	17,860,105
Assigned	12,310,859	-	-	-	-	12,310,859
Unassigned	34,745,587	(1,729,802)	(7,330,054)	-	(3,719,454)	21,966,277
Total Fund Balances	85,778,874	(1,729,802)	(7,330,054)	-	37,258,158	113,077,176
Total Liabilities, Deferred Inflows of Sources, and Fund Balances	\$ 137,194,050	\$ 10,578,950	\$ 7,208,932	\$ 17,295,387	\$ 46,104,009	\$ 218,379,338

See accompanying Notes to Basic Financial Statements.

(23)



**CITY OF BROCKTON, MASSACHUSETTS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE — GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2021**

	General	Public Safety Complex	COVID Fund	ARPA Fund	Other Governmental	Total
<b>Revenues:</b>						
Real and Personal Property Taxes, Net	\$ 154,355,112	\$ -	\$ -	\$ -	\$ -	\$ 154,355,112
Motor Vehicle and Other Excise	10,979,164	-	-	-	-	10,979,164
Penalties and Interest on Taxes	2,551,202	-	-	-	-	2,551,202
Payments in Lieu of Taxes	73,870	-	-	-	-	73,870
User Charges and Other Revenue	1,307,969	-	-	-	4,616,710	5,924,679
Fees	1,997,265	-	-	-	3,305,433	5,302,698
Licenses and Permits	4,602,887	-	-	-	-	4,602,887
Intergovernmental	217,546,718	-	13,629,110	-	52,025,049	283,200,877
Intergovernmental (MTRS On Behalf of Contribution)	56,811,472	-	-	-	-	56,811,472
Fines	455,047	-	-	-	250,449	705,496
Investment Income	549,407	-	-	-	2,073,280	2,622,687
Contributions	-	-	-	-	1,345,522	1,345,522
<b>Total Revenues</b>	<b>451,230,113</b>	<b>-</b>	<b>13,629,110</b>	<b>-</b>	<b>63,616,443</b>	<b>528,475,666</b>
<b>Expenditures:</b>						
Current:						
General Government	14,924,972	-	1,396,870	-	1,207,004	17,528,846
Public Safety	52,747,757	-	6,200,822	-	7,027,271	65,975,850
Education	184,568,198	-	9,688,628	-	42,560,781	236,817,607
Public Works	5,957,027	-	17,049	-	343,989	6,318,065
Economic Development	423,780	-	-	-	3,525,124	3,948,904
Human Services	2,454,547	-	69	-	1,106,181	3,560,797
Culture and Recreation	2,395,834	-	46,249	-	156,916	2,600,099
State and County Assessments	23,720,285	-	-	-	-	23,720,285
Pension and Fringe Benefits	80,723,923	-	-	-	-	80,723,923
Pension (MTRS On Behalf of Payment)	56,811,472	-	-	-	-	56,811,472
Court Judgments	286,997	-	-	-	-	286,997
Capital Outlay	631,681	1,729,802	-	-	7,139,712	9,501,195
Debt Service	12,428,580	-	-	-	192,470	12,621,050
<b>Total Expenditures</b>	<b>438,075,013</b>	<b>1,729,802</b>	<b>17,349,887</b>	<b>-</b>	<b>63,263,448</b>	<b>520,418,250</b>
<b>Excess of Revenues Over Expenditures (CHANGES IN FUND BALANCE)</b>	<b>13,155,100</b>	<b>(1,729,802)</b>	<b>(3,720,877)</b>	<b>-</b>	<b>352,995</b>	<b>8,057,416</b>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers In	3,857,877	-	-	-	2,425,837	6,083,514
Operating Transfers Out	(4,019,616)	-	-	-	(2,747,985)	(6,767,601)
Proceeds from Issuance of Bonds and Notes Payable	-	-	-	-	2,997,789	2,997,789
Proceeds from Refunding Bonds (Current)	3,225,000	-	-	-	-	3,225,000
Premiums from Issuance of Bonds and Notes Payable	-	-	-	-	631,226	631,226
Premiums from Issuance of Refunding Bonds (Current)	593,944	-	-	-	-	593,944
Debt Service - Principal - Current Refunding	(3,710,000)	-	-	-	-	(3,710,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(252,785)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,306,667</b>	<b>3,053,872</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses Fund</b>	<b>12,902,305</b>	<b>(1,729,802)</b>	<b>(3,720,877)</b>	<b>-</b>	<b>3,659,662</b>	<b>11,111,288</b>
<b>Balance - Beginning of Year (BEGINNING FUND BALANCE)</b>	<b>72,876,569</b>	<b>-</b>	<b>(3,609,177)</b>	<b>-</b>	<b>33,598,496</b>	<b>102,865,888</b>
<b>Fund Balance - End of Year (ENDING FUND BALANCE)</b>	<b>\$ 85,778,874</b>	<b>\$ (1,729,802)</b>	<b>\$ (7,330,054)</b>	<b>\$ -</b>	<b>\$ 37,258,158</b>	<b>\$ 113,977,176</b>

See accompanying Notes to Basic Financial Statements.

(25)





**CITY OF BROCKTON, MASSACHUSETTS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2020 (1)**

	General	Other Governmental	Total Governmental Funds
<b>ASSETS</b>			
Cash and Investments	\$ 92,679,431	\$ 38,509,667	\$ 131,189,098
Receivables, Net:			
Property Taxes (Net of \$987,133 Allowance)	11,185,033	-	11,185,033
Motor Vehicle Excise (Net of \$1,104,281 Allowance)	2,410,211	-	2,410,211
Tax Liens	4,429,988	-	4,429,988
Intergovernmental	478,341	6,950,264	7,428,605
Departmental and Other	176,223	805,573	981,796
Total Receivable	<u>18,679,796</u>	<u>7,755,837</u>	<u>26,435,633</u>
Due from Other Funds	2,975,590	-	2,975,590
Tax Possessions	1,645,602	-	1,645,602
Deposits with Health Claims Agent	6,776,400	-	6,776,400
<b>TOTAL ASSETS</b>	<u>\$ 122,756,819</u>	<u>\$ 46,265,504</u>	<u>\$ 169,022,323</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Warrants and Accounts Payable	\$ 9,933,199	3,209,818	\$ 13,143,017
Accrued Liabilities			-
Payroll and Related Withholdings	15,458,302	1,530,479	16,988,781
Court Judgements	1,750,000	-	1,750,000
Health Claims Payable	3,572,259	-	3,572,259
Due to Other Funds	-	2,975,590	2,975,590
Bond Anticipation Notes Payable	-	4,715,900	4,715,900
<b>TOTAL LIABILITIES</b>	<u>\$ 30,713,760</u>	<u>\$ 12,431,787</u>	<u>\$ 43,145,547</u>
<b>DEFERRED INFLOWS OF REVENUES</b>	18,591,503	2,975,791	21,567,294
<b>FUND BALANCES:</b>			
Nonspendable	-	8,133,202	8,133,202
Restricted	25,988,195	26,817,905	52,806,100
Committed	14,372,698	2,544,387	16,917,085
Assigned	6,112,580	-	6,112,580
Unassigned	26,978,083	(6,637,568)	20,340,515
<b>TOTAL FUND BALANCES</b>	<u>73,451,556</u>	<u>30,857,926</u>	<u>104,309,482</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 122,756,819</u>	<u>\$ 46,265,504</u>	<u>\$ 169,022,323</u>

(1) Extracted from draft audited financial statements of the City, preliminary and subject to revision and change.



**CITY OF BROCKTON, MASSACHUSETTS**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2020 (1)**

	General Fund	Other Governmental	Total Governmental Funds
<b>Revenues:</b>			
Real and Personal Property Taxes, Net	\$ 146,314,123	\$ -	\$ 146,314,123
Motor Vehicle and Other Excise	10,705,764	-	10,705,764
Penalties and Interest on Taxes	1,754,083	-	1,754,083
Payments in Lieu of Taxes	74,200	-	74,200
User Charges and Other Revenue	1,140,321	1,513,467	2,653,788
Fees	1,968,953	6,653,422	8,622,375
Licenses and Permits	3,457,803	-	3,457,803
Intergovernmental	215,853,142	45,925,184	261,778,326
Intergovernmental (MTRS On Behalf of Contribution)	49,772,697	-	49,772,697
Fines	442,146	256,425	698,571
Investment Income	1,208,195	750,901	1,959,096
Contributions	-	693,902	693,902
Total Revenues	<u>432,691,427</u>	<u>55,793,301</u>	<u>488,484,728</u>
<b>Expenditures:</b>			
Current:			
General Government	14,604,309	945,818	15,550,127
Public Safety	52,787,198	4,750,599	57,537,797
Education	182,794,064	37,563,872	220,357,936
Public Works	6,148,514	425,465	6,573,979
Economic Development	400,936	1,577,984	1,978,920
Human Services	2,435,148	556,431	2,991,579
Culture and Recreation	2,660,176	618,114	3,278,290
State and County Assessments	20,804,863	-	20,804,863
Pension Pension and Fringe Benefits	77,511,360	-	77,511,360
Pension (MTRS On Behalf of Payment)	49,772,697	-	49,772,697
Court Judgments	1,857,761	-	1,857,761
Capital Outlay	1,400,888	10,813,870	12,214,758
Debt Service	<u>12,908,329</u>	<u>155,417</u>	<u>13,063,746</u>
Total Expenditures	<u>426,086,243</u>	<u>57,407,570</u>	<u>483,493,813</u>
Excess (deficiency) of Revenues Over Expenditures (CHANGES IN FUND BALANCE)	6,605,184	(1,614,269)	4,990,915
<b>Other Financing Sources (Uses):</b>			
Transfers in	3,962,130	150,000	4,112,130
Transfers Out	(4,612,570)	(1,507,558)	(6,120,128)
Premiums from Issuance of Bonds and Notes Payable	-	10,666	10,666
Total Other Financing Sources (Uses)	<u>(650,440)</u>	<u>(1,346,892)</u>	<u>(1,997,332)</u>
Changes in Fund Balance	5,954,744	(2,961,161)	2,993,583
<b>Fund Equity, at Beginning of Year, as restated (BEGINNING FUND BALANCE)</b>	<u>67,496,812</u>	<u>33,819,087</u>	<u>101,315,899</u>
<b>Fund Equity, at End of Year (ENDING FUND BALANCE)</b>	<u>\$ 73,451,556</u>	<u>\$ 30,857,926</u>	<u>\$ 104,309,482</u>

(1) Extracted from draft audited financial statements of the City, preliminary and subject to revision and change.

**CITY OF BROCKTON, MASSACHUSETTS**  
**BALANCE SHEET — GOVERNMENTAL FUNDS**  
**JUNE 30, 2019**

	General	Other Governmental	Total
<b>ASSETS</b>			
Cash and Investments	\$ 76,364,890	\$ 32,211,812	\$ 108,576,702
Receivables, Net:			
Property Taxes (Net of \$900,690 Allowance)	8,237,589	-	8,237,589
Motor Vehicle Excise (Net of \$1,314,899 Allowance)	1,966,655	-	1,966,655
Tax Liens	5,204,478	-	5,204,478
Intergovernmental	15,903,565	10,255,969	26,159,534
Departmental and Other	113,325	724,144	837,469
Total Receivables	31,425,612	10,980,113	42,405,725
Tax Possessions	1,628,660	-	1,628,660
Deposits with Health Claims Agent	7,067,400	-	7,067,400
Total Assets	\$ 116,486,562	\$ 43,191,925	\$ 159,678,487
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Warrants and Accounts Payable	\$ 11,243,622	\$ 5,407,130	\$ 16,650,752
Accrued Liabilities:			
Tax Abatement Refunds	104,650	-	104,650
Payroll and Related Withholdings	14,550,714	1,426,808	15,977,522
Court Judgements	3,000,000	-	3,000,000
Health Claims Payable	2,701,000	-	2,701,000
Bond Anticipation Notes Payable	-	2,538,900	2,538,900
Total Liabilities	31,599,986	9,372,838	40,972,824
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	17,389,764	-	17,389,764
<b>FUND BALANCES</b>			
Nonspendable	-	7,824,816	7,824,816
Restricted	23,995,486	25,987,818	49,983,304
Committed	14,000,472	2,378,624	16,379,096
Assigned	5,620,082	-	5,620,082
Unassigned	23,880,772	(2,372,171)	21,508,601
Total Fund Balances	67,496,812	33,819,087	101,315,899
Total Liabilities Fund Balances	\$ 116,486,562	\$ 43,191,925	\$ 159,678,487

SOURCE: Extracted from audited financial statements of the City.

**CITY OF BROCKTON, MASSACHUSETTS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE — GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2019**

	General	Other Governmental	Total
<b>Revenues:</b>			
Real and Personal Property Taxes, Net	\$ 141,981,417	\$ -	\$ 141,981,417
Motor Vehicle and Other Excise	11,111,765	-	11,111,765
Penalties and Interest on Taxes	2,075,501	-	2,075,501
Payments in Lieu of Taxes	116,525	-	116,525
User Charges and Other Revenue	1,468,971	1,750,902	3,219,873
Fees	1,468,881	7,412,829	8,881,710
Licenses and Permits	3,777,604	-	3,777,604
Intergovernmental	205,966,609	52,024,470	257,991,079
Intergovernmental (MTRS On Behalf of Contribution)	39,598,398	-	39,598,398
Fines	278,071	568,664	846,735
Investment Income	1,445,243	785,848	2,231,091
Contributions	-	699,017	699,017
<b>Total Revenues</b>	<b>409,288,985</b>	<b>63,241,730</b>	<b>472,530,715</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General Government	14,526,029	850,136	15,376,165
Public Safety	52,497,214	3,294,007	55,791,221
Education	182,971,584	40,095,103	223,066,687
Public Works	7,336,076	574,182	7,910,258
Economic Development	6,607,672	1,710,987	8,318,659
Human Services	2,489,667	454,998	2,944,665
Culture and Recreation	2,834,297	558,764	3,393,061
State and County Assessments	18,426,736	-	18,426,736
Pension and Fringe Benefits	80,006,402	-	80,006,402
Pension (MTRS On Behalf of Payment)	39,598,398	-	39,598,398
Court Judgments	3,243,968	-	3,243,968
Capital Outlay	889,337	15,837,046	16,726,383
Debt Service	12,184,474	179,575	12,364,049
<b>Total Expenditures</b>	<b>423,611,854</b>	<b>63,554,798</b>	<b>487,166,652</b>
<b>Excess of Revenues Over Expenditures (CHANGES IN FUND BALANCE)</b>	<b>(14,322,869)</b>	<b>(313,068)</b>	<b>(14,635,937)</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	2,721,808	111,232	2,833,040
Operating Transfers Out	(4,585,994)	(1,690,830)	(6,276,824)
Proceeds from Issuance of Bonds and Notes Payable	-	8,526,471	8,526,471
Premiums from Issuance of Bonds and Notes Payable	-	376,729	376,729
<b>Total Other Financing Sources (Uses)</b>	<b>(1,864,186)</b>	<b>7,323,602</b>	<b>5,459,416</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(16,187,055)</b>	<b>7,010,534</b>	<b>(9,176,521)</b>
<b>Fund Balance - Beginning Fund Balance</b>	<b>83,683,867</b>	<b>26,808,553</b>	<b>110,492,420</b>
<b>Fund Balance - Ending Fund Balance</b>	<b>\$ 67,496,812</b>	<b>\$ 33,819,087</b>	<b>\$ 101,315,899</b>

See accompanying Notes to Basic Financial Statements.

(25)



**CITY OF BROCKTON, MASSACHUSETTS  
BALANCE SHEET — GOVERNMENTAL FUNDS  
JUNE 30, 2018**

	General	Other Governmental	Total
<b>ASSETS</b>			
Cash and Investments	\$ 91,789,244	\$ 28,464,869	\$ 120,254,113
Receivables, Net:			
Property Taxes (Net of \$786,990 Allowance)	8,219,424	-	8,219,424
Motor Vehicle Excise (Net of \$1,269,056 Allowance)	1,829,653	-	1,829,653
Tax Liens	3,460,834	-	3,460,834
Intergovernmental	1,408,277	7,648,208	9,056,485
Departmental and Other	56,025	1,215,534	1,271,559
Total Receivables	14,974,213	8,863,742	23,837,955
Note Receivable	6,160,505	-	6,160,505
Long-Term Intergovernmental Receivable	966,955	-	966,955
Tax Possessions	2,013,613	-	2,013,613
Deposits with Health Claims Agent	7,118,200	-	7,118,200
Total Assets	\$ 123,022,730	\$ 37,328,611	\$ 160,351,341
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Warrants and Accounts Payable	\$ 5,639,087	\$ 2,759,352	\$ 8,398,439
Accrued Liabilities:			
Tax Abatement Refunds	155,609	-	155,609
Payroll and Related Withholdings	14,043,643	1,572,806	15,616,449
Health Claims Payable	2,775,000	-	2,775,000
Bond Anticipation Notes Payable	-	6,187,900	6,187,900
Total Liabilities	22,613,339	10,520,058	33,133,397
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue	16,725,524	-	16,725,524
<b>FUND BALANCES</b>			
Nonspendable	6,160,505	7,354,275	13,514,780
Restricted	26,728,865	23,049,670	49,778,535
Committed	16,614,138	2,243,399	18,857,537
Assigned	8,507,022	-	8,507,022
Unassigned	25,673,337	(5,838,791)	19,834,546
Total Fund Balances	83,683,867	26,808,553	110,492,420
Total Liabilities Fund Balances	\$ 123,022,730	\$ 37,328,611	\$ 160,351,341

SOURCE: Extracted from audited financial statements of the City.

**CITY OF BROCKTON, MASSACHUSETTS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE — GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2018**

	General	Other Governmental	Total
<b>Revenues:</b>			
Real and Personal Property Taxes, Net	\$ 136,189,836	\$ -	\$ 136,189,836
Motor Vehicle and Other Excise	11,521,431	-	11,521,431
Penalties and Interest on Taxes	1,943,675	-	1,943,675
Payments in Lieu of Taxes	162,764	-	162,764
User Charges and Other Revenue	1,525,804	1,842,435	3,368,239
Fees	2,003,354	7,133,375	9,136,729
Licenses and Permits	3,513,222	-	3,513,222
Intergovernmental	198,440,180	43,116,467	241,556,647
Intergovernmental (MTRS On Behalf of Contribution)	42,473,146	-	42,473,146
Fines	226,495	562,013	788,508
Investment Income	551,356	659,520	1,210,876
Contributions	-	664,765	664,765
<b>Total Revenues</b>	<b>398,551,263</b>	<b>53,978,575</b>	<b>452,529,838</b>
<b>Expenditures:</b>			
Current:			
General Government	15,047,020	3,801,329	18,848,349
Public Safety	51,063,242	2,034,130	53,097,372
Education	175,050,927	38,205,085	213,256,012
Public Works	8,107,485	471,816	8,579,301
Human Services	2,478,062	456,997	2,935,059
Culture and Recreation	2,298,800	142,829	2,441,629
State and County Assessments	15,374,078	-	15,374,078
Pension and Fringe Benefits	71,640,827	-	71,640,827
Pension (MTRS On Behalf of Payment)	42,473,146	-	42,473,146
Court Judgments	164,687	-	164,687
Capital Outlay	793,883	7,432,184	8,226,067
Debt Service	11,208,901	177,185	11,386,086
<b>Total Expenditures</b>	<b>395,701,058</b>	<b>52,721,555</b>	<b>448,422,613</b>
<b>Excess of Revenues Over Expenditures (CHANGES IN FUND BALANCE)</b>	<b>2,850,205</b>	<b>1,257,020</b>	<b>4,107,225</b>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	3,731,701	407,679	4,139,380
Operating Transfers Out	(3,266,841)	(2,279,019)	(5,545,860)
Proceeds from Issuance of Bonds and Notes Payable	-	6,485,000	6,485,000
Premiums from Issuance of Bonds and Notes Payable	-	95,884	95,884
<b>Total Other Financing Sources (Uses)</b>	<b>464,860</b>	<b>4,709,544</b>	<b>5,174,404</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>3,315,065</b>	<b>5,966,564</b>	<b>9,281,629</b>
<b>Fund Balance - Beginning Fund Balance</b>	<b>80,368,802</b>	<b>20,841,989</b>	<b>101,210,791</b>
<b>Fund Balance - Ending Fund Balance</b>	<b>\$ 83,683,867</b>	<b>\$ 26,808,553</b>	<b>\$ 110,492,420</b>

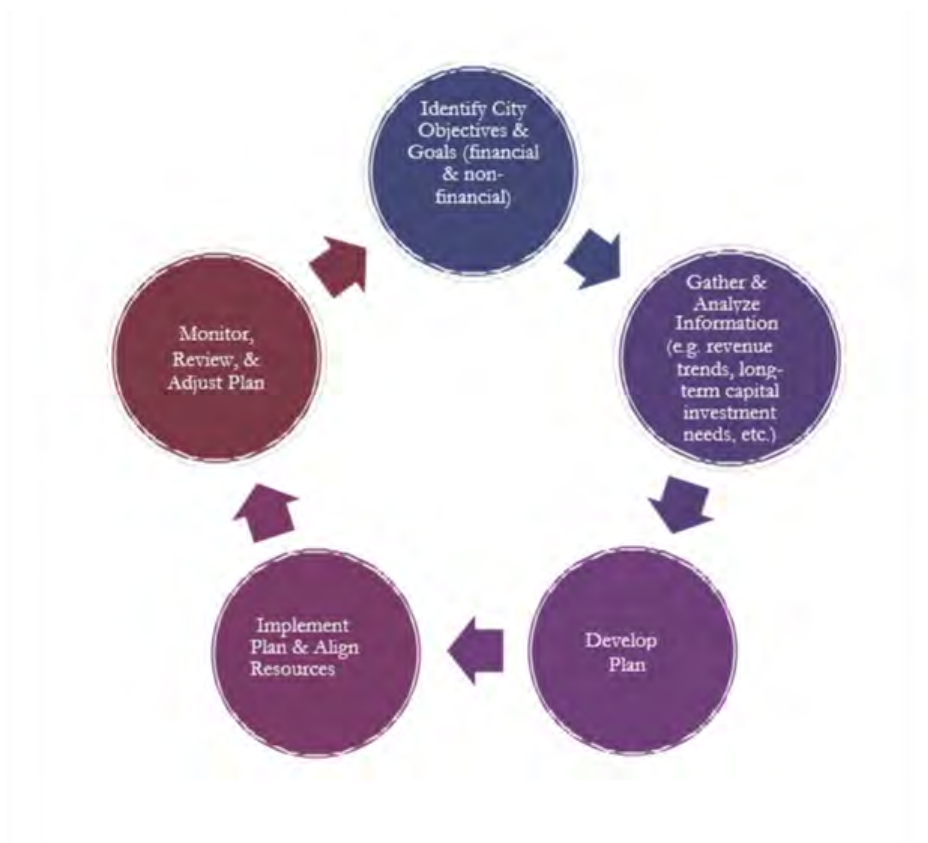
SOURCE: Extracted from audited financial statements of the City.



## LONG-TERM FINANCIAL PLANS

The City's long-term financial plan is prepared annually and is monitored throughout the year. The plan is intended to serve as a tool to ensure the continued financial viability of the City. The plans time frame considers the following:

<b>ECONOMIC ENVIRONMENT</b>	New growth, construction and development activity, and employment.
<b>DEBT &amp; RESERVE POLICIES</b>	Impact of future debt issuances on policies and ratios.
<b>AFFORDABILITY ANALYSIS</b>	Debt ratios, debt coverage analysis, impact on levy capacity, Free Cash analysis, and rapidity of debt retirement.
<b>FINANCIAL PROJECTIONS</b>	Analysis of revenue and expense trends including, State Aid analysis and insurance costs.
<b>STAKEHOLDERS</b>	Impact of decisions on taxpayers and other stakeholders.



## APPROPRIATION SUMMARY

GENERAL GOVERNMENT	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Assessor</b>				
Personal Services - Other Than Overtime	645,489	725,017	659,655	-9%
Ordinary Maintenance - Services	59,147	132,350	132,950	0%
Ordinary Maintenance - Goods	3,180	8,100	9,100	12%
<b>TOTAL</b>	<b>707,816</b>	<b>865,467</b>	<b>801,705</b>	<b>-7%</b>
<b>Auditor</b>				
Personal Services - Overtime	914	5,000	5,000	0%
Personal Services - Other Than Overtime	536,940	906,895	817,323	-10%
Ordinary Maintenance - Services	107,554	282,943	233,200	-18%
Ordinary Maintenance - Goods	8,774	16,750	19,750	18%
Out of State Travel	-	1,500	-	-100%
<b>TOTAL</b>	<b>654,182</b>	<b>1,213,088</b>	<b>1,075,273</b>	<b>-11%</b>
<b>Auditor Mail</b>				
Ordinary Maintenance - Services	211,865	173,500	305,400	76%
Ordinary Maintenance - Goods	-	500	-	-100%
<b>TOTAL</b>	<b>211,865</b>	<b>174,000</b>	<b>305,400</b>	<b>76%</b>
<b>Auditor Telephone</b>				
Ordinary Maintenance - Services	82,004	88,000	89,000	1%
<b>TOTAL</b>	<b>82,004</b>	<b>88,000</b>	<b>89,000</b>	<b>1%</b>
<b>City Clerk</b>				
Personal Services - Overtime	5,266	6,000	6,000	0%
Personal Services - Other Than Overtime	257,837	468,991	568,741	21%
Ordinary Maintenance - Services	9,247	71,000	68,000	-4%
Ordinary Maintenance - Goods	2,884	34,275	21,775	-36%
<b>TOTAL</b>	<b>275,234</b>	<b>580,266</b>	<b>664,516</b>	<b>15%</b>
<b>City Council</b>				
Personal Services - Overtime	2,265	6,500	6,500	0%
Personal Services - Other Than Overtime	432,679	621,416	680,810	10%
Ordinary Maintenance - Services	54,155	106,000	86,000	-19%
Ordinary Maintenance - Goods	5,560	47,200	68,500	45%
<b>TOTAL</b>	<b>494,658</b>	<b>781,116</b>	<b>841,810</b>	<b>8%</b>
<b>Conservation Commission</b>				
Personal Services - Overtime	3,911	5,000	5,000	0%
Personal Services - Other Than Overtime	-	-	25,000	
Ordinary Maintenance - Services	107	31,675	61,675	95%
Ordinary Maintenance - Goods	1,388	6,100	6,100	0%
<b>TOTAL</b>	<b>5,406</b>	<b>42,775</b>	<b>97,775</b>	<b>129%</b>
<b>Election Commission</b>				
Personal Services - Overtime	5,031	5,000	5,000	0%
Personal Services - Other Than Overtime	343,614	469,788	566,788	21%
Ordinary Maintenance - Services	67,643	96,900	96,900	0%
Ordinary Maintenance - Goods	3,220	6,800	7,781	14%
<b>TOTAL</b>	<b>419,507</b>	<b>578,488</b>	<b>676,469</b>	<b>17%</b>



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Finance</b>				
Personal Services - Overtime	-	807	500	-38%
Personal Services - Other Than Overtime	646,512	677,812	821,587	21%
Ordinary Maintenance - Services	966,702	1,253,140	1,270,950	1%
Ordinary Maintenance - Goods	11,457	18,599	18,215	-2%
Out of State Travel	-	5,000	15,000	200%
<b>TOTAL</b>	<b>1,624,671</b>	<b>1,955,358</b>	<b>2,126,252</b>	<b>9%</b>
<b>Human Resources</b>				
Personal Services - Overtime	-	2,000	2,000	0%
Personal Services - Other Than Overtime	132,798	421,048	418,711	-1%
Ordinary Maintenance - Services	103,027	252,000	217,000	-14%
Ordinary Maintenance - Goods	4,054	47,500	47,500	0%
Employee Benefits	52,208,533	60,991,284	59,608,470	-2%
<b>TOTAL</b>	<b>52,448,412</b>	<b>61,713,832</b>	<b>60,293,681</b>	<b>-2%</b>
<b>Information Technology Center</b>				
Personal Services - Overtime	45,897	65,000	65,000	0%
Personal Services - Other Than Overtime	1,140,396	1,423,128	1,403,530	-1%
Ordinary Maintenance - Services	1,196,665	1,487,000	1,571,820	6%
Ordinary Maintenance - Goods	166,090	334,310	345,610	3%
Out of State Travel	1,157	2,000	5,000	150%
<b>TOTAL</b>	<b>2,550,205</b>	<b>3,311,438</b>	<b>3,390,960</b>	<b>2%</b>
<b>Law</b>				
Personal Services - Overtime	1,291	1,000	1,000	0%
Personal Services - Other Than Overtime	1,021,302	1,100,910	1,129,161	3%
Ordinary Maintenance - Services	424,239	346,895	391,214	13%
Ordinary Maintenance - Goods	73,377	134,374	134,514	0%
Law Court Judgements	217,472	250,000	250,000	0%
Workers Compensation	1,139,080	1,140,183	1,140,183	0%
Property Insurance	1,465,950	1,505,950	1,600,000	6%
<b>TOTAL</b>	<b>4,342,711</b>	<b>4,479,312</b>	<b>4,646,072</b>	<b>4%</b>
<b>Law- License Commission</b>				
Personal Services - Overtime	2,652	10,950	10,950	0%
Personal Services - Other Than Overtime	88,391	94,858	107,808	14%
Ordinary Maintenance - Services	116	1,290	1,600	24%
Ordinary Maintenance - Goods	656	2,625	8,000	205%
<b>TOTAL</b>	<b>91,815</b>	<b>109,723</b>	<b>128,358</b>	<b>17%</b>
<b>Mayor</b>				
Personal Services - Overtime	-	3,000	3,000	0%
Personal Services - Other Than Overtime	749,620	853,300	908,680	6%
Ordinary Maintenance - Services	267,231	519,795	549,795	6%
Ordinary Maintenance - Goods	38,568	53,824	62,324	16%
Out of State Travel	2,200	-	-	
40 R Activities	-	11,041	11,041	0%
Mayor Cultural Affairs	12,205	20,850	20,850	0%
Mayor Cable Access	675,000	675,000	337,500	-50%
Women's Commission	-	3,400	3,400	0%
Diversity Commission	-	3,400	3,400	0%
Historical Commission	550	3,400	3,400	0%
Youth Task Force	9,193	100,000	100,000	0%
<b>TOTAL</b>	<b>1,754,567</b>	<b>2,247,010</b>	<b>2,003,390</b>	<b>-11%</b>





	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Planning and Economic Development</b>				
Personal Services - Overtime	485	3,000	3,000	0%
Personal Services - Other Than Overtime	364,965	481,925	470,611	-2%
Ordinary Maintenance - Services	96,717	214,800	239,800	12%
Ordinary Maintenance - Goods	11,996	20,200	20,200	0%
<b>TOTAL</b>	<b>474,162</b>	<b>719,925</b>	<b>733,611</b>	<b>2%</b>
<b>Planning Board</b>				
Personal Services - Overtime	2,479	5,000	5,000	0%
Personal Services- Other Than Overtime	-	19,500	19,500	0%
Ordinary Maintenance - Services	4,405	14,275	14,275	0%
Ordinary Maintenance - Goods	-	3,000	3,000	0%
<b>TOTAL</b>	<b>6,884</b>	<b>41,775</b>	<b>41,775</b>	<b>0%</b>
<b>Procurement Department</b>				
Personal Services - Other Than Overtime	167,749	168,433	194,853	16%
Ordinary Maintenance - Services	461	525	525	0%
Ordinary Maintenance - Goods	7,188	9,500	10,700	13%
<b>TOTAL</b>	<b>175,398</b>	<b>178,458</b>	<b>206,078</b>	<b>15%</b>
<b>Public Property</b>				
Personal Services - Overtime	108,602	108,200	170,200	57%
Personal Services - Other Than Overtime	1,711,691	1,881,727	2,258,125	20%
Ordinary Maintenance - Services	481,790	660,400	845,428	28%
Ordinary Maintenance - Goods	220,065	369,867	395,356	7%
P Prop Net Sch Spending Ex&OM	157,574	150,000	50,000	-67%
Manning Pool Maint.	29	20,000	-	-100%
Manning Pool OT	4,091	8,200	-	-100%
P. P. Stadium Personal Services- Overtime	12,601	10,000	10,000	0%
P. P. Stadium Ordinary Maintenance-Services	250,444	53,100	95,000	79%
War Memorial- Personal Services - Overtime	5,648	-	-	
War Memorial- Ordinary Maintenance - Services	49,850	-	-	
War Memorial- Ordinary Maintenance - Goods	22,057	-	-	
<b>TOTAL</b>	<b>3,024,441</b>	<b>3,261,494</b>	<b>3,824,109</b>	<b>19%</b>
<b>Treasurer/Tax Collector</b>				
Personal Services - Overtime	2,748	5,000	5,000	0%
Personal Services - Other Than Overtime	867,072	910,548	920,924	1%
Ordinary Maintenance - Services	18,243	29,500	29,500	0%
Ordinary Maintenance - Goods	17,129	30,210	30,210	0%
Medicare Tax	3,947,546	4,510,000	4,010,000	-11%
<b>TOTAL</b>	<b>4,852,739</b>	<b>5,485,258</b>	<b>4,995,634</b>	<b>-9%</b>
<b>PUBLIC SAFETY</b>				
<b>Animal Control</b>				
Personal Services - Overtime	43,345	30,450	30,450	0%
Personal Services - Other Than Overtime	587,768	676,326	700,019	4%
Ordinary Maintenance - Services	32,653	41,532	51,987	25%



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
Ordinary Maintenance - Goods	6,941	10,313	13,029	26%
<b>TOTAL</b>	<b>670,707</b>	<b>758,621</b>	<b>795,485</b>	5%
<b>Emergency Management Agency</b>				
Personal Services - Other Than Overtime	89,427	95,468	101,547	6%
Ordinary Maintenance - Services	6,797	10,200	10,200	0%
Ordinary Maintenance - Goods	6,945	9,085	9,085	0%
<b>TOTAL</b>	<b>103,169</b>	<b>114,753</b>	<b>120,832</b>	5%
<b>Fire</b>				
Personal Services - Overtime	1,189,211	368,000	408,000	11%
Personal Services Fire- OT Hazmat Training	24,742	40,000		
Personal Services - Other Than Overtime	27,830,163	29,124,003	30,706,962	5%
Ordinary Maintenance - Services	825,109	1,122,089	1,229,404	10%
Ordinary Maintenance - Goods	407,894	468,089	546,090	17%
Personal Services -Fire Staffing Overtime	870,000	870,000	870,000	0%
Principal & Interest on Long-Term Debt	-	300,000	303,125	1%
<b>TOTAL</b>	<b>31,147,120</b>	<b>32,292,181</b>	<b>34,063,581</b>	5%
<b>Parking Authority</b>				
Personal Services - Overtime	16,989	-	-	
Personal Services - Other Than Overtime	630,993	-	-	
Ordinary Maintenance - Services	225,209	-	-	
Ordinary Maintenance - Goods	29,823	-	-	
Snow Removal	66,180	-	-	
<b>TOTAL</b>	<b>969,194</b>	-	-	
<b>Police</b>				
Personal Services - Overtime	1,187,009	1,365,914	1,610,514	18%
Personal Services - Other Than Overtime	27,568,235	29,999,413	30,018,964	0%
Ordinary Maintenance - Services	721,401	863,957	883,355	2%
Ordinary Maintenance - Goods	385,164	466,308	523,029	12%
Out of State Travel	910	-	-	0%
<b>TOTAL</b>	<b>29,862,718</b>	<b>32,695,592</b>	<b>33,035,862</b>	1%
<b>Traffic Commission</b>				
Personal Services - Overtime	29,465	50,000	50,000	0%
Personal Services- Other Than Overtime	-	32,000	10,000	-69%
Ordinary Maintenance - Services	16,002	192,296	192,296	0%
Ordinary Maintenance - Goods	84,315	323,180	323,180	0%
<b>TOTAL</b>	<b>129,782</b>	<b>597,476</b>	<b>575,476</b>	-4%
<b>Weights &amp; Measures</b>				
Personal Services - Overtime	2,281	4,000	4,000	0%
Personal Services - Other Than Overtime	170,413	178,365	178,365	0%
Ordinary Maintenance - Services	5,448	13,378	15,600	17%
Ordinary Maintenance - Goods	4,213	6,845	6,846	0%
Out of State Travel	-	1,800	1,800	0%
<b>TOTAL</b>	<b>182,354</b>	<b>204,388</b>	<b>206,611</b>	1%



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>DEPARTMENT OF PUBLIC WORKS</b>				
<b>DPW-Commissioner</b>				
Personal Services - Overtime	222	5,638	5,638	0%
Personal Services - Other Than Overtime	438,405	474,855	494,079	4%
Ordinary Maintenance - Services	-	4,875	4,950	2%
Ordinary Maintenance - Goods	668	15,439	15,664	1%
<b>TOTAL</b>	<b>439,296</b>	<b>500,807</b>	<b>520,331</b>	<b>4%</b>
<b>DPW-Engineering</b>				
Personal Services - Overtime	9,960	13,000	13,000	0%
Personal Services - Other Than Overtime	358,579	292,613	291,550	0%
Ordinary Maintenance - Services	2,212	19,800	26,100	32%
Ordinary Maintenance - Goods	18,744	34,860	50,647	45%
<b>TOTAL</b>	<b>389,495</b>	<b>360,273</b>	<b>381,297</b>	<b>6%</b>
<b>DPW-Highway</b>				
Personal Services - Overtime	276,081	300,000	300,000	0%
Personal Services - Other Than Overtime	1,891,209	2,103,689	2,073,248	-1%
Ordinary Maintenance - Services	1,848,704	3,329,683	3,325,007	0%
Ordinary Maintenance - Goods	877,532	1,465,333	1,208,135	-18%
<b>TOTAL</b>	<b>4,893,527</b>	<b>7,198,705</b>	<b>6,906,390</b>	<b>-4%</b>
<b>DPW-Maintenance</b>				
Personal Services - Overtime	15,452	20,000	20,000	0%
Personal Services - Other Than Overtime	135,303	250,854	256,570	2%
Ordinary Maintenance - Services	8,746	28,026	29,526	5%
Ordinary Maintenance - Goods	531,835	591,260	591,260	0%
<b>TOTAL</b>	<b>691,336</b>	<b>890,140</b>	<b>897,356</b>	<b>1%</b>
<b>HUMAN SERVICES</b>				
<b>Board of Health</b>				
Personal Services - Overtime	27,063	15,000	6,250	-58%
Personal Services - Other Than Overtime	1,033,586	1,087,788	276,885	-75%
Ordinary Maintenance - Services	28,588	36,550	39,750	9%
Ordinary Maintenance - Goods	10,244	49,500	49,500	0%
<b>TOTAL</b>	<b>1,099,482</b>	<b>1,188,838</b>	<b>372,385</b>	<b>-69%</b>
<b>Cemetery</b>				
Personal Services - Overtime	91,395	150,000	100,000	-33%
Personal Services - Other Than Overtime	330,918	374,881	389,049	4%
Ordinary Maintenance - Services	87,443	124,180	154,766	25%
Ordinary Maintenance - Goods	44,390	72,400	84,400	17%
<b>TOTAL</b>	<b>554,147</b>	<b>721,461</b>	<b>728,215</b>	<b>8%</b>
<b>Council on Aging</b>				
Personal Services - Overtime	230	840	840	0%
Personal Services - Other Than Overtime	182,245	281,582	383,572	36%
Ordinary Maintenance - Services	23,746	36,798	17,200	-53%
Ordinary Maintenance - Goods	9,870	18,109	26,750	48%
<b>TOTAL</b>	<b>216,090</b>	<b>337,329</b>	<b>428,362</b>	<b>27%</b>



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>Veterans' Council</b>				
Vet Council Goods & Supplies	10,960	13,000	16,000	23%
<b>TOTAL</b>	<b>10,960</b>	<b>13,000</b>	<b>16,000</b>	23%
<b>Veterans' Services</b>				
Personal Services - Overtime	1,664	1,930	5,500	185%
Personal Services - Other Than Overtime	236,512	233,542	283,809	22%
Ordinary Maintenance - Services	17,547	7,350	15,400	110%
Ordinary Maintenance - Goods	579,788	661,250	672,500	2%
<b>TOTAL</b>	<b>835,512</b>	<b>904,072</b>	<b>977,209</b>	8%
<b>CULTURE AND RECREATION</b>				
<b>Library</b>				
Personal Services - Overtime	14,493	10,000	10,000	0%
Personal Services - Other Than Overtime	1,993,842	2,187,069	2,552,315	17%
Ordinary Maintenance - Services	264,604	392,300	432,300	10%
Ordinary Maintenance - Goods	392,762	425,000	432,000	2%
<b>TOTAL</b>	<b>2,665,700</b>	<b>3,014,369</b>	<b>3,426,615</b>	14%
<b>Treasurer's Debt Service</b>				
Treasurer's Debt Service	12,825,907	14,543,754	20,591,579	42%
Pension Obligation Debt Service	-	12,879,589	15,376,144	19%
<b>TOTAL</b>	<b>12,825,907</b>	<b>27,423,343</b>	<b>35,967,723</b>	31%
<b>Pension/ Retirement</b>				
Retirement Contributory	7,322,839	7,538,595	14,718,019	95%
Retirement Non-Contributory	16,261	17,562	17,562	0%
<b>TOTAL</b>	<b>7,339,100</b>	<b>7,556,157</b>	<b>14,735,581</b>	95%
<b>Net &amp; NonNet School Spending</b>				
Net School Spending	198,627,523	206,318,562	219,868,010	7%
Non Net School Spending	10,000,000	12,145,147	11,245,147	-7%
<b>TOTAL</b>	<b>208,627,523</b>	<b>218,463,709</b>	<b>231,113,157</b>	6%
<b>EDUCATION</b>				
Collaborative Programs				
Southeastern Regional School	4,251,885	4,408,899	4,798,398	9%
<b>TOTAL</b>	<b>4,251,885</b>	<b>4,408,899</b>	<b>4,798,398</b>	9%
<b>General Fund Subsidies</b>				
Energy General Fund Subsidy	9,693		-	
Refuse General Fund Subsidy	813,563		-	
Park and Recreation General Fund Subsidy	584,057	600,000	888,290	48%
<b>TOTAL</b>	<b>1,407,313</b>	<b>600,000</b>	<b>888,290</b>	48%
<b>Reserves &amp; Stabilization Funds</b>				
Supplemental Reserve Fund	150,000	-	-	
Stabilization Fund	-	-	-	
<b>TOTAL</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	
<b>TOTAL GENERAL FUND</b>	<b>383,658,993</b>	<b>428,070,897</b>	<b>459,709,565</b>	7%
Amount to be Raised- Overlay	3,177,065	1,406,585	200,000	-86%
	<b>FY2022 ACTUAL</b>	<b>FY2023 ADOPTED</b>	<b>FY2024 PROPOSED</b>	<b>% CHANGE</b>
Government Assessments	28,215,875	30,308,430	33,978,473	12%
<b>GRAND TOTAL GENERAL FUND BUDGET</b>	<b>415,051,934</b>	<b>459,785,912</b>	<b>493,888,038</b>	7%



	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 PROPOSED	% CHANGE
<b>BUDGET BY CATEGORY</b>				
Overtime	4,003,486	3,494,429	3,737,342	7%
Personal Services Non Overtime	72,584,649	78,617,744	80,688,741	3%
Purchase of Services	9,319,233	12,814,993	13,147,264	3%
Goods and Supplies	4,009,475	5,833,905	5,836,950	0%
Out of State Travel	4,268	10,300	21,800	112%
Debt Service	12,825,907	27,723,343	36,270,848	31%
Benefits	52,208,533	60,991,284	59,608,470	-2%
Retirement	7,339,100	7,556,157	14,735,581	95%
Medicare	3,947,546	4,510,000	4,010,000	-11%
School- Direct Appropriations to the Schools	212,879,408	222,872,608	235,911,555	6%
Other Expenses	2,980,076	3,046,133	3,040,183	0%
Appropriations to Reserves	150,000	-	-	
General Fund Subsidy	1,407,313	600,000	888,290	48%
<b>TOTAL GENERAL FUND</b>	<b>383,658,993</b>	<b>428,070,897</b>	<b>457,897,024</b>	<b>7%</b>
Amount to be Raised- Overlay	3,177,065	1,406,585	200,000	-86%
Government Assessments	28,215,875	30,308,430	33,978,473	12%
<b>GRAND TOTAL GENERAL FUND BUDGET*</b>	<b>415,051,934</b>	<b>459,785,912</b>	<b>*492,075,497</b>	<b>7%</b>

\*Figures represent the adopted FY24 budget on June 15, 2023.

# INDIRECT COST ALLOCATION

## CITY OF BROCKTON FY24 INDIRECT COST ALLOCATION

		Summary		Water	Sewer	Refuse	Stormwater	Parks	Parking Authority
	Indirect Cost Allocation	\$ 5,025,000.00	%	39.80%	29.85%	13.93%	0.50%	7.96%	7.96%
			Amount	\$ 2,000,000	\$ 1,500,000	\$ 700,000	\$ 25,000	\$ 400,000	\$ 400,000
<b>Departmental Indirect Cost Analysis</b>									
	<b>FY 24</b>	<b>FY 24</b>	<b>FY 24</b>	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>	<b>Stormwater</b>	<b>Parks</b>	<b>Parking Authority</b>
	<b>Indirect Allocation</b>	<b>Total Budget</b>	<b>% of Budget</b>	<b>39.80%</b>	<b>29.85%</b>	<b>13.93%</b>	<b>0.50%</b>	<b>7.96%</b>	<b>7.96%</b>
<b>HEALTH INSURANCE</b>	\$ 2,871,113	\$ 57,422,267	5.00%	\$ 1,142,732	\$ 857,049	\$ 399,956	\$ 14,284	\$ 228,546	\$ 228,546
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PENSION</b>	\$ 735,901	\$ 14,718,019	5.00%	\$ 292,896	\$ 219,672	\$ 102,514	\$ 3,661	\$ 58,579	\$ 58,579
				\$ -					
<b>SHARED EMPLOYEES</b>				\$ -					
Finance	\$ 169,460	\$ 2,118,252	8.00%	\$ 67,447	\$ 50,585	\$ 23,606	\$ 843	\$ 13,489	\$ 13,489
Auditing	\$ 268,818	\$ 1,075,273	25.00%	\$ 106,992	\$ 80,244	\$ 37,447	\$ 1,337	\$ 21,398	\$ 21,398
Mayor	\$ 80,171	\$ 801,705	10.00%	\$ 31,909	\$ 23,931	\$ 11,168	\$ 399	\$ 6,382	\$ 6,382
Treasurer - Debt	\$ 160,660	\$ 4,995,634	3.22%	\$ 63,944	\$ 47,958	\$ 22,380	\$ 799	\$ 12,789	\$ 12,789
Human Resources	\$ 75,555	\$ 2,928,485	2.58%	\$ 30,072	\$ 22,554	\$ 10,525	\$ 376	\$ 6,014	\$ 6,014
Procurement	\$ 102,497	\$ 2,928,485	3.50%	\$ 40,795	\$ 30,596	\$ 14,278	\$ 510	\$ 8,159	\$ 8,159
Law	\$ 66,601	\$ 1,902,889	3.50%	\$ 26,508	\$ 19,881	\$ 9,278	\$ 331	\$ 5,302	\$ 5,302
Clerk	\$ 57,087	\$ 1,902,889	3.00%	\$ 22,721	\$ 17,041	\$ 7,952	\$ 284	\$ 4,544	\$ 4,544
Public Property	\$ 41,102	\$ 1,902,889	2.16%	\$ 16,359	\$ 12,269	\$ 5,726	\$ 204	\$ 3,272	\$ 3,272
Information Technology	\$ 121,618	\$ 3,390,960	3.59%	\$ 48,405	\$ 36,304	\$ 16,942	\$ 605	\$ 9,681	\$ 9,681
<b>TOTAL SHARED EMPLOYEES</b>	\$ 1,143,568	\$ 23,947,461	4.78%	\$ 455,152	\$ 341,364	\$ 159,303	\$ 5,689	\$ 91,030	\$ 91,030
<b>OTHER 1</b>									
General Insurance	\$ 32,000	\$ 1,600,000	2.00%	\$ 12,736	\$ 9,552	\$ 4,458	\$ 159	\$ 2,547	\$ 2,547
Workmen's Comp	\$ 22,804	\$ 1,140,183	2.00%	\$ 9,076	\$ 6,807	\$ 3,177	\$ 113	\$ 1,815	\$ 1,815
				\$ -					
<b>TOTAL OTHER 1</b>	\$ 54,804	\$ 2,740,183	2.00%	\$ 21,812	\$ 16,359	\$ 7,634	\$ 273	\$ 4,362	\$ 4,362
<b>OTHER 2</b>									
Treasurer/Debt	\$ 204,343	\$ 35,967,723	0.57%	\$ 81,331	\$ 60,998	\$ 28,466	\$ 1,017	\$ 16,266	\$ 16,266
Postage/Software	\$ 15,270	\$ 305,400	5.00%	\$ 6,078	\$ 4,558	\$ 2,127	\$ 76	\$ 1,216	\$ 1,216
<b>TOTAL OTHER 2</b>	\$ 219,613	\$ 36,273,123	0.61%	\$ 87,408	\$ 65,556	\$ 30,593	\$ 1,093	\$ 17,482	\$ 17,482
				\$ -					
<b>TOTAL</b>	<b>\$ 5,025,000</b>	<b>\$ 135,101,053</b>	<b>3.72%</b>	<b>\$ 2,000,000</b>	<b>\$ 1,500,000</b>	<b>\$ 700,000</b>	<b>\$ 25,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>



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# **GLOSSARY**

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## GLOSSARY

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Adopted Budget:** The version of the budget document that has been approved by a vote of City Council.

**Additional Assistance:** This state aid program provides unrestricted, general fund revenue to a certain number of communities through the Cherry Sheet. Additional Assistance evolved from the old resolution aid formula of the 1980s, but following state budget cuts, it was level funded beginning in FY92 and the subsequently reduced.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appellate Tax Bond (ATB):** Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Management Letter:** An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls, and other matters.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.





**Balanced Budget:** The City of Brockton shall adopt a balanced budget in which expenditures shall be realistically budgeted and estimated revenues shall be conservatively budgeted to allow for unanticipated events. The Mayor shall present said estimates and assumptions behind expenditure and revenue estimates along with the balanced budget (See Financial Policies for full explication).

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Boat Excise:** In accordance with MGL Chapter 60B, this is an amount levied on boats and ships in lieu of personal property tax for the privilege of using the Commonwealth's waterways. Assessed annually as of July 1, the excise is paid to the community where the boat or ship is usually moored or docked.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond Anticipation Notice (BAN):** Short-term debt instrument used to generate cash for initial project costs and with expectation that debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch.44§17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

**Bond Authorization:** The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the Mayor or Selectmen. (See Bond Issue)

**Bond Counsel:** An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.

**Bond Issue:** The actual sale of the entire, or a portion, of the bond amount authorized by a town meeting or city council.

**Bond Premium:** The difference between the market price of a bond and its face value (when the market price is higher). A premium will occur when the bond's stated interest rate is set higher than the true cost (the market rate). Additions to the levy limit for a Proposition 2 1/2 debt exclusion are restricted to the true cost incurred to finance the excluded project. Premiums received at the time of sale must be offset against the stated interest cost in computing debt exclusion. If receipt of the premium and the payment of interest at maturity of an excluded debt occur in different fiscal years, reservation of the premium for future year's debt service is required at the end of the fiscal year when the premium was received (See DOR Bulletin 2003-20B).

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Bond and Interest Record (Bond Register):** The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Budget Calendar:** The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

**Budget Message:** A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

**Budget Unit:** A board or department to which the municipality's legislative body appropriates funds.

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capital Improvements Program:** A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

**Capital Outlay Expenditure Exclusion:** A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require two-thirds vote of selectmen or city council (sometimes with the Mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Cemetery Perpetual Care:** Funds donated by individuals for the care of gravesites. According to MGL Ch. 114§25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

**Certification:** Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of

bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV) (See Triennial Revaluation).

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Chapter 70 School Aid:** Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

**Cherry Sheet:** Named for the cherry colored paper in which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at [www.mass.gov/dls](http://www.mass.gov/dls) (See Cherry Sheet Assessments, Estimated Receipts)

**Cherry Sheet Assessments:** Estimates of annual charges to cover the cost of certain state and county programs.

**Cherry Sheet Offset Items:** Local aid that may be spent in the without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public library grants (See Offset Receipts).

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Classification of the Tax Rate:** Each year the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40§56), and determining whether to offer an open space discount, a residential exemption (Ch. 59,§5C), and/or a small commercial exemption (Ch. 59§5I) to property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

**Community Preservation Act:** Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the registry of deeds (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208).

**Community Preservation Fund:** A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

**Compensated Absences:** Time off, with pay, made available to employees for vacation leave, sick leave, and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that is attributable to services already rendered, and is not contingent on a specific event (such as illness) that is outside the control of the employer and employee.

**Compensated Balance Agreement:** An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch.44§53F and must be approved annually by town meeting or city council.

**Conservation Fund:** A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40§8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of the city council or town meeting.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Cyclical Inspection Program:** Involves completing an interior and exterior inspection of all property over a multi-year period, not exceeding nine years.

**Data collection:** Process of inspecting real and personal property and recording its attributes, quality, and condition.

**Debt Authorization:** Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44§§1, 2, 3, 4a, 6-15.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Exclusion:** An action taken by the community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 1/2. By approving the debt exclusion, a community calculates its annual levy limit for the life of the debt only and may increase the levy above the levy ceiling.

**Debt Limit:** The maximum amount of debt that a municipality may authorize for qualified purposes under state law.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Debt Statement:** Reference to a report, which local treasures are required to file with the DOR, showing authorized and issued debt retired and interest paid by the community during the prior fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."

**Deficit:** The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

**Depreciation:** An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy. Depreciating assets helps companies earn revenue from an asset, while expensing a portion of its cost each year the asset is in use.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Fund:** An enterprise fund, authorized by MGL Ch. 44§53F 1/2, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service





that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58§10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

**Estimated Receipts:** A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenue are often based on the previous year's receipts and representing funding sources necessary to support a community's annual budget (See Local Receipts).

**Excess and Deficiency:** Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified from the Director of Accounts.

**Excess Levy Capacity:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

**Exemption:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Financial Advisor:** An individual or institution that assists municipalities in the issuance of tax-exempt bonds and notes. The public finance department of a commercial bank or non-bank advisor provides this service.

**Financial Statement:** A presentation of the assets and liabilities of a community as part of a particular date and most often prepared after the close of the fiscal year.

**Fiscal Year (FY):** Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins on July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year has begun on October 1 and ended September 30.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.



**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget:** The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

**Free Cash (Also Budgetary Fund Balance):** Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in the budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts (See Available Funds).

**Full and Fair Cash Value (FFCV):** Fair cash value has been identified by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner is willing, but not under compensation to sell, ought to receive from one willing, but not under compulsion, to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at a time, and cannot exceed the sum that the owner, after reasonable effort, could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner" (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956)).

**Full Faith and Credit Obligations:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**Fund Balance:** The difference between assets and liabilities reported in a governmental fund. Also known as fund equity.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.



**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Government Finance Officers Association (GFOA):** A nationwide association of public finance professionals.

**Governmental Funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

**Hotel/Motel Excise:** A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4% of the charge for stays less than 90 days at hotels, motels, and lodging houses. The convention center legislation imposed an additional 2.75% charge in Boston, Cambridge, Springfield, and Worcester.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Judgement:** An amount to be paid or collected by a governmental unit as a result of a court decision, including condemnation award in payment for private property taken for public use.

**Law Enforcement Trust Fund:** A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C§47. Funds from this account may be expended by the police chief without further appropriation.

**Levy:** The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 1/2 provisions.

**Levy Ceiling:** A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59§21C (Proposition 2 1/2). It states that, in any year, the real and personal property taxes imposed may not exceed 2 1/2 percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion (See Levy Limit).

**Levy Limit:** A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59§21C (Proposition 2 1/2). It states that real and personal property taxes imposed by a city or town may only grow each year by 2 1/2 percent of the prior year's levy limit, plus new growth and overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion (See Levy Ceiling).

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.



**Local Aid:** Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose subject to appropriation.

**Local Appropriating Authority:** In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a City, the City Council has the power upon the recommendation of the Mayor.

**Local Receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax recapitulation sheet (See Estimated Receipts).

**Lock Box Service:** A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day the community receives payment information on the disk or other medium, which can be automatically posted to the collectors' cash receipts software. Printed reports are also provided.

**Long-term debt:** Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more (See Permanent Debt).

**Major fund:** Funds whose revenues, expenditures/expenses, assets, or liabilities are at least 10% of the total for their fund category (governmental or enterprise) and 5% of the aggregate of all governmental and enterprise funds in total.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Massachusetts School Building Authority (MSBA):** Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district, and the category of reimbursement. Projects that received their first reimbursement prior to July 26, 2004 will continue to get annual state payments to offset the related annual debt service. Thereafter, cities, towns, and regional school districts, will receive a lump sum amount representing the state's share of eligible project costs (See DOR IGR06-101).

**Minimum Required Local Contribution:** The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

**Modified Accrual Basis of Accounting:** A method of accounting that recognizes revenues in the accounting period in which they become available and measurable.

**Motor Vehicle Excise (MVE):** A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25 per \$1,000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to city or town, or to the Deputy Collector who represents it.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Municipal Revenue Growth Factor (MRGF):** An estimate of the percentage change in the municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted local receipts (Educational Reform Act of 1993).



**Net School Spending (NSS):** School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE) (See Education Reform Act of 1993).

**New Growth:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set to the FY07 levy limit, the FY06 tax rate is used in the calculation.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Offset Receipts:** A local option that allows receipts of a particular department be earmarked for the use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch.44

**Other Postemployment Benefits (OPEB):** Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB (See GASB 45).

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Other Amounts to Raised (Tax Recapitulation Sheet):** Amounts not appropriated, but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Overlay (Overlay Reserve or Allowance for Abatements and Exemptions):** An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax recapitulation sheet.

**Overlay Deficit:** A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus:** Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessor must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

**Override:** A vote by the community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

**Override Capacity:** The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

**Payment in Lieu of Taxes:** An agreement between the municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Permanent Debt:** Borrowing by a community typically involving a debt service amortization period of greater than one year (See Long-Term Debt).

**Permanent Funds:** A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government for its citizenry. An example is a cemetery perpetual care fund.

**Personal Property:** Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.

**Personnel Costs:** The cost of salaries, wages and related employment benefits.

**Preliminary Tax:** The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by the communities on a quarterly billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Private-Purpose Trust Funds:** A fiduciary trust fund type used to report all trust agreements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proposition 2 1/2:** A state law enacted in 1980, Proposition 2 1/2 regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

**Proprietary Funds:** Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are the enterprise funds and internal service fund.

**Purchase Order:** An official document or form authorizing the purchase of products and services.

**Purchased Services:** The cost of services that are provided by a vendor.

**Raise and Appropriate:** A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.

**Real and Appropriate:** A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.



**Real Property:** Land, buildings and the rights and benefits inherent in owning them.

**Receipts Reserved for Appropriation:** Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meters and the regulation of parking and other traffic activities.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5% of the tax levy for the preceding year) to provide a funding source for “extraordinary or unforeseen” expenditures. In a town, the finance committee can authorize transfers from this fund for “extraordinary or unforeseen” expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the Mayor.

**Retained Earnings (Net Assets Unrestricted):** An equity account reflecting the accumulated earnings of an enterprise fund that may be used to fund capital improvements, to reimburse the general fund for prior year subsidies, to reduce user charges, and to provide for enterprise revenue deficits (operating loss).

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revenues:** All monies received by a governmental unit from any source.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44§53E1/2 stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than once percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

**Sale of Cemetery Lots Fund:** A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care and improvement or the enlargement of the cemetery under the provisions of MGL Ch. 114§15.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Short-Term Debt:** Outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less (See Note).

**Sick Leave Buyback:** A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.



**Special Revenue Fund:** Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving fund grants, grants from governmental entities, and gifts from private individuals or organizations.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch.40§5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the community's equalized value, and any interest shall be added to and become part of the funds. A two-thirds vote of a town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund (See DOR IGR04-201).

**Surcharge:** An additional sum added to a particular, already existing charge such as a tax, a fee, a fine or penalty.

**Surety Bond:** A performance bond that protects the municipality against any financial loss arising from a breach of public trust by an employee who collects money on behalf of the community.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Rate Recapitulation Sheet:** A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

**Tax Title (or Title Taking):** A collection procedure that secures a city or town's lien on real property and protects the municipalities right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If the amount remains outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

**Tax Title Foreclosure:** The procedure initiated by a city or town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are overdue. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60§65).

**Temporary Debt:** Borrowing by a community in the form of notes and for a term of one year or less (See Short-Term Debt).

**Triennial Certification:** The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40§56 and Ch. 59§2A(c).

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.)



**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unfunded OPEB Liability:** This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years (See GASB 45; OPEB).

**Unfunded Pension Liability:** Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is predetermined every three years and is driven by assumptions about interest rates at which the retirement system's assets will grow and the rate of future costs of living increases to pensioners.

**Uniform Municipal Accounting System (UMAS):** UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**Warrant:** An authorization for action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The Assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

**Waterways Improvement Fund:** An account into which fifty percent of boat excise tax and mooring fees imposed under MGL Chapter 91§10A receipts are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in MGL Ch.40 §5G.

**Zero Based Budget:** A budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.