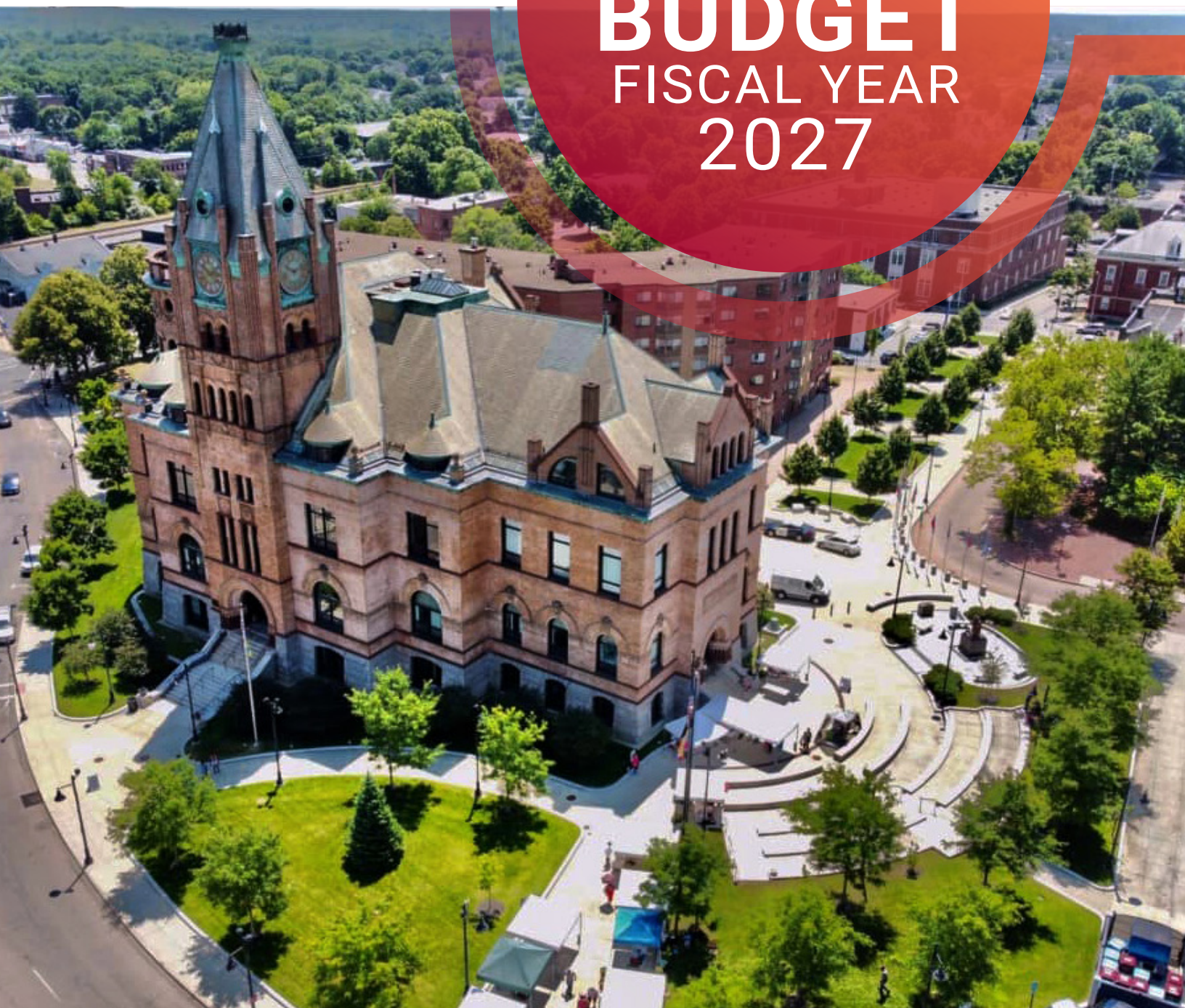
BROCKTON

CITY OF CHAMPIONS

# PROPOSED ANNUAL BUDGET FISCAL YEAR 2027



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BROCKTON
CITY OF CHAMPIONS



# Foreword

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

**City of Brockton**
**Massachusetts**

For the Fiscal Year Beginning

**July 01, 2025**

Christopher P. Morrill

**Executive Director**

**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 in 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. Morrill

Date: **12/1/2025**


BROCKTON
CITY OF CHAMPIONS



# Reader's Guide

# Reader's Guide

The purpose of this document is to communicate the City's Fiscal Year (FY) 2027 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.

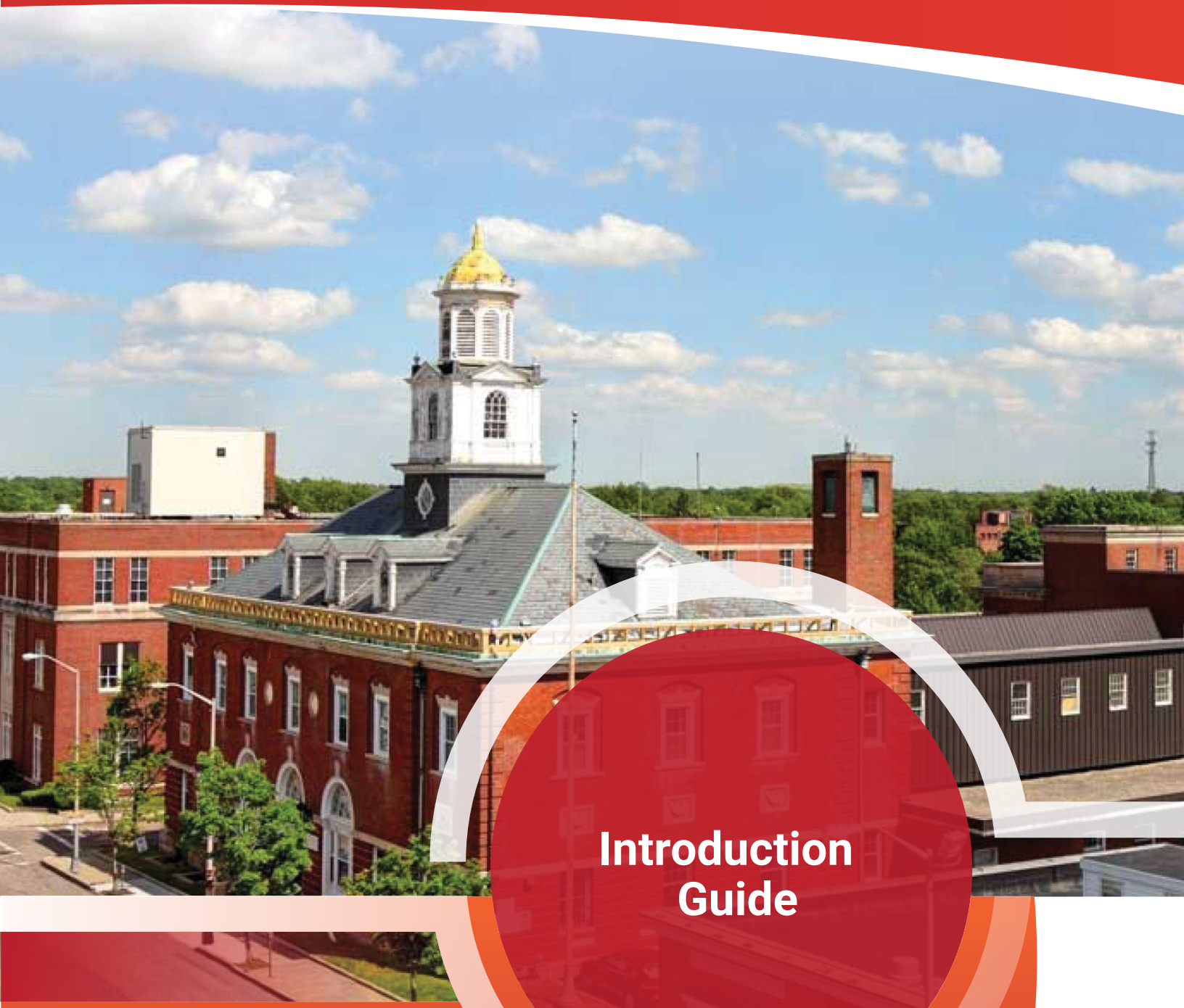
The City Departments section should help you identify by department the following:

- Mission statements
- Goals and objectives
- Performance Measures
- 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, FY2027 is the period from July 1, 2026 through June 30, 2027. All information presented includes: FY2024 and FY2025 actual revenues; FY2026 estimated revenues and FY2027 projected revenues; FY2025 actual expenditures; FY2026 adopted budget; and FY2027 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. 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.



# Introduction Guide

MOISES M. RODRIGUES
*Mayor*

**City of Brockton**
OFFICE OF THE MAYOR

May 15, 2026

Mr. John Lally
Members of the City Council
City of Brockton
City Hall
45 School Street
Brockton, MA 02301

Dear City Council President Lally and Members of the City Council:

Brockton's strength has always come from its people, our neighborhoods, and our diversity. This proposed budget reflects our continued commitment to investing in the services, infrastructure, and opportunities that residents rely on every day, while maintaining a responsible and disciplined financial approach.

In the first months of my administration, we have focused on making City Hall more accessible, responsive, and efficient for residents. For the first time in Brockton's history, residents can now use credit and debit cards for services in the Clerk's Office, including payments for birth certificates, marriage certificates, and other records. We are continuing to expand those payment options across additional departments to make City services easier and more convenient for the public.

We have also worked to strengthen communication and collaboration between City Hall and the community. This year, we launched Mayor's Office Hours, another first for Brockton, giving residents the opportunity to directly meet with me to discuss concerns, ideas, and issues affecting their neighborhoods and families. We also reinstituted the Mayor's Youth Council to ensure young people have a voice in local government, and created a new Community Advisory Council made up of active residents and community leaders to help strengthen engagement and civic participation throughout the City.

This budget season required difficult but necessary decisions. Like cities and towns across Massachusetts, we faced financial pressures that required us to carefully evaluate spending and make responsible reductions where appropriate. However, our approach has been guided by a clear principle: maintaining essential city services while protecting the long-term financial stability of Brockton. This proposed budget is balanced, fiscally responsible, and focused on meeting the needs of our residents today while planning responsibly for the future.

At the same time, this budget continues to support important investments in public safety, education, public health, housing, infrastructure, and economic development. We remain committed to moving Brockton forward in a way that is sustainable, transparent, and accountable to taxpayers.

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 FY2027 budget for the City as recommended in the attached budget order. I have recommended total appropriations in the amount of $629,048,401. This total reflects an increase of $10,283,731 over last year's budget.

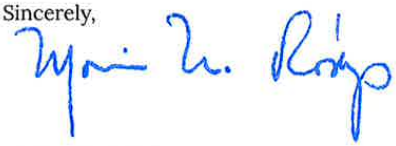
CITY HALL | 45 SCHOOL STREET | BROCKTON, MA 02301 | (508) 580-7123 | mayor@cobma.us

I want to thank the members of the City Council for their continued partnership and collaboration throughout this process. I also want to recognize our dedicated city and school employees for their hard work and commitment to serving the people of Brockton each and every day.

As I said from the beginning of my campaign, and as I continue to believe today, we are "For Brockton, always."

Thank you.

Sincerely,



Moises M. Rodrigues
*Mayor*
City of Brockton

CITY HALL | 45 SCHOOL STREET | BROCKTON, MA 02301 | (508) 580-7123 | mayor@cobma.us

# 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.

**CITY OF BROCKTON**

FINANCE OFFICE
**TROY B.G. CLARKSON, PhD**, Chief *Financial Officer*

**MOISES M. RODRIGUES**
*Mayor*

May 15, 2026

Honorable Moises Rodrigues, 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) 2027.

As I share each year, 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. The story of this year is yet again a story of austerity and perseverance. However, it is also a story of collaboration and cooperation. Our department heads have provided significant input, along with our partners at the Brockton Public Schools to produce a budget that addresses needs throughout the City ofChampions.

As required by law, this is a balanced budget and is also a budget balanced after much work and contemplation by our department heads and budget team. The Mayor, his team, and my office worked hard to develop a budget that maintained the Mayor's stated priorities of prioritizing public education, public safety, and public works.

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

The FY26 budget maintains basic services while providing continued support to the Brockton Public Schools that exceeds state spending requirements. This budget does include some reduction in positions in several municipal departments. Despite fiscal challenges, though, we continue to estimate revenues conservatively to ensure the generation of free cash and to remain on a positive financial path.

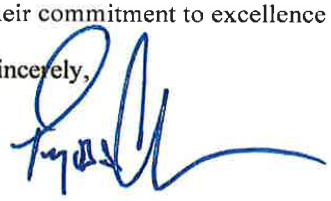
45 SCHOOL STREET | BROCK TON, MA 02301 | (508) 580-7123 | brockton.ma.us

For this budget, we estimate $565,450,363 in total revenue compared to an adjusted amount of $555,896,078 in FY26. We are grateful to our legislative delegation for continuing to support increases in educational and municipal funding. While many communities in Massachusetts and here in Plymouth County are asking voters for operational overrides this spring, we are able to present this balanced budget within the confines of Proposition 2 ½.

Revenues to support this budget include using $9,043,440 in funds from the Chapter 324 reserve, $4M from the sale of city assets that will be used to defray bonding costs consistent with the general laws, and $2M from the pension stabilization fund. While these one-time sources are not an optimal source of revenue, they were necessary to balance the budget. As new growth continues, we hope to wean the city off of the use of one-time revenues.

Once again, the production of this budget has been a team effort. In addition to the senior leadership team in the Mayor's office, 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 document to you. We also enjoyed extraordinary cooperation from city departments. Our team of Budget Director Elvira Lopes, Financial Analysts Andrew Barbetto, Erin Veiga and Korey Paull, Administrative Assistant Sue Thompson, and Chief of Staff Sydne Marrow 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.

Sincerely,



Troy B.G. Clarkson
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 (FY2025-FY2026) 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 the 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 25% depending on the historical data for that category. The year-to-year percentage change for estimated receipts was 9% for FY25-FY26 respectively; and 9% for estimated charges from FY25-FY26.

### *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 saw increases in collection, projecting about a 15% increase for FY25-FY26.

### *Available Funds*

The increase in free cash has contributed to a 54% increase in Available Funds for the FY25–FY26 period.

### ***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 FY25 from FY25-FY26.

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.



# Financial Policies

## 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:

1. General Budget Policies.
2. Enterprise Fund Policies.
3. Reserve Funds and Free Cash Policies.
4. Capital Improvement Planning and Financing.
5. Grants Management Policies.
6. Policies Related to the Establishment of Fees.
7. Use of One-Time Revenue.
8. Unfunded Liabilities.
9. Risk Management and Fraud Prevention.
10. Internal Control, Auditing, and Financial Reporting.
11. Procurement and Purchasing Policies.
12. Treasurer Investment Policies.
13. Economic Development Financing Policies.

# 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 note 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 the City 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 keys 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, Sec5 3Fl/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:**

*City Ordinances: Chapter 23, Section 23-56, Annual charges for use of public sewer*

*City Ordinances: Chapter 23, Section 23-17, Preparation and presentation of water bills*

**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 by 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 MCL 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 Croup 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 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 proposed improvements. Department heads will have the opportunity to discuss 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 ir 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

<u>Additional items that will be reviewed by the committee</u>

- 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: o 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*

*Benchmarking and Measuring Debt Capacity, Government Finance Officers Association*

**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 theses 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 thorough 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, Section441 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 biweekly 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 FNIANCIAL AFFAIRS, Division 6 Department of Procurement*

**Adopted by:**

**Date Adopted:**

## L. 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)

MGL c.44 §55 (https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section55)

MGL c.44§55A (https://maleqislature.qov/Laws/CeneralLaws/Partl/TitleVII/ChaDter44/Section55A)

MGL c.44 §55B (https://ma leqislature.gov/Laws/GeneralLaws/Partl/TitleVII/ChaDter44/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:**

## M. 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/Recao/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

# 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.

1. 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.
2. 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.

1. 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.
2. Definitions:
    a. 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.
    b. 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:

| | |
|---|---|
| Financial Officer, Auditor, Treasurer-Collector, Assistant Auditor, Assistant Treasurer-Collector, Budget Director, Assessors-Chair, Assessor-Member-Full Time | F |
| Assistant Auditor for School Finance | F (SD) |
| Human Resources Director, Assistant Human Resources Director, Diversity and Inclusion Manager | HR |
| Director of Planning and Economic Development | PL |
| DPW Commissioner | PW |
| Director - Parking Authority | PK |
| Superintendent of Buildings | PR |
| Elections-Warden, Poll Workers | EL |
| City Clerk, Assistant City Clerk, Legislative Counsel | CC |
| Zoning Board Chair, Zoning Board Member | ZB |
| Planning Board Chair, Planning Board Member | PB |
| Chief Health Officer | BH |
| License Commission Chair, License Commission Member | LC |
| Traffic Commssion Member | TC |
| B.E.M.A. Director, Deputy Director B.E.M.A., Communications Director B.E.M.A. | EM |
| Library Director | LB |

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, 2021 | | | | |
|---|---|---|---|---|---|
| **Category** | **Position** | **Min** | **2** | **3** | **4** |
| **Financial** | | | | | |
| F-1 | Financial Officer | $ 176,468 | $ 181,762 | $ 187,215 | $ 192,831 |
| F-2 | Auditor | $ 127,680 | $ 131,510 | $ 135,456 | $ 139,519 |
| F-3 | Treasurer- Collector | $ 127,680 | $ 131,510 | $ 135,456 | $ 139,519 |
| F-4 | Assistant Auditor | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| F-4 (SD) | Assistant Auditor for School Finance | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| F-5 | Assistant Treasurer-Collector | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| F-6 | Budget Director | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| F-7 | Assessors-Chair | $ 127,680 | $ 131,510 | $ 135,456 | $ 139,519 |
| F-8 | Assessors-Member – Full Time | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| F-9 | Financial Analyst | $ 79,172 | $ 81,547 | $ 83,994 | $ 86,513 |
| F-11 | Grant Writer | $ 79,172 | $ 81,547 | $ 83,994 | $ 86,513 |
| **Human Resources** | | | | | |
| HR-1 | Human Resource Director | $ 127,680 | $ 131,510 | $ 135,456 | $ 139,519 |
| HR-2 | Assistant Human Resource Director | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| HR-3 | Diversity and Inclusion Manager | $ 98,331 | $ 101,281 | $ 104,319 | $ 107,449 |
| PL-1 | Director of Planning and Economic Development | $ 127,680 | $ 131,510 | $ 135,456 | $ 139,519 |
| **Legal** | | | | | |
| L-1 | Solicitor/Chief Legal Officer | $ 156,751 | $ 161,454 | $ 166,297 | $ 171,286 |
| L-2 | Senior Assistant Solicitor | $ 137,465 | $ 141,558 | $ 145,805 | $ 150,179 |
| L-4 | Assistant Solicitor – Full Time | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| LB-1 | Library Director | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| **Public Works** | | | | | |
| PW-1 | DPW Commissioner | $ 150,486 | $ 155,001 | $ 159,651 | $ 164,440 |
| PK-1 | Director – Parking Authority | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| PR-1 | Superintendent of Buildings | $ 134,696 | $ 138,737 | $ 142,899 | $ 147,186 |
| **City Clerck/City Council** | | | | | |
| CC-1 | City Clerk | $ 125,080 | $ 128,832 | $ 132,697 | $ 136,678 |
| CC-2 | Assistant City Clerk | $ 106,917 | $ 110,125 | $ 113,428 | $ 116,831 |
| CC-3 | Legislative Counsel | $ 79,172 | $ 83,131 | $ 87,287 | $ 91,651 |
| **Public Health** | | | | | |
| BH-1 | Chief Health Officer | $ 143,692 | $ 148,003 | $ 152,443 | $ 157,016 |
| **Emergency Management** | | | | | |
| EM-1 | B.E.M.A. Director | $ 35,568 | $ 36,635 | $ 37,734 | $ 38,866 |
| EM-2 | Deputy Director, B.E.M.A. | $ 26,676 | $ 27,476 | $ 28,301 | $ 29,150 |
| EM-3 | Communications Director, B.E.M.A. | $ 26,676 | $ 27,476 | $ 28,301 | $ 29,150 |

### 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.
    a. 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.

1. 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.
2. 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.

1. 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

2. 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.
3. 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, 4-2805; Ord. No. 107, 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.

1. 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.
2. 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:
    a. 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.
    b. 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 (⅕) of his regular base pay.
3. 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.

(Code 1965, § 28-10; Ord. No. D351, 11-18-94)

### Sec. 2-135. Sick leave.

1. 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.

2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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. C011,12-31-03; Ord. No. G042, § 2, 8-27-07; Ord. No. K05,10-21-16; Ord. No. K22, 8-31-18)

### Sec. 2-136. Funeral leave.

1. 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.
    a. 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.
    b. 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.
2. 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.

1. 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.

2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.**

1. 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.
2. Overtime shall not be paid to supervisory employees whose duties include the authorization and approval of overtime for subordinates.
3. Any eligible employee rendering overtime service out of the compensation grade in which he is regularly employed shall receive:
    a. 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 in rendered.
    b. 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.
    c. 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.
4. 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.

a. 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.
b. 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.

1. Employees occupying full-time positions who are called for jury duty shall be granted court leave.
2. 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.

3. 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.
4. Witness fees and all other fees except jury fees received for services during paid working hours shall be paid to the city.
5. 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 fifteen thousand dollars ($15,000.00) per annum. The amendment shall be effective January 1, 2024.

(Ord. No. K08, 12-19-16; Ord No. 635, 3-13-23)

### 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, C.L. c. 41, §§ 48-54A.

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

1. 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.
2. 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.
3. 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 SB½ 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 RELATIVE TO THE FINANCIAL CONDITIONS IN THE

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 , acting by and through the 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 ; 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 . 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 Finance Control Fund, hereinafter referred to as the fund. The 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 , 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 a 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 , 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 , 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 . All staff personnel hired pursuant to the authority of this paragraph shall be deemed 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 , 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 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.

**SECTION 4.** Notwithstanding the provisions of any general or special law, city charter provision, or local ordinance to the contrary, there shall be in the  a department of finance which shall be responsible for the overall budgetary and financial administration of the . 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.

**SECTION 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  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.

**SECTION 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  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 ofthe 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 ofthe 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 here above 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 hereinabove. 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 , 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  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  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 . 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  under this act, shall not exceed the amount which the retirement board of the , 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  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  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  to the retirement board of the , 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  in accordance with the law.

**SECTION 4.** Before the issue of any bonds or notes under this act the  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.

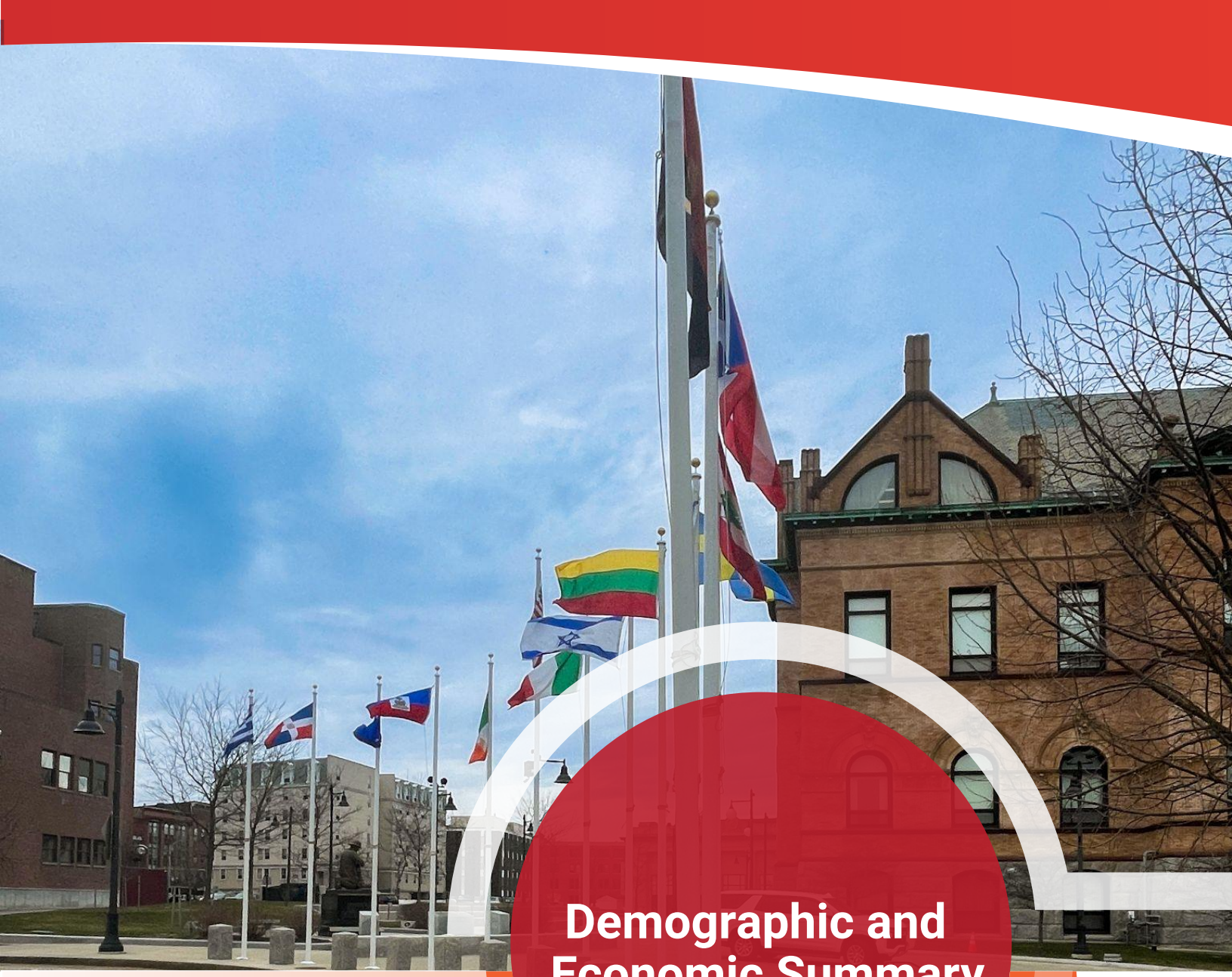
**SECTION 5.** If the unfunded pension liability to be funded with the proceeds of an issue of bond or notes issued under this act relates in part to employees of a governmental unit other than the , each such governmental unit shall be responsible for reimbursing the  for such proportion of the annual debt service expense paid by the  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  by each such governmental unit's proportionate share of the annual debt service expense as determined herein. The  shall have the same legal rights and authority as the retirement board of the  to collect any amount assessed to any such governmental unit.

**SECTION 6.** Notwithstanding Chapter 70 (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  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


BROCKTON
CITY OF CHAMPIONS



# Demographic and Economic Summary

## Demographic and Economic Summary

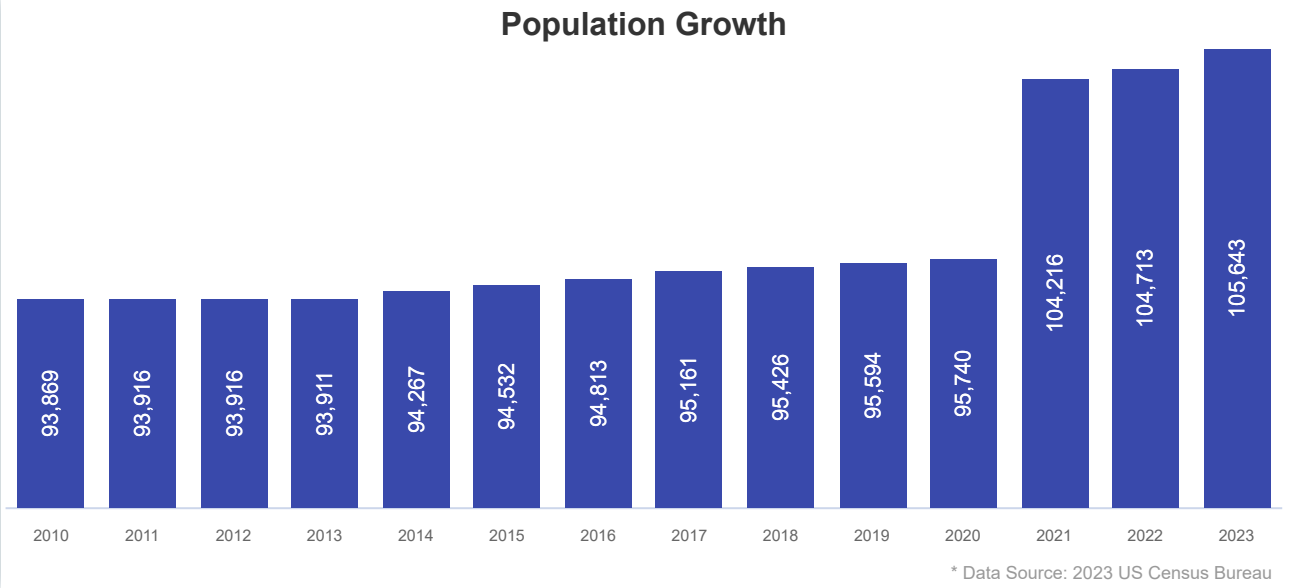
The City of Brockton is a densely developed, diverse urban community, located twenty-five miles south of Boston, covering 21.32 square miles of land with a population of 105,643 (U.S. Census Bureau). Brockton is a Gateway City, one of twenty-six midsize urban centers that anchor regional economies around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

TOTAL POPULATION
**105,643**

**0.90%**
vs.2022




## 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**
**$79,990**

* Data Source: 2023 US Census Bureau

## Household Analysis

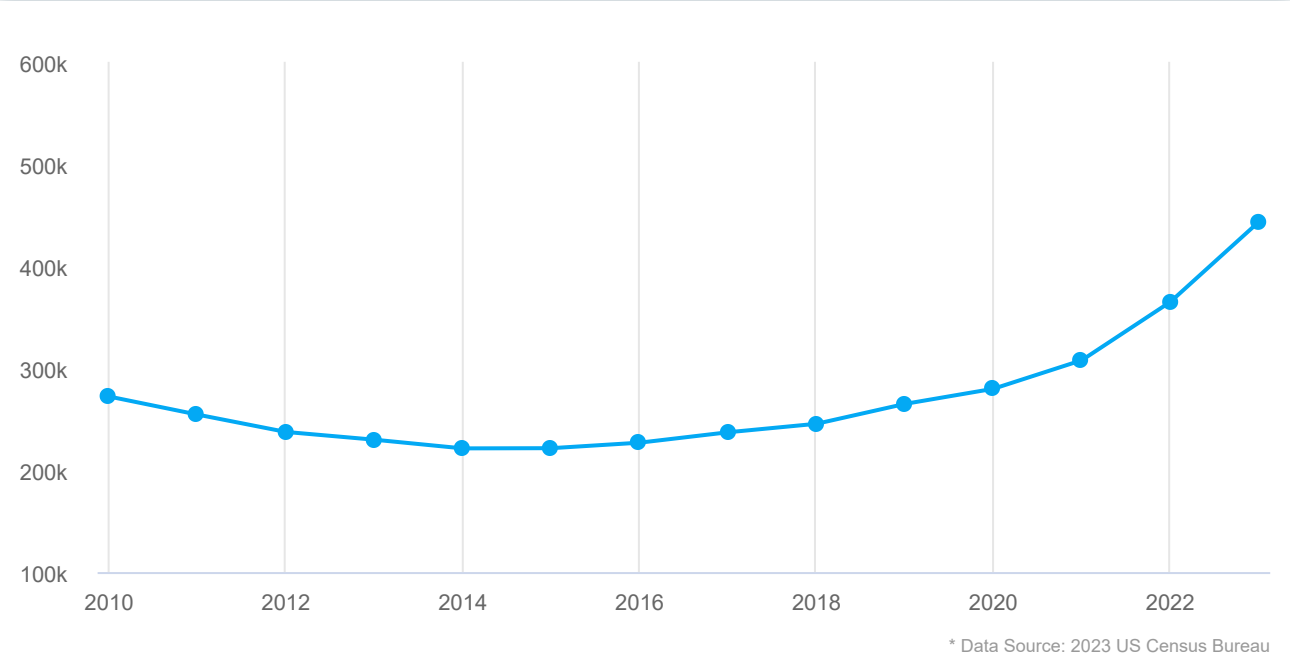
TOTAL HOUSEHOLDS
**37,304**

* Data Source: 2023 US Census Bureau

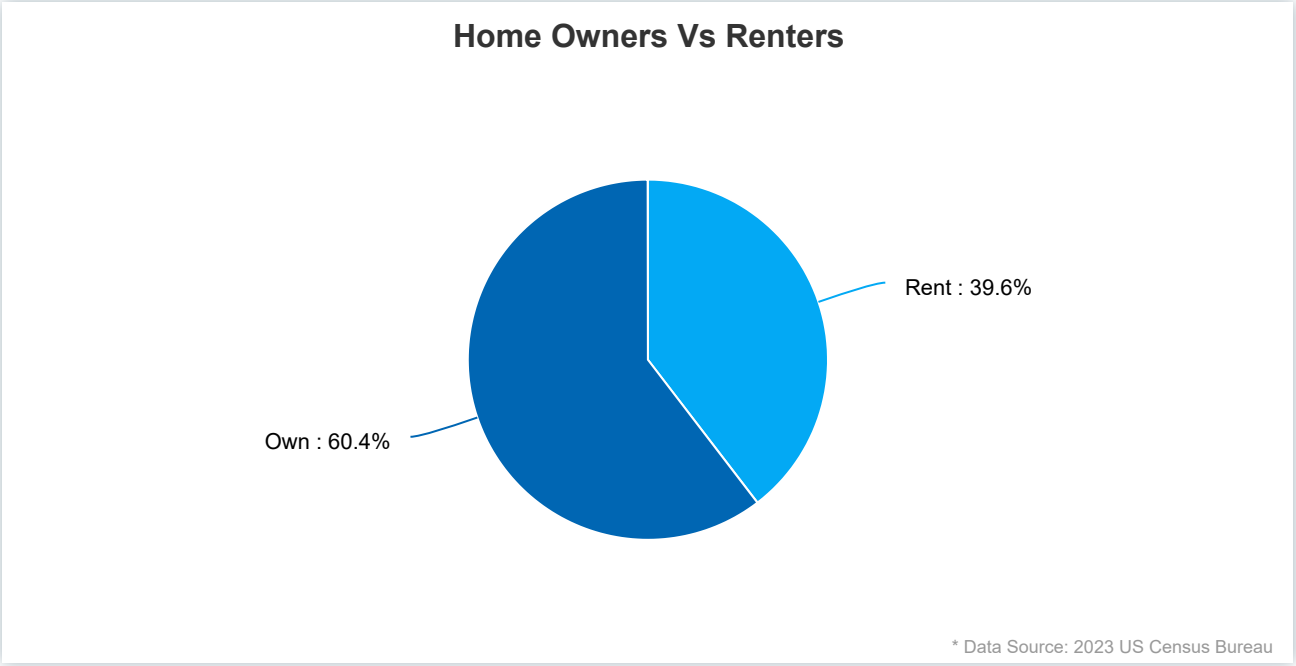
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

## Housing Overview

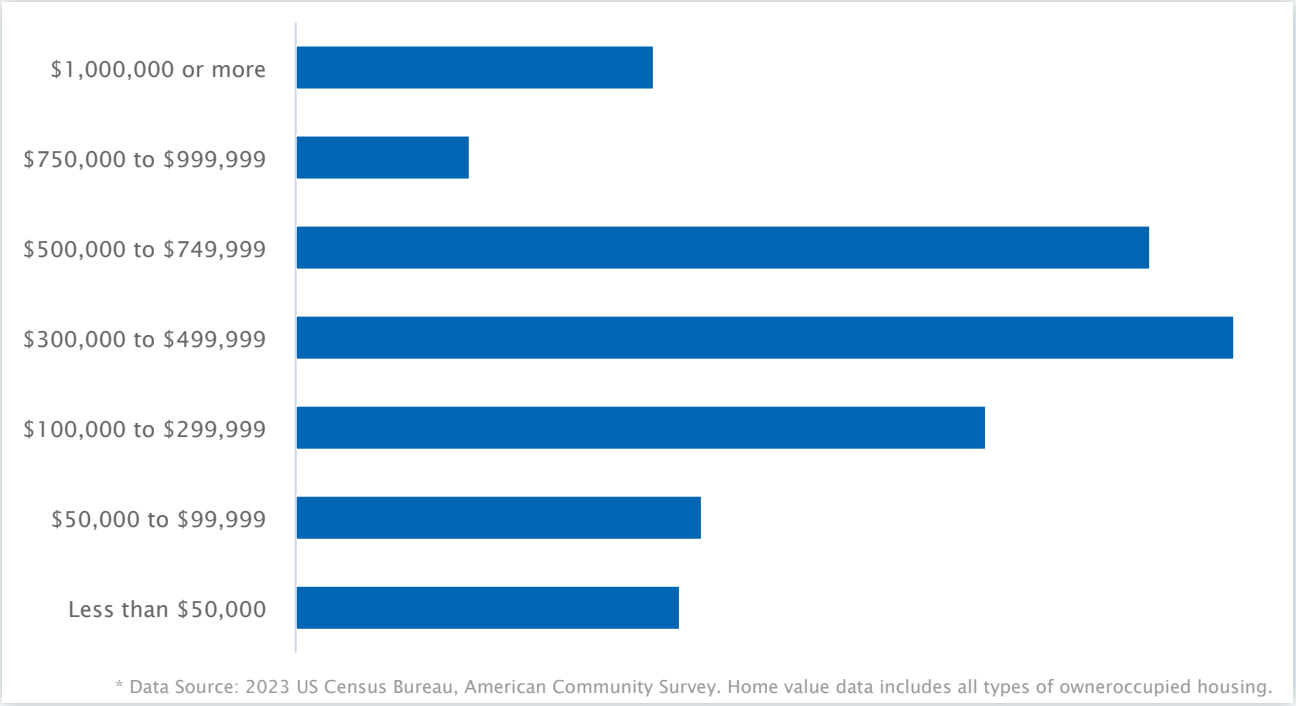
2023 MEDIAN HOME VALUE
**$443,100**



## Home Owners Vs Renters




## Home Value Distribution





# City Overview

**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.

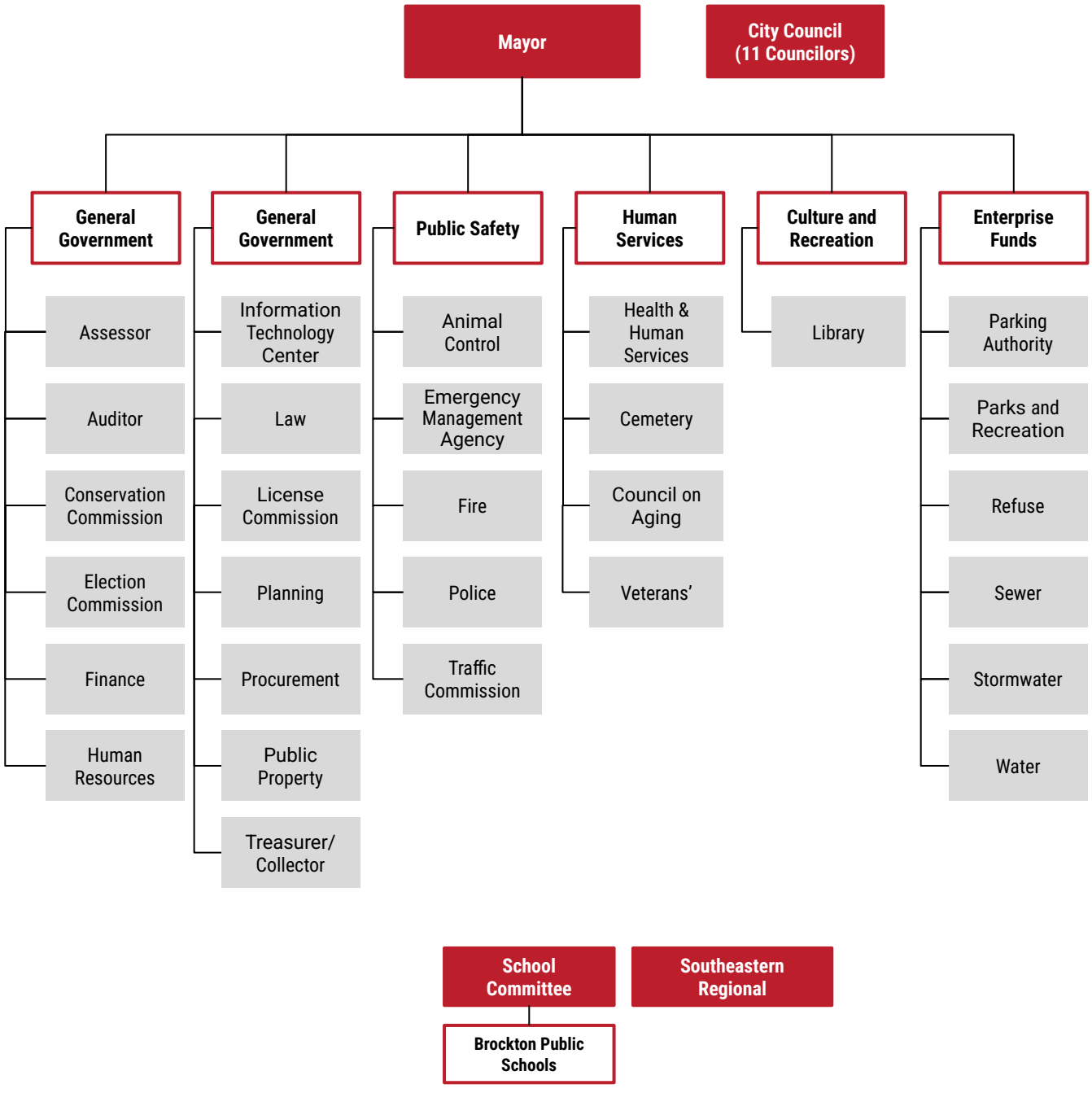
Farms gave way to factories, and Brockton became an epicenter of the shoe and textile industries, earning the name "Shoe City."At the dawn of the 20th century, the city had a population of 40,000; and more than 6,000 people were employed in over 100 separate shoe manufacturing entities.

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. Moises M. Rodrigues was sworn in as the City's fifty-first Mayor on January 5, 2026.

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



Moises M. Rodrigues
**Mayor**

### City Council



Susan Nicastro
**Ward 4 Councilor**



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



Carla Darosa
**Councilor-At-Large**



Jeff Charnel
**Councilor-At-Large**



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



Marlon D. Green
**Ward 1 Councilor**



Maria T. Tavares
**Ward 2 Councilor**



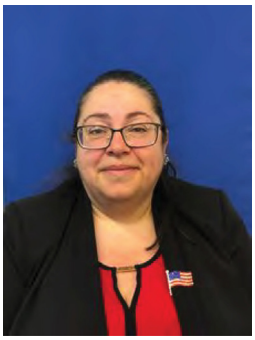
Philip E. Griffin
**Ward 3 Councilor**



Jeffery Thompson
**Ward 5 Councilor**



Jack F. Lally
**Ward 6 Councilor**
Council President



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.

| | |
|---|---|
| **Moises M. Rodrigues** | Mayor/Chair |
| **Dr. Priya Tahiliani** | Superintendent |
| **Stephen V. Pina** | Ward 1 Member |
| **Claudio Gomes** | Ward 2 Member/Vice Chair |
| **Ana Oliver** | Ward 3 Member |
| **Tony Rodrigues** | Ward 4 Member |
| **Sandra Centeio** | Ward 5 Member |
| **Joyce J. Asack** | Ward 6 Member |
| **Timothy J. Sullivan** | Ward 7 Member |

## Department Directory



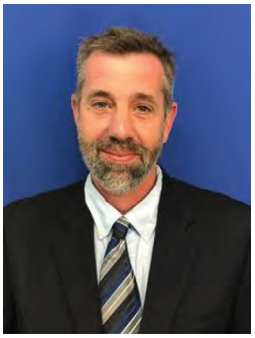
### Assessor
John O'Donnell
**Chairman-Board of Assessors**
45 School Street
Brockton, MA 02301

Email: assessors@cobma.us
Phone: 508-580-7194



### Auditor
Juan Pablo Gonzalez
**City Auditor**
45 School Street
Brockton, MA 02301

Email: auditors@cobma.us
Phone: 508-580-7135



### Cemetery/Parks and Recreation
Timothy Carpenter
**Superintendent of Parks**
45 Meadow Lane
Brockton, MA 02301

Email: 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
Phone: 508-580-7114



## Council on Aging

Janice Fitzgerald
**Director**
45 School Street
Brockton, MA 02301

Email: coa@cobma.us
Phone: 508-580-7175



## Department of Public Works

Patrick Hill
**Commissioner**
45 School Street
Brockton, MA 02301

Email: dpw@cobma.us
Phone: 508-580-7139



## Elections Commission

Cynthia Scrivini
**Executive Director**
45 School Street
Brockton, MA 02301

Email: elections@cobma.us
Phone: 508-580-7117




## Emergency Management

Stephen Hooke
**Director**
156 West Elm Street
Brockton, MA 02301

Email: bema@cobma.us
Phone: 508-580-7871



## Finance

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

Email: finance@cobma.us

Phone: 508-580-7165



## Fire

Brian Nardelli
**Fire Chief**
135 Warren Ave
Brockton, MA 02301

Email: fire@cobma.us

Phone: 508-580-2323



## Health and Human Services

Wadezah McCullough
**Commissioner**
60 Crescent Street
Brockton, MA 02301

Email: health@cobma.us

Phone: 508-580-7175



## Human Resources

Sandra Knight
**Director of Human Resources**
45 School Street
Brockton, MA 02301

Email: hr@cobma.us
Phone: 508-580-7820



## Information Technology Center

Jorge Vega
**Chief Information Officer**
135 Warren Ave
Brockton, MA 02301

Email: itchelpdesk@cobma.us
Phone: 508-580-7628



## Law Department

James O'Brien
**City Solicitor**
45 School Street
Brockton, MA 02301

Email: law@cobma.us
Phone: 508-580-7110



## Library

Paul Engle
**Director**
304 Main Street
Brockton, MA 02301

Email: library@cobma.us
Phone: 508-580-7890



## Mayor

Moises M. Rodrigues
**Mayor**
45 School Street
Brockton, MA 02301

Email: mayor@cobma.us
Phone: 508-580-7123



## Parking Authority

Eric Akesson
**Executive Director**
60 School Street
Brockton, MA 02301

Email: parking@cobma.us

Phone: 508-580-7840

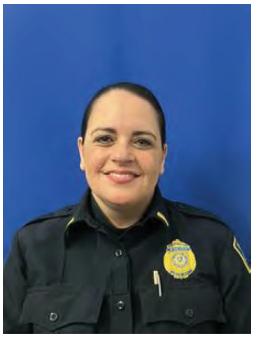


## Planner/Planning Board/Conservation Commission

Board/Conservation
**Commission**

Interim Director of Community Development & Planning
45 School Street
Brockton, MA 02301

Email: planning@cobma.us
Phone: 508-580-7113



## Police

Brenda Perez
**Police Chief**
135 Warren Ave
Brockton, MA 02301

Email: brocktonpolice@brocktonpolice.com
Phone: 508-941-0200



## Police - Animal Control Division

Tom DeChellis
**Director**
446 Court Street
Brockton, MA 02301

Email: animalcontrol@cobma.us
Phone: 508-580-7835



## Procurement

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

Email: procurement@cobma.us
Phone: 508-580-7191



## Public Property/War Memorial

William Forte
**Interim Superintendent of Buildings**
45 School Street
Brockton, MA 02301

Email: building@cobma.us
Phone: 508-580-7150



## School Department

Dr. Priya Tahiliani
**School Superintendent**
43 Crescent Street
Brockton, MA 02301

Email: 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
Phone: 508-580-7807



## Treasurer/Tax Collector

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

Email: 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
Phone: 508-580-7850

# 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 Fire Museum** - Constructed to preserve the proud history of firefighting. Thousands of firefighting 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 Industrywide traces the evolution of shoemaking from the 16th 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 Major League Baseball partner Frontier 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 Brockton Arts 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 individuals seeking freedom from slavery. 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 due to a disease, but the stump lives on, serving as a meaningful reminder that Brockton has always been a safe place for people of any race or nationality who decide to call it home.








## 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.



## 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 COVID-19 Pandemic. 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.



## Cape Verdean Festival

The Annual Cape Verdean Festival is a cherished cultural tradition serving the Cape Verdean community throughout Southeast Massachusetts. Organized by the Cape Verdean Association of Brockton, this vibrant event brings together community members to celebrate the rich heritage, cuisine, and music of Cape Verdean, Portuguese, and Brazilian culture.

The festival provides a dynamic platform for local vendors to showcase and sell food, fresh fruits, and clothing, while also highlighting the diversity of businesses operating in and around the City of Brockton. More than a marketplace, it serves as a meaningful gathering space where residents strengthen community bonds and honor their shared cultural identity.



## Brockton Services

**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**

- 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
- Eversource - 990 Belmont Street
- Eastern Bank- 770 Oak Street
- Concord Foods-10 Minuteman Way
- Boston Medical Center- South (BMC South)- 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**


BROCKTON
CITY OF CHAMPIONS

# Financial Summaries

# FY2027 Budget Calendar

| | |
|---|---|
| **November 27, 2025** | **Budget Kickoff Meeting:**<br>• CFO briefs department heads and fiscal staff on FY27 budget guidelines. |
| **January 13, 2026** | **Electronic Distribution of budget materials to departments:**<br>• Position list.<br>• Personal Services sheets.<br>• FY26 YTD budgets through December 31, 2025.<br>• FY27 budget guidelines. |
| **January 13, 2026 through February 10, 2026** | **Departments review and update budget materials:**<br>• Position list.<br>• Personal Service sheets.<br>• FY27 expenditure projections.<br>• Mission statement and services.<br>• Performance Measures<br>• FY26 accomplishments.<br>• FY27 objectives.<br>• Review FY27 revenue projections.<br>All supporting documentation must be submitted to the Finance Department for preliminary review. |
| **February 10, 2026** | **Deadline for FY27 budgets to be updated in Munis.** |
| **March 3, 2026 through March 14, 2026** | **Department head meetings with the CFO:**<br>• Review the status of FY26 budgets and FY27 projected budgets.<br>• Review department goals and accomplishments (FY26-FY27).<br>• Review grants and revenue projections. |
| **March 31, 2026 through April 11 2026** | **Review budgets with Mayor and prepare budget documents.** |
| **June 1, 2026** | **Mayor and CFO budget presentations and distribution of budget documents to the City Council.** |
| **June 8, 9, 10 2026** | **Budget is submitted:**<br>• Appropriation Order to the City Clerk *<br>• Projected Budget Hearings - June 8 - June 10, 2026<br>• City Council Final Vote * |

## 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 FY27 was initiated in November 2025. 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 FY27 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 FY27 Budget. The FY27 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 8, 2026-June 10, 2026. The City Council has the jurisdiction to make reductions, but cannot increase the proposed budget. The annual budget for FY27 becomes effective July 1, 2026.

# 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 ofthe 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.

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:

1. Real estate and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances and continuing appropriations are recorded as the equivalent to expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
3. Certain activities and transactions are presented as components of the General Fund (budgetary), rather than as separate funds (GAAP).
4. 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.

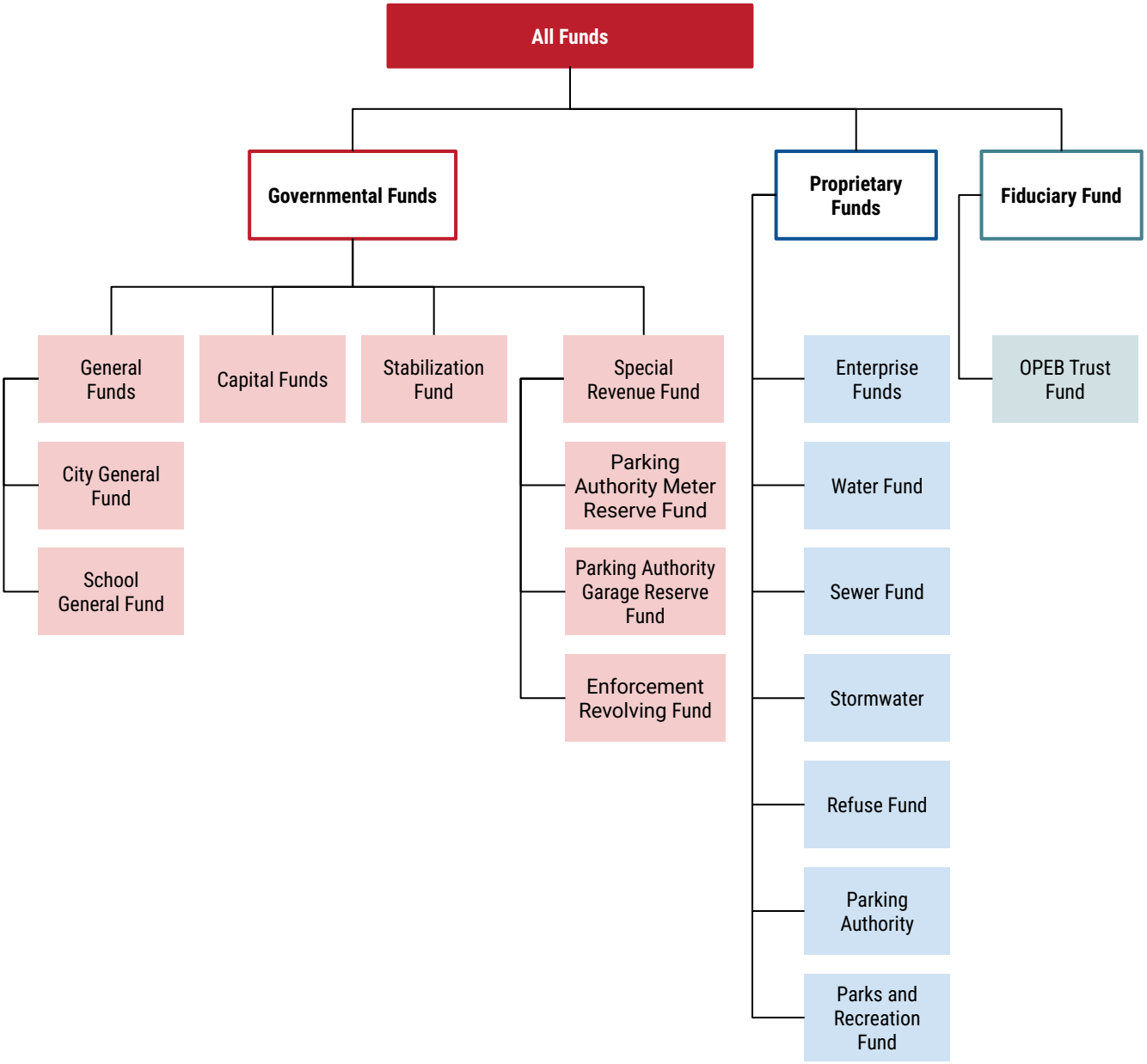
The Capital Projects Fund is used to account for expenditures on the acquisition or construction of major capital facilities as well as items related to the City's Capital Plan.

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 | ✓ | | |
| Cemetery Department | ✓ | | |
| City Clerk | ✓ | | |
| Conservation Commission | ✓ | | |
| Council on Aging | ✓ | | |
| DPW- Commissioner | ✓ | | |
| DPW- Engineering | ✓ | | |
| DPW- Highway | ✓ | | |
| DPW- Maintenance | ✓ | | |
| Election Commission | ✓ | | |
| Emergency Management Agency | ✓ | | |
| Finance | ✓ | | |
| Fire | ✓ | | |
| Health and Human Services | ✓ | | |
| 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 | ✓ | | |
| Veterans' Services | ✓ | | |
| War Memorial | ✓ | | |
| Water | | ✓ | |
| Sewer | | ✓ | |
| Refuse | | ✓ | |
| Parks and Recreation | | ✓ | |

## BUDGET APPROPRIATION BY FUND

| FUND TYPE | | FY2027* |
|---|---|---|
| DIRECT GENERAL FUND | $ | 565,450,363 |
| **TOTAL GENERAL FUND** | **$** | **565,450,363** |
| | | |
| **ENTERPRISE FUNDS** | | |
| STORMWATER | $ | 845,056 |
| WATER | $ | 22,573,876 |
| SEWER | $ | 23,086,158 |
| REFUSE | $ | 12,052,327 |
| PARKS AND RECREATION | $ | 2,691,492 |
| PARKING AUTHORITY | $ | 2,349,129 |
| | | |
| **TOTAL ENTERPRISE FUND** | **$** | **63,598,038** |
| | | |
| **FY2027 GRAND TOTAL APPROPRIATION*** | **$** | **629,048,401** |

***Figures represent the proposed FY27 budget on June 10, 2026.**

# Appropriation Order

ORDERED: 1. Move that $565,450,363 be appropriated for the following general fund departmental expenditures of the City for the fiscal year ending June 30, 2027, which will be funded through the following sources:

| | |
|---|---|
| STATE AID | 320,199,216 |
| TAX LEVY | 193,253,325 |
| LOCAL RECEIPTS | 33,307,000 |
| AVAILABLE FUNDS | 9,647,382 |
| CHAPTER 324 SUPPLEMENTAL RESERVE | 9,043,440 |
| **TOTAL** | **565,450,363** |

## GENERAL GOVERNMENT

### ASSESSOR

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 7,500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 621,267 |
| ORDINARY MAINTENANCE - SERVICES | 122,150 |
| ORDINARY MAINTENANCE - GOODS | 7,000 |

### AUDITOR

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 2,500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 772,222 |
| ORDINARY MAINTENANCE - SERVICES | 277,750 |
| ORDINARY MAINTENANCE - GOODS | 18,500 |

### AUDITOR MAIL

| | |
|---|---|
| ORDINARY MAINTENANCE - SERVICES | 275,500 |

### AUDITOR TELEPHONE

| | |
|---|---|
| ORDINARY MAINTENANCE - SERVICES | 77,000 |

### CITY CLERK

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 10,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 331,815 |
| ORDINARY MAINTENANCE - SERVICES | 20,000 |
| ORDINARY MAINTENANCE - GOODS | 12,300 |

### CITY COUNCIL

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 15,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 872,585 |
| ORDINARY MAINTENANCE - SERVICES | 31,500 |
| ORDINARY MAINTENANCE - GOODS | 25,750 |

### CONSERVATION COMMISSION

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 1,500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 20,000 |
| ORDINARY MAINTENANCE - SERVICES | 850 |
| ORDINARY MAINTENANCE - GOODS | 3,200 |

### ELECTION COMMISSION

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 10,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 502,899 |
| ORDINARY MAINTENANCE - SERVICES | 63,950 |
| ORDINARY MAINTENANCE - GOODS | 6,105 |

| | |
|---|---|
| **FINANCE** | |
| PERSONAL SERVICES - OVERTIME | 500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 837,148 |
| ORDINARY MAINTENANCE - SERVICES | 133,000 |
| ORDINARY MAINTENANCE - GOODS | 27,718 |
| **HUMAN RESOURCES** | |
| PERSONAL SERVICES - OVERTIME | 1,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 443,656 |
| ORDINARY MAINTENANCE - SERVICES | 149,280 |
| ORDINARY MAINTENANCE - GOODS | 42,652 |
| EMPLOYEE BENEFITS | 70,964,635 |
| **INFORMATION TECHNOLOGY CENTER** | |
| PERSONAL SERVICES - OVERTIME | 50,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,555,007 |
| ORDINARY MAINTENANCE - SERVICES | 1,491,500 |
| ORDINARY MAINTENANCE - GOODS | 427,500 |
| **LAW** | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 770,597 |
| ORDINARY MAINTENANCE - SERVICES | 507,000 |
| ORDINARY MAINTENANCE - GOODS | 412,400 |
| WORKERS COMPENSATION | 1,240,183 |
| PROPERTY INSURANCE | 2,300,000 |
| **LAW - LICENSE COMMISSION** | |
| PERSONAL SERVICES - OVERTIME | 10,950 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 115,667 |
| ORDINARY MAINTENANCE - SERVICES | 1,600 |
| ORDINARY MAINTENANCE - GOODS | 1,750 |
| **MAYOR** | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 777,278 |
| ORDINARY MAINTENANCE - SERVICES | 219,000 |
| ORDINARY MAINTENANCE - GOODS | 50,800 |
| 40 R ACTIVITIES | 11,041 |
| MAYOR CULTURAL AFFAIRS | 15,000 |
| MAYOR CABLE ACCESS | 675,000 |
| WOMEN'S COMMISSION | 1,500 |
| DIVERSITY COMMISSION | 1,500 |
| HISTORICAL COMMISSION | 1,500 |
| YOUTH TASK FORCE | 100,000 |
| **PLANNING AND ECONOMIC DEVELOPMENT** | |
| PERSONAL SERVICES - OVERTIME | 3,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 641,811 |
| ORDINARY MAINTENANCE - SERVICES | 136,600 |
| ORDINARY MAINTENANCE - GOODS | 9,950 |
| **PLANNING BOARD** | |
| PERSONAL SERVICES - OVERTIME | 5,000 |
| PERSONAL SERVICES- OTHER THAN OVERTIME | 19,500 |
| ORDINARY MAINTENANCE - SERVICES | 4,000 |

| | |
|---|---|
| ORDINARY MAINTENANCE - GOODS | 1,300 |
| **PROCUREMENT DEPARTMENT** | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 233,182 |
| ORDINARY MAINTENANCE - SERVICES | 525 |
| ORDINARY MAINTENANCE - GOODS | 9,450 |
| **PUBLIC PROPERTY** | |
| PERSONAL SERVICES - OVERTIME | 200,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 3,272,427 |
| ORDINARY MAINTENANCE - SERVICES | 553,850 |
| ORDINARY MAINTENANCE - GOODS | 183,600 |
| P. P. STADIUM ORDINARY MAINTENANCE - SERVICES | 107,500 |
| **TREASURER/TAX COLLECTOR** | |
| PERSONAL SERVICES - OVERTIME | 7,500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,266,527 |
| ORDINARY MAINTENANCE - SERVICES | 23,750 |
| ORDINARY MAINTENANCE - GOODS | 27,970 |
| MEDICARE TAX | 4,510,000 |
| **PUBLIC SAFETY** | |
| **EMERGENCY MANAGEMENT AGENCY** | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 199,028 |
| ORDINARY MAINTENANCE - SERVICES | 6,800 |
| ORDINARY MAINTENANCE - GOODS | 7,100 |
| **FIRE** | |
| PERSONAL SERVICES - OVERTIME | 408,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 34,206,587 |
| ORDINARY MAINTENANCE - SERVICES | 1,116,274 |
| ORDINARY MAINTENANCE - GOODS | 515,110 |
| PERSONAL SERVICES - FIRE STAFFING OVERTIME | 1,300,000 |
| PRINCIPAL AND INTEREST ON LONG-TERM DEBT | 301,750 |
| **POLICE** | |
| PERSONAL SERVICES - OVERTIME | 1,500,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 30,660,318 |
| ORDINARY MAINTENANCE - SERVICES | 815,676 |
| ORDINARY MAINTENANCE - GOODS | 622,703 |
| **POLICE - ANIMAL CONTROL DIVISION** | |
| PERSONAL SERVICES - OVERTIME | 45,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 820,732 |
| ORDINARY MAINTENANCE - SERVICES | 51,095 |
| ORDINARY MAINTENANCE - GOODS | 11,095 |
| **POLICE - PUBLIC SAFETY DIVISION** | |
| ORDINARY MAINTENANCE - SERVICES | 578,754 |
| ORDINARY MAINTENANCE - GOODS | 15,000 |

| | |
|---|---|
| **TRAFFIC COMMISSION** | |
| PERSONAL SERVICES - OVERTIME | 50,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 8,000 |
| ORDINARY MAINTENANCE - SERVICES | 164,822 |
| ORDINARY MAINTENANCE - GOODS | 313,000 |

## DEPARTMENT OF PUBLIC WORKS

| | |
|---|---|
| **DPW-COMMISSIONER** | |
| PERSONAL SERVICES - OVERTIME | 2,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 550,837 |
| ORDINARY MAINTENANCE - SERVICES | 1,550 |
| ORDINARY MAINTENANCE - GOODS | 8,300 |
| **DPW-ENGINEERING** | |
| PERSONAL SERVICES - OVERTIME | 10,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 260,270 |
| ORDINARY MAINTENANCE - SERVICES | 12,600 |
| ORDINARY MAINTENANCE - GOODS | 13,487 |
| **DPW-HIGHWAY** | |
| PERSONAL SERVICES - OVERTIME | 338,092 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 2,017,300 |
| ORDINARY MAINTENANCE - SERVICES | 722,100 |
| ORDINARY MAINTENANCE - GOODS | 988,035 |
| SNOW AND ICE | 2,610,000 |
| **DPW-MAINTENANCE** | |
| PERSONAL SERVICES - OVERTIME | 30,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 256,808 |
| ORDINARY MAINTENANCE - SERVICES | 20,000 |
| ORDINARY MAINTENANCE - GOODS | 509,260 |

## HUMAN SERVICES

| | |
|---|---|
| **HEALTH AND HUMAN SERVICES** | |
| PERSONAL SERVICES - OVERTIME | 3,500 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 777,499 |
| ORDINARY MAINTENANCE - SERVICES | 21,250 |
| ORDINARY MAINTENANCE - GOODS | 29,000 |
| **CEMETERY** | |
| PERSONAL SERVICES - OVERTIME | 110,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 434,584 |
| ORDINARY MAINTENANCE - SERVICES | 134,000 |
| ORDINARY MAINTENANCE - GOODS | 92,500 |
| **COUNCIL ON AGING** | |
| PERSONAL SERVICES - OVERTIME | 1,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 366,157 |
| ORDINARY MAINTENANCE - SERVICES | 45,000 |
| ORDINARY MAINTENANCE - GOODS | 25,450 |
| **VETERANS' COUNCIL** | |
| VET COUNCIL GOODS & SUPPLIES | 16,000 |

| | |
|---|---|
| **VETERANS' SERVICES** | |
| PERSONAL SERVICES - OVERTIME | 2,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 332,158 |
| ORDINARY MAINTENANCE - SERVICES | 14,000 |
| ORDINARY MAINTENANCE - GOODS | 619,500 |

## CULTURE AND RECREATION

| | |
|---|---|
| **LIBRARY** | |
| PERSONAL SERVICES - OVERTIME | 26,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 2,451,955 |
| ORDINARY MAINTENANCE - SERVICES | 507,450 |
| ORDINARY MAINTENANCE - GOODS | 462,000 |
| **TREASURER'S DEBT SERVICE** | |
| TREASURER'S DEBT SERVICE | 21,770,112 |
| PENSION OBLIGATION BOND DEBT SERVICE | 25,258,622 |
| **PENSION/RETIREMENT** | |
| CONTRIBUTORY | 13,846,344 |

## EDUCATION

| | |
|---|---|
| **SCHOOLS** | |
| NET SCHOOL SPENDING | 251,570,800 |
| NON NET SCHOOL SPENDING | 18,000,000 |
| **SOUTHEASTERN REGIONAL SCHOOL** | |
| COLLABORATIVE PROGRAMS | 5,934,808 |
| **GENERAL FUND SUBSIDIES** | |
| PARK AND RECREATION GENERAL FUND SUBSIDY | 500,000 |
| **TOTAL GENERAL FUND** | **524,081,819** |
| AMOUNT TO BE RAISED- OVERLAY | 1,300,000 |
| GOVERNMENT ASSESSMENTS | 40,068,544 |
| **TOTAL BUDGET*** | **565,450,363** |

ORDERED 2. Moved that $770,056 be appropriated for the Stormwater enterprise fund that $75,000 be included in appropriations from the general fund for indirect costs and be allocated to the Stormwater enterprise fund for funding and that $845,056 be raised as follows:

| | |
|---|---|
| USER CHARGES | 850,000 |
| **TOTAL** | **850,000** |
| **STORMWATER** | |
| PERSONAL SERVICES - OVERTIME | 5,000 |
| PERSONAL SERVICES- OTHER THAN OVERTIME | 230,056 |
| PURCHASE OF SERVICES | 440,000 |
| GOODS AND SUPPLIES | 35,000 |
| DEBT SERVICE | 60,000 |
| DIRECT COSTS | **770,056** |
| INDIRECT COSTS | 75,000 |
| **TOTAL*** | **845,056** |

ORDERED 3. Moved that $20,573,876 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 $22,573,876 be raised as follows:

| | |
|---|---|
| USER CHARGES | 21,200,000 |
| RETAINED EARNINGS | 1,373,876 |
| **TOTAL** | **22,573,876** |

**WATER**

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 750,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 2,988,333 |
| PURCHASE OF SERVICES | 5,808,432 |
| GOODS AND SUPPLIES | 780,300 |
| DEBT SERVICE | 3,039,246 |
| OTHER CONTRACTED SERVICES | 7,207,565 |
| DIRECT COSTS | **20,573,876** |
| INDIRECT COSTS | 2,000,000 |
| **TOTAL*** | **22,573,876** |

ORDERED 4. Moved that $21,586,158 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 $23,086,158 be raised as follows:

| | |
|---|---|
| USER CHARGES | 23,500,000 |
| **TOTAL** | **23,500,000** |

**SEWER**

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 405,433 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,892,349 |
| PURCHASE OF SERVICES | 13,953,344 |
| GOODS AND SUPPLIES | 652,500 |
| DEBT SERVICE | 4,682,532 |
| DIRECT COSTS | **21,586,158** |
| INDIRECT COSTS | 1,500,000 |
| **TOTAL*** | **23,086,158** |

ORDERED 5. Moved that $11,052,327 be appropriated for the Refuse enterprise fund that $1,000,000 be included in appropriations from the general fund for indirect costs and be allocated to the Refuse enterprise fund for funding and that $12,052,327 be raised as follows:

| | |
|---|---|
| USER CHARGES | 13,324,100 |
| **TOTAL** | **13,324,100** |

**REFUSE**

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 172,236 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 927,085 |
| PURCHASE OF SERVICES | 9,874,006 |
| GOODS AND SUPPLIES | 79,000 |
| DIRECT COSTS | **11,052,327** |
| INDIRECT COSTS | 1,000,000 |
| **TOTAL** | **12,052,327** |

ORDERED 6. Moved that $2,691,492 be appropriated for the Parks and Recreation enterprise fund and that $2,691,492 be raised as follows:

| | |
|---|---|
| DEPARTMENTAL REVENUE | 1,800,000 |
| RETAINED EARNINGS | 391,492 |

| | |
|---|---|
| GENERAL FUND SUBSIDY | 500,000 |
| **TOTAL** | **2,691,492** |

**PARKS AND RECREATION**

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 250,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,176,323 |
| PURCHASE OF SERVICES | 1,060,360 |
| GOODS AND SUPPLIES | 132,041 |
| OTHER CONTRACTED SERVICES | 72,768 |
| DIRECT COSTS | **2,691,492** |
| **TOTAL** | **2,691,492** |

ORDERED 7. Moved that $1,949,129 be appropriated for the Parking Authority enterprise fund that $400,000 be included in appropriations from the general fund for indirect costs and be allocated to the Parking Authority enterprise fund for funding and that $2,349,129 be raised as follows:

| | |
|---|---|
| DEPARTMENTAL REVENUE | 1,821,000 |
| RETAINED EARNINGS | 528,129 |
| **TOTAL** | **2,349,129** |

**PARKING AUTHORITY**

| | |
|---|---|
| PERSONAL SERVICES - OVERTIME | 24,000 |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 931,074 |
| PURCHASE OF SERVICES | 360,940 |
| GOODS AND SUPPLIES | 54,150 |
| DEBT SERVICE | 518,965 |
| SNOW AND ICE | 60,000 |
| DIRECT COSTS | **1,949,129** |
| INDIRECT COSTS | 400,000 |
| **TOTAL** | **2,349,129** |

***Figures represent the proposed FY27 budget on June 10, 2026.**

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **ASSESSOR** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 5,000 | 7,500 | 50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 562,753 | 621,967 | 621,267 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 210,410 | 322,150 | 122,150 | -62% |
| ORDINARY MAINTENANCE - GOODS | 2,822 | 7,250 | 7,000 | -3% |
| **TOTAL** | **775,985** | **956,367** | **757,917** | -21% |
| **AUDITOR** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,363 | 5,000 | 2,500 | -50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 704,544 | 973,449 | 772,222 | -21% |
| ORDINARY MAINTENANCE - SERVICES | 197,676 | 272,750 | 277,750 | 2% |
| ORDINARY MAINTENANCE - GOODS | 13,353 | 18,500 | 18,500 | 0% |
| **TOTAL** | **917,936** | **1,269,699** | **1,070,972** | -16% |
| **AUDITOR MAIL** | | | | |
| ORDINARY MAINTENANCE - SERVICES | 319,222 | 275,500 | 275,500 | 0% |
| **TOTAL** | **319,222** | **275,500** | **275,500** | 0% |
| **AUDITOR TELEPHONE** | | | | |
| ORDINARY MAINTENANCE - SERVICES | 67,666 | 77,000 | 77,000 | 0% |
| **TOTAL** | **67,666** | **77,000** | **77,000** | 0% |
| **CITY CLERK** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,413 | 7,500 | 10,000 | 33% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 456,837 | 347,607 | 331,815 | -5% |
| ORDINARY MAINTENANCE - SERVICES | 1,969 | 29,500 | 20,000 | -32% |
| ORDINARY MAINTENANCE - GOODS | 5,922 | 12,300 | 12,300 | 0% |
| **TOTAL** | **467,140** | **396,907** | **374,115** | -6% |
| **CITY COUNCIL** | | | | |
| PERSONAL SERVICES - OVERTIME | 8,522 | 15,000 | 15,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 597,732 | 911,685 | 872,585 | -4% |
| ORDINARY MAINTENANCE - SERVICES | 14,897 | 56,500 | 31,500 | -44% |
| ORDINARY MAINTENANCE - GOODS | 3,973 | 47,750 | 25,750 | -46% |
| **TOTAL** | **625,124** | **1,030,935** | **944,835** | -8% |
| **CONSERVATION COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 538 | 5,500 | 1,500 | -73% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 14,300 | 20,000 | 20,000 | 0 |
| ORDINARY MAINTENANCE - SERVICES | 524 | 850 | 850 | 0% |
| ORDINARY MAINTENANCE - GOODS | 1,470 | 3,200 | 3,200 | 0% |
| **TOTAL** | **16,832** | **29,550** | **25,550** | -14% |
| **ELECTION COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,080 | 5,000 | 10,000 | 100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 465,655 | 495,716 | 502,899 | 1% |
| ORDINARY MAINTENANCE - SERVICES | 76,144 | 66,400 | 63,950 | -4% |
| ORDINARY MAINTENANCE - GOODS | 4,258 | 4,585 | 6,105 | 33% |
| **TOTAL** | **548,136** | **571,701** | **582,954** | 2% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **FINANCE** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 500 | 500 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 732,166 | 905,817 | 837,148 | -8% |
| ORDINARY MAINTENANCE - SERVICES | 420,067 | 208,000 | 133,000 | -36% |
| ORDINARY MAINTENANCE - GOODS | 16,060 | 32,720 | 27,718 | -15% |
| **TOTAL** | **1,168,293** | **1,147,037** | **998,366** | -13% |
| **HUMAN RESOURCES** | | | | |
| PERSONAL SERVICES - OVERTIME | 226 | 2,000 | 1,000 | -50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 238,368 | 498,791 | 443,656 | -11% |
| ORDINARY MAINTENANCE - SERVICES | 143,914 | 181,000 | 149,280 | -18% |
| ORDINARY MAINTENANCE - GOODS | 15,786 | 25,000 | 42,652 | 71% |
| EMPLOYEE BENEFITS | 61,317,171 | 69,813,026 | 70,964,635 | 2% |
| **TOTAL** | **61,715,465** | **70,519,817** | **71,601,223** | 2% |
| **INFORMATION TECHNOLOGY CENTER** | | | | |
| PERSONAL SERVICES - OVERTIME | 39,203 | 50,000 | 50,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,286,567 | 1,494,814 | 1,555,007 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 1,404,232 | 2,183,000 | 1,491,500 | -32% |
| ORDINARY MAINTENANCE - GOODS | 342,034 | 511,100 | 427,500 | -16% |
| **TOTAL** | **3,072,036** | **4,238,914** | **3,524,007** | -17% |
| **LAW** | | | | |
| PERSONAL SERVICES - OVERTIME | 977 | 1,000 | - | -100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,102,323 | 1,156,991 | 770,597 | -33% |
| ORDINARY MAINTENANCE - SERVICES | 768,846 | 390,000 | 507,000 | 30% |
| ORDINARY MAINTENANCE - GOODS | 98,727 | 414,864 | 412,400 | -1% |
| LAW COURT JUDGEMENTS | 2,039,271 | 1,500,000 | - | -100% |
| WORKERS COMPENSATION | 1,494,014 | 1,240,183 | 1,240,183 | 0% |
| PROPERTY INSURANCE | 2,548,321 | 2,300,000 | 2,300,000 | 0% |
| **TOTAL** | **8,052,479** | **7,003,038** | **5,230,180** | -25% |
| **LAW- LICENSE COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 4,019 | 10,950 | 10,950 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 110,434 | 111,934 | 115,667 | 3% |
| ORDINARY MAINTENANCE - SERVICES | 265 | 1,600 | 1,600 | 0% |
| ORDINARY MAINTENANCE - GOODS | 820 | 1,750 | 1,750 | 0% |
| **TOTAL** | **115,539** | **126,234** | **129,967** | 3% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **MAYOR** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 3,000 | - | -100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 794,873 | 1,018,228 | 777,278 | -24% |
| ORDINARY MAINTENANCE - SERVICES | 17,128 | 299,000 | 219,000 | -27% |
| ORDINARY MAINTENANCE - GOODS | 42,395 | 50,774 | 50,800 | 0% |
| 40 R ACTIVITIES | - | 11,041 | 11,041 | 0% |
| MAYOR CULTURAL AFFAIRS | 3,437 | 15,000 | 15,000 | 0% |
| MAYOR CABLE ACCESS | 675,000 | 675,000 | 675,000 | 0% |
| WOMEN'S COMMISSION | 1,304 | 1,500 | 1,500 | 0% |
| DIVERSITY COMMISSION | - | 1,500 | 1,500 | 0% |
| HISTORICAL COMMISSION | - | 1,500 | 1,500 | 0% |
| YOUTH TASK FORCE | 32,983 | 100,000 | 100,000 | 0% |
| **TOTAL** | **1,567,119** | **2,176,543** | **1,852,619** | -15% |
| **PLANNING AND ECONOMIC DEVELOPMENT** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,851 | 3,000 | 3,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 539,498 | 600,490 | 641,811 | 7% |
| ORDINARY MAINTENANCE - SERVICES | 82,017 | 236,600 | 136,600 | -42% |
| ORDINARY MAINTENANCE - GOODS | 3,064 | 9,950 | 9,950 | 0% |
| **TOTAL** | **626,429** | **850,040** | **791,361** | -7% |
| **PLANNING BOARD** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,840 | 5,000 | 5,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 13,800 | 19,500 | 19,500 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 2,757 | 3,500 | 4,000 | 14% |
| ORDINARY MAINTENANCE - GOODS | 309 | 1,300 | 1,300 | 0% |
| **TOTAL** | **19,706** | **29,300** | **29,800** | 2% |
| **PROCUREMENT DEPARTMENT** | | | | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 183,640 | 187,038 | 233,182 | 25% |
| ORDINARY MAINTENANCE - SERVICES | 525 | 525 | 525 | 0% |
| ORDINARY MAINTENANCE - GOODS | 5,913 | 9,450 | 9,450 | 0% |
| **TOTAL** | **190,078** | **197,013** | **243,157** | 23% |
| **PUBLIC PROPERTY** | | | | |
| PERSONAL SERVICES - OVERTIME | 169,160 | 200,000 | 200,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 3,043,361 | 3,307,255 | 3,272,427 | -1% |
| ORDINARY MAINTENANCE - SERVICES | 375,247 | 399,350 | 553,850 | 39% |
| ORDINARY MAINTENANCE - GOODS | 145,431 | 173,600 | 183,600 | 6% |
| P. P. STADIUM ORDINARY MAINTENANCE-SERVICES | 89,856 | 102,500 | 107,500 | 5% |
| P. P. STADIUM ORDINARY MAINTENANCE-GOODS | - | 30,000 | - | -100% |
| **TOTAL** | **3,823,056** | **4,212,705** | **4,317,377** | 2% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **TREASURER/TAX COLLECTOR** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,278 | 3,000 | 7,500 | 150% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 965,847 | 1,009,266 | 1,266,527 | 25% |
| ORDINARY MAINTENANCE - SERVICES | 41,512 | 23,500 | 23,750 | 1% |
| ORDINARY MAINTENANCE - GOODS | 66,502 | 25,470 | 27,970 | 10% |
| MEDICARE TAX | 4,326,564 | 4,260,041 | 4,510,000 | 6% |
| **TOTAL** | **5,401,702** | **5,321,277** | **5,835,747** | 10% |

## PUBLIC SAFETY

| | | | | |
|---|---|---|---|---|
| **EMERGENCY MANAGEMENT AGENCY** | | | | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 91,836 | 109,235 | 199,028 | 82% |
| ORDINARY MAINTENANCE - SERVICES | 5,656 | 6,300 | 6,800 | 8% |
| ORDINARY MAINTENANCE - GOODS | 2,475 | 5,850 | 7,100 | 21% |
| **TOTAL** | **99,967** | **121,385** | **212,928** | 75% |
| **FIRE** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,565,682 | 408,000 | 408,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 30,646,341 | 34,201,462 | 34,206,587 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 881,265 | 1,068,571 | 1,116,274 | 4% |
| ORDINARY MAINTENANCE - GOODS | 498,286 | 513,080 | 515,110 | 0% |
| PERSONAL SERVICES -FIRE STAFFING OVERTIME | 870,000 | 1,000,000 | 1,300,000 | 30% |
| PRINCIPAL & INTEREST ON LONG-TERM DEBT | 299,750 | 299,750 | 301,750 | 1% |
| **TOTAL** | **34,761,323** | **37,490,863** | **37,847,721** | 1% |
| **POLICE** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,423,642 | 1,800,841 | 1,500,000 | -17% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 29,294,128 | 32,108,264 | 30,660,318 | -5% |
| ORDINARY MAINTENANCE - SERVICES | 757,907 | 880,138 | 815,676 | -7% |
| ORDINARY MAINTENANCE - GOODS | 460,297 | 617,818 | 622,703 | 1% |
| **TOTAL** | **31,935,974** | **35,407,061** | **33,598,697** | -5% |
| **POLICE - ANIMAL CONTROL DIVISION** | | | | |
| PERSONAL SERVICES - OVERTIME | 36,981 | 25,000 | 45,000 | 80% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 670,520 | 783,973 | 820,732 | 5% |
| ORDINARY MAINTENANCE - SERVICES | 35,363 | 42,595 | 51,095 | 20% |
| ORDINARY MAINTENANCE - GOODS | 9,018 | 19,095 | 11,095 | -42% |
| **TOTAL** | **751,881** | **870,663** | **927,922** | 7% |
| **POLICE - PUBLIC SAFETY BUILDING DIVISION** | | | | |
| ORDINARY MAINTENANCE - SERVICES | - | 291,241 | 578,754 | 99% |
| ORDINARY MAINTENANCE - GOODS | - | 4,000 | 15,000 | 275% |
| **TOTAL** | **-** | **295,241** | **593,754** | 101% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **TRAFFIC COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 34,510 | 50,000 | 50,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 5,000 | 8,000 | 8,000 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 90,261 | 129,822 | 164,822 | 27% |
| ORDINARY MAINTENANCE - GOODS | 279,889 | 268,000 | 313,000 | 17% |
| **TOTAL** | **409,660** | **455,822** | **535,822** | 18% |

## DEPARTMENT OF PUBLIC WORKS

| | | | | |
|---|---|---|---|---|
| **DPW-COMMISSIONER** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,950 | 2,057 | 2,000 | -3% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 481,982 | 514,322 | 550,837 | 7% |
| ORDINARY MAINTENANCE - SERVICES | - | 1,550 | 1,550 | 0% |
| ORDINARY MAINTENANCE - GOODS | 2,516 | 5,244 | 8,300 | 58% |
| **TOTAL** | **486,448** | **523,173** | **562,687** | 8% |
| **DPW-ENGINEERING** | | | | |
| PERSONAL SERVICES - OVERTIME | 8,189 | 10,000 | 10,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 403,733 | 232,727 | 260,270 | 12% |
| ORDINARY MAINTENANCE - SERVICES | 1,190 | 12,600 | 12,600 | 0% |
| ORDINARY MAINTENANCE - GOODS | 20,512 | 13,487 | 13,487 | 0% |
| **TOTAL** | **433,624** | **268,814** | **296,357** | 10% |
| **DPW-HIGHWAY** | | | | |
| PERSONAL SERVICES - OVERTIME | 304,025 | 338,092 | 338,092 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,836,242 | 2,071,686 | 2,017,300 | -3% |
| ORDINARY MAINTENANCE - SERVICES | 1,060,457 | 622,100 | 722,100 | 16% |
| ORDINARY MAINTENANCE - GOODS | 399,497 | 1,003,200 | 988,035 | -2% |
| SNOW AND ICE | 1,352,343 | 2,610,000 | 2,610,000 | 0% |
| **TOTAL** | **4,952,563** | **6,645,078** | **6,675,527** | 0% |
| **DPW-MAINTENANCE** | | | | |
| PERSONAL SERVICES - OVERTIME | 19,937 | 22,000 | 30,000 | 36% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 148,485 | 263,311 | 256,808 | -2% |
| ORDINARY MAINTENANCE - SERVICES | 4,716 | 20,000 | 20,000 | 0% |
| ORDINARY MAINTENANCE - GOODS | 422,820 | 509,260 | 509,260 | 0% |
| **TOTAL** | **595,958** | **814,571** | **816,068** | 0% |

## HUMAN SERVICES

| | | | | |
|---|---|---|---|---|
| **HEALTH AND HUMAN SERVICES** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 3,000 | 3,500 | 17% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 534,702 | 749,716 | 777,499 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 11,728 | 27,250 | 21,250 | -22% |
| ORDINARY MAINTENANCE - GOODS | 14,960 | 32,500 | 29,000 | -11% |
| **TOTAL** | **561,390** | **812,466** | **831,249** | 2% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **CEMETERY** | | | | |
| PERSONAL SERVICES - OVERTIME | 89,678 | 110,000 | 110,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 378,513 | 415,965 | 434,584 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 77,502 | 116,500 | 134,000 | 15% |
| ORDINARY MAINTENANCE - GOODS | 59,572 | 72,000 | 92,500 | 28% |
| **TOTAL** | **605,265** | **714,465** | **771,084** | 8% |
| **COUNCIL ON AGING** | | | | |
| PERSONAL SERVICES - OVERTIME | 222 | 1,000 | 1,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 246,090 | 351,426 | 366,157 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 6,077 | 27,000 | 45,000 | 67% |
| ORDINARY MAINTENANCE - GOODS | 10,451 | 17,950 | 25,450 | 42% |
| **TOTAL** | **262,840** | **397,376** | **437,607** | 10% |
| **VETERANS' COUNCIL** | | | | |
| VET COUNCIL GOODS & SUPPLIES | 15,986 | 16,000 | 16,000 | 0% |
| **TOTAL** | **15,986** | **16,000** | **16,000** | 0% |
| **VETERANS' SERVICES** | | | | |
| PERSONAL SERVICES - OVERTIME | 3,195 | 2,000 | 2,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 303,234 | 320,023 | 332,158 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 12,743 | 13,000 | 14,000 | 8% |
| ORDINARY MAINTENANCE - GOODS | 459,856 | 619,500 | 619,500 | 0% |
| **TOTAL** | **779,029** | **954,523** | **967,658** | 1% |
| **CULTURE AND RECREATION** | | | | |
| **LIBRARY** | | | | |
| PERSONAL SERVICES - OVERTIME | 21,256 | 26,000 | 26,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,915,000 | 2,322,784 | 2,451,955 | 6% |
| ORDINARY MAINTENANCE - SERVICES | 380,516 | 427,450 | 507,450 | 19% |
| ORDINARY MAINTENANCE - GOODS | 438,886 | 358,575 | 462,000 | 29% |
| **TOTAL** | **2,755,658** | **3,134,809** | **3,447,405** | 10% |
| **TREASURER'S DEBT SERVICE** | | | | |
| TREASURER'S DEBT SERVICE | 19,602,428 | 21,103,757 | 21,770,112 | 3% |
| PENSION OBLIGATION DEBT SERVICE | 17,876,755 | 20,833,280 | 25,258,622 | 21% |
| **TOTAL** | **37,479,183** | **41,937,037** | **47,028,734** | 12% |
| **PENSION/ RETIREMENT** | | | | |
| RETIREMENT CONTRIBUTORY | 14,819,329 | 8,634,133 | 13,846,344 | 60% |
| **TOTAL** | **14,819,329** | **8,634,133** | **13,846,344** | 60% |
| **NET & NONNET SCHOOL SPENDING** | | | | |
| NET SCHOOL SPENDING | 227,479,667 | 251,570,700 | 251,570,800 | 0% |
| NON NET SCHOOL SPENDING | 15,257,597 | 17,000,000 | 18,000,000 | 6% |
| **TOTAL** | **242,737,264** | **268,570,700** | **269,570,800** | 0% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **EDUCATION** | | | | |
| COLLABORATIVE PROGRAMS SOUTHEASTERN REGIONAL SCHOOL | 5,299,614 | 5,386,307 | 5,934,808 | 10% |
| **TOTAL** | **5,299,614** | **5,386,307** | **5,934,808** | 10% |
| **GENERAL FUND SUBSIDIES** | | | | |
| PARK AND RECREATION GENERAL FUND SUBSIDY | 600,000 | 775,000 | 500,000 | -35% |
| **TOTAL** | **600,000** | **775,000** | **500,000** | -35% |
| **TOTAL GENERAL FUND** | **469,832,898** | **514,655,065** | **524,081,819** | 2% |
| AMOUNT TO BE RAISED- OVERLAY | 500,000 | 1,106,660 | 1,300,000 | 17% |
| GOVERNMENT ASSESSMENTS | 37,322,631 | 40,116,791 | 40,068,544 | 0% |
| **GRAND TOTAL GENERAL FUND BUDGET** | **507,655,530** | **555,878,516** | **565,450,363** | 2% |

## BUDGET BY CATEGORY

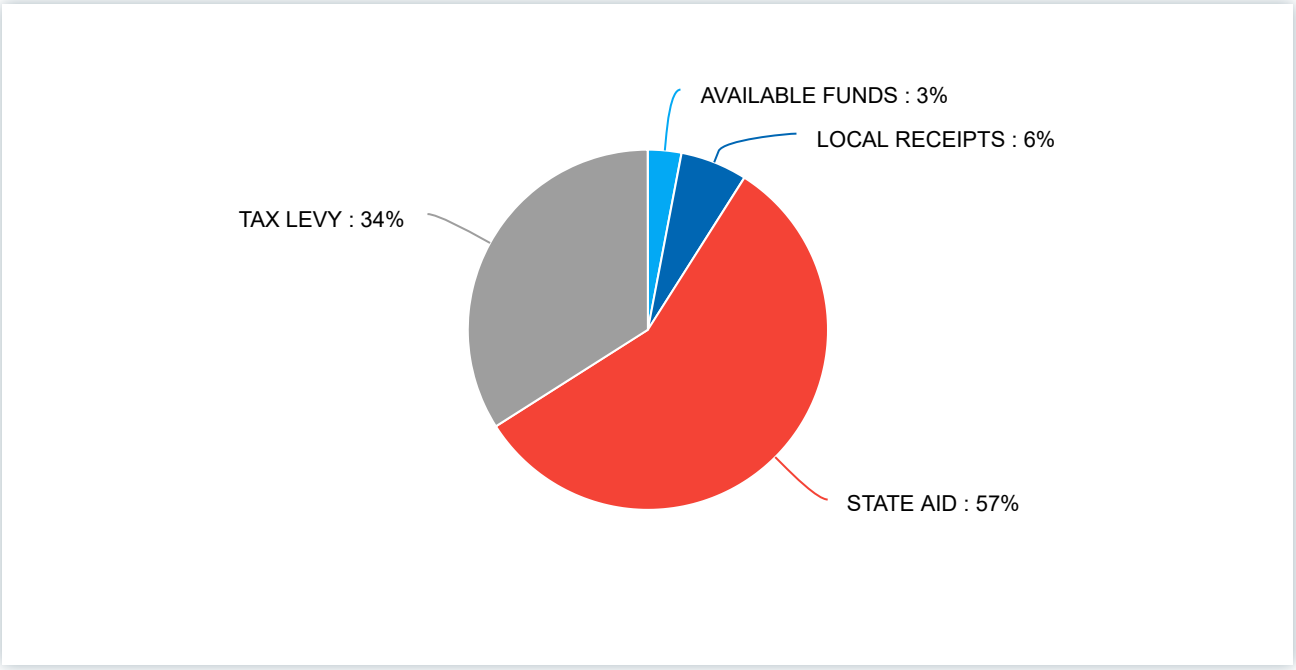
| | | | | |
|---|---|---|---|---|
| OVERTIME | 4,614,736 | 4,119,440 | 4,150,042 | 1% |
| PERSONAL SERVICES NON OVERTIME | 78,768,503 | 88,133,443 | 86,395,821 | -2% |
| PURCHASE OF SERVICES | 8,239,996 | 9,519,383 | 9,111,717 | -4% |
| GOODS AND SUPPLIES | 3,896,841 | 5,556,622 | 5,616,985 | 1% |
| DEBT SERVICE | 37,778,933 | 42,236,787 | 47,330,484 | 12% |
| BENEFITS | 61,317,171 | 69,813,026 | 70,964,635 | 2% |
| RETIREMENT | 14,819,329 | 8,634,133 | 13,846,344 | 60% |
| MEDICARE | 4,326,564 | 4,260,041 | 4,510,000 | 6% |
| SCHOOL- DIRECT APPROPRIATIONS TO THE SCHOOLS | 248,036,878 | 273,957,007 | 275,505,608 | 1% |
| OTHER EXPENSES | 7,433,948 | 7,650,183 | 6,150,183 | -20% |
| GENERAL FUND SUBSIDY | 600,000 | 775,000 | 500,000 | -35% |
| **TOTAL GENERAL FUND** | **469,832,898** | **514,655,065** | **524,081,819** | 2% |
| AMOUNT TO BE RAISED- OVERLAY | 500,000 | 1,106,660 | 1,300,000 | 17% |
| GOVERNMENT ASSESSMENTS | 37,322,631 | 40,116,791 | 40,068,544 | 0% |
| **GRAND TOTAL GENERAL FUND BUDGET*** | **507,655,530** | **555,878,516** | **565,450,363** | **2%** |

***Figures represent the proposed FY27 budget on June 10, 2026.**

# FY2027 Balanced Budget Summary

## FY2027 Estimated Revenue

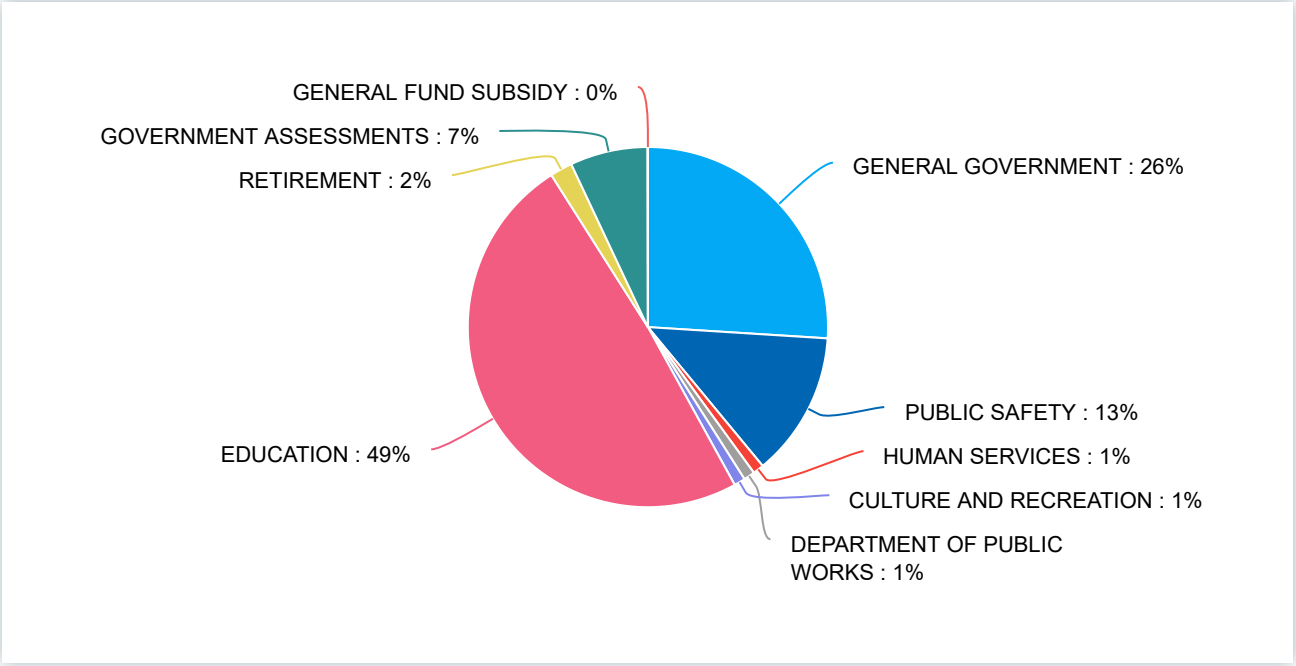
| Revenue Sources | | FY2027 |
|---|---|---|
| AVAILABLE FUNDS | $ | 18,690,822 |
| LOCAL RECEIPTS | $ | 33,307,000 |
| STATE AID | $ | 320,199,216 |
| TAX LEVY | $ | 193,253,325 |
| **TOTAL** | **$** | **565,450,363** |



## FY2027 Proposed Expenditures

| EXPENDITURES BY FUNCTION | | FY2027* |
|---|---|---|
| GENERAL GOVERNMENT | $ | 146,991,381 |
| PUBLIC SAFETY | $ | 73,716,844 |
| HUMAN SERVICES | $ | 3,023,598 |
| DEPARTMENT OF PUBLIC WORKS | $ | 8,350,639 |
| CULTURE AND RECREATION | $ | 3,447,405 |
| EDUCATION | $ | 275,505,608 |
| RETIREMENT | $ | 13,846,344 |
| GOVERNMENT ASSESSMENTS | $ | 40,068,544 |
| GENERAL FUND SUBSIDY | $ | 500,000 |
| **TOTAL** | **$** | **565,450,363** |

***Figures represent the proposed FY27 budget on June 10, 2026.**



## Expenditures By Category

| Categories | | FY2027* |
|---|---|---|
| Personal Services Overtime | $ | 4,150,042 |
| Personal Services- Non-Overtime | $ | 86,395,821 |
| Purchase of Services | $ | 9,111,717 |
| Goods and Supplies | $ | 5,616,985 |
| Debt Service | $ | 47,330,484 |
| Benefits | $ | 70,964,635 |
| Retirement | $ | 13,846,344 |
| Medicare | $ | 4,510,000 |
| Education | $ | 275,505,608 |
| Other Expenses | $ | 6,150,183 |
| General Fund Subsidy | | 500,000 |
| **Total General Fund** | **$** | **524,081,819** |
| Amount to be Raised | $ | 1,300,000 |
| Government Assessments | $ | 40,068,544 |
| **Total** | **$** | **565,450,363** * |

***Figures represent the proposed FY27 budget on June 10, 2026.**




# Revenue

## Revenue Summary

| TAX LEVY | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| LEVY LIMIT | $ 155,093,482 | $ 173,245,070 | $ 179,674,766 | $ 186,588,610 |
| ADD 2.5% | $ 3,877,337 | $ 4,331,127 | $ 4,491,869 | $ 4,664,715 |
| NEW GROWTH | $ 1,658,306 | $ 2,098,569 | $ 2,421,975 | $ 2,000,000 |
| **TOTAL** | **$ 160,629,125** | **$ 179,674,766** | **$ 186,588,610** | **$ 193,253,325** |

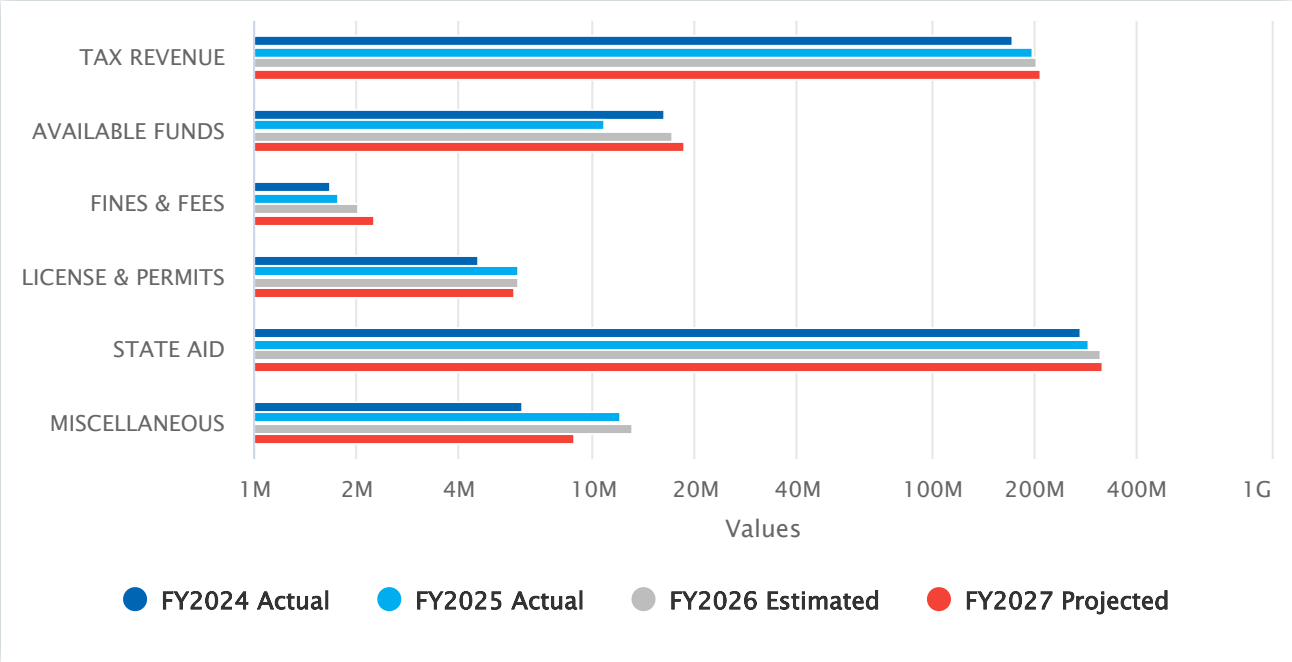
| STATE AID | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| CHERRY SHEET | $ 275,514,574 | $ 290,469,060 | $ 314,622,693 | $ 320,199,216 |
| **TOTAL** | **$ 275,514,574** | **$ 290,469,060** | **$ 314,622,693** | **$ 320,199,216** |

| LOCAL RECEIPTS | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| EXCISE REVENUE | $ 13,360,804 | $ 18,099,065 | $ 16,374,557 | $ 16,397,000 |
| DEPARTMENTAL FEES | $ 1,673,583 | $ 1,734,011 | $ 1,975,000 | $ 2,235,000 |
| FINES | $ 3,780 | $ 43,016 | $ 40,000 | $ 40,000 |
| LICENSE AND PERMITS | $ 4,561,366 | $ 6,006,688 | $ 6,000,000 | $ 5,860,000 |
| OTHER REVENUE SOURCES | $ 6,149,678 | $ 12,087,121 | $ 13,075,000 | $ 8,775,000 |
| **TOTAL** | **$ 25,749,211** | **$ 37,969,901** | **$ 37,464,557** | **$ 33,307,000** |

| AVAILABLE FUNDS | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| AMBULANCE RECEIPTS | $ 685,097 | $ 650,000 | $ 650,000 | $ 850,000 |
| FREE CASH | $ 15,000,000 | $ 952,075 | $ 6,465,839 | $ 984,615 |
| WEIGHTSAND MEASURES | $ 18,250 | $ 7,000 | $ 7,000 | $ 7,000 |
| ADMINISTRATIVE GRANT FUNDING | | $ 300,000 | $ 500,000 | $ 500,000 |
| PARKING AUTHORITY METERS 18A | $ 24,210 | | | |
| PARKING AUTHORITY GARAGE 18B | $ 494,568 | | | |
| CHAPTER 324 RESERVE FUND | | $ 7,947,925 | $ 8,106,226 | $ 9,043,440 |
| TRANSFER FROM AVAILABLE FUNDS | $ - | $ - | $ - | $ 1,305,767 |
| TRANSFER OUT OF SPECIAL REVENUE | $ - | $ - | $ - | $ 4,000,000 |
| STABILIZATION FUND | | $ 1,000,000 | $ 1,500,000 | $ - |
| PENSION STABILIZATION | $ - | $ - | $ - | $ 2,000,000 |
| **TOTAL** | **$ 16,222,125** | **$ 10,857,000** | **$ 17,229,065** | **$ 18,690,822** |
| **GRAND TOTAL** | **$ 478,115,035** | **$ 518,970,727** | **$ 555,904,925** | **$ 565,450,363** |

## Four-Year Revenue Analysis

| REVENUE SOURCES | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Projected |
|---|---|---|---|---|
| TAX REVENUE | $ 173,989,929 | $ 197,773,831 | $ 202,963,167 | $ 209,650,325 |
| AVAILABLE FUNDS | $ 16,222,125 | $ 10,857,000 | $ 17,229,065 | $ 18,690,822 |
| FINES & FEES | $ 1,677,363 | $ 1,777,027 | $ 2,015,000 | $ 2,275,000 |
| LICENSE & PERMITS | $ 4,561,366 | $ 6,006,688 | $ 6,000,000 | $ 5,860,000 |
| STATE AID | $ 275,514,574 | $ 290,469,060 | $ 314,622,693 | $ 320,199,216 |
| MISCELLANEOUS | $ 6,149,678 | $ 12,087,121 | $ 13,075,000 | $ 8,775,000 |
| **TOTAL** | **$ 478,115,035** | **$ 518,970,727** | **$ 555,904,925** | **$ 565,450,363** |




***This analysis is predicated on an expectation of increased economic growth, funding allotments, and increased development within the City.**

## Tax Levy

| TAX LEVY | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| LEVY LIMIT | $ 155,093,482 | $ 173,245,070 | $ 179,674,766 | $ 186,588,610 |
| ADD'L 2.5% | $ 3,877,337 | $ 4,331,127 | $ 4,491,869 | $ 4,664,715 |
| NEW GROWTH | $ 1,658,306 | $ 2,098,569 | $ 2,421,975 | $ 2,000,000 |
| **TOTAL** | **$ 160,629,125** | **$ 179,674,766** | **$ 186,588,610** | **$ 193,253,325** |

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| **EDUCATION RECEIPTS** | | | | |
| CHAPTER 70 | $ 241,067,581 | $ 256,490,752 | $ 282,074,317 | $ 288,026,591 |
| CHARTER TUITION ASSESSMENT REIMBURSEMENT | $ 8,328,147 | $ 7,116,326 | $ 5,167,425 | $ 4,070,315 |
| **OFFSET RECEIPTS** | | | | |
| SCHOOL CHOICE RECEIVING TUITION | $ 61,698 | $ 54,100 | $ 74,925 | $ 69,425 |
| **TOTAL** | **$ 249,457,426** | **$ 263,661,178** | **$ 287,316,667** | **$ 292,166,331** |
| **GENERAL GOVERNMENT** | | | | |
| UNRESTRICTED GENERAL GOVERNMENTAL AID | $ 25,030,728 | $ 25,781,650 | $ 26,065,248 | $ 26,715,348 |
| VETERANS' BENEFITS | $ 378,120 | $ 362,639 | $ 431,336 | $ 410,582 |
| EXEMPT VETERAN, BLIND, SURVIVING SPOUSE (VBS) AND ELDERLY | $ 339,478 | $ 310,441 | $ 459,893 | $ 556,838 |
| STATE LAND | $ 437 | $ 2,634 | $ 2,634 | $ 2,634 |
| **TOTAL** | **$ 25,748,763** | **$ 26,457,364** | **$ 26,959,111** | **$ 27,685,402** |
| **OFFSET RECEIPTS** | | | | |
| PUBLIC LIBRARIES | $ 308,385 | $ 350,518 | $ 346,915 | $ 347,483 |
| **TOTAL** | **$ 308,385** | **$ 350,518** | **$ 346,915** | **$ 347,483** |
| **GRAND TOTAL** | **$ 275,514,574** | **$ 290,469,060** | **$ 314,622,693** | **$ 320,199,216** |

## 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| MOTOR VEHICLE EXCISE | $ 10,104,823 | $ 11,200,649 | $ 10,622,800 | $ 10,500,000 |
| MEALS | $ 1,644,253 | $ 1,705,994 | $ 1,500,000 | $ 1,500,000 |
| ROOM | $ 846,426 | $ 874,537 | $ 750,000 | $ 800,000 |
| OTHER | $ 2,634 | $ - | - | - |
| CANNABIS | $ 1,982,844 | $ 1,949,453 | $ 1,677,557 | $ 1,500,000 |
| PENALTIES AND INTEREST | $ 2,369,824 | $ 2,294,232 | $ 1,750,000 | $ 2,000,000 |
| PAYMENTS IN LIEU | $ 114,360 | $ 74,200 | $ 74,200 | $ 97,000 |
| **EXCISE REVENUE: TOTAL** | **$ 17,065,164** | **$ 18,099,065** | **$ 16,374,557** | **$ 16,397,000** |
| FEES | $ 675,000 | $ 675,000 | $ 675,000 | $ 1,075,000 |
| DEPARTMENTAL CEMETERIES | $ 343,400 | $ 320,812 | $ 300,000 | $ 400,000 |
| OTHER DEPARTMENTAL REVENUE | $ 740,318 | $ 1,539,828 | $ 1,000,000 | $ 760,000 |
| **DEPARTMENT FEES TOTAL** | **$ 1,758,718** | **$ 2,535,640** | **$ 1,975,000** | **$ 2,235,000** |
| FINES AND FORFEITS | $ 103,692 | $ 45,811 | $ 40,000 | $ 40,000 |
| **FINES: TOTAL** | **$ 103,692** | **$ 45,811** | **$ 40,000** | **$ 40,000** |
| BUILDING PERMITS | $ 4,725,188 | $ 4,506,688 | $ 4,500,000 | $ 4,500,000 |
| OTHER LICENSES AND PERMITS | $ 1,176,003 | $ 1,299,666 | $ 1,500,000 | $ 1,360,000 |
| **LICENSES AND PERMITS: TOTAL** | **$ 5,901,191** | **$ 5,806,353** | **$ 6,000,000** | **$ 5,860,000** |
| INVESTMENT INCOME | $ 4,752,846 | $ 6,084,298 | $ 5,350,000 | $ 3,000,000 |
| MEDICAID REIMBURSEMENT | $ 916,400 | $ 977,823 | $ 750,000 | $ 750,000 |
| MISCELLANEOUS RECURRING | $ 399,003 | $ - | - | - |
| MISCELLANEOUS NON-RECURRING | $ 11,114 | $ - | - | - |
| ENTERPRISE REIMBURSEMENT | $ 4,775,000 | $ 5,025,000 | $ 4,975,000 | $ 5,025,000 |
| SALE OF SOLAR CREDITS | - | - | $ 2,000,000 | $ - |
| **OTHER REVENUE SOURCES: TOTAL** | **$ 10,854,363** | **$ 12,087,121** | **$ 13,075,000** | **$ 8,775,000** |
| **TOTAL** | **$ 35,683,128** | **$ 38,573,991** | **$ 37,464,557** | **$ 33,307,000** |

## 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.C.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 Crave 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:** Health and Human Services 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 | FY2024 Actual | FY2025 Actual | FY2026 Estimated | FY2027 Proposed |
|---|---|---|---|---|
| AMBULANCE RECEIPTS | $ 650,000 | $ 650,000 | $ 650,000 | $ 850,000 |
| FREE CASH | $ 19,000,000 | $ 952,075 | $ 6,465,839 | $ 984,615 |
| WEIGHTS & MEASURES | $ 7,000 | $ 7,000 | $ 7,000 | $ 7,000 |
| PUBLIC LIBRARIES | $ 308,385 | $ - | - | - |
| ADMINISTRATIVE GRANT FUNDING | $ 300,000 | $ 300,000 | $ 500,000 | $ 500,000 |
| CHAPTER 324 RESERVE FUND | - | $ 7,947,925 | $ 8,106,226 | $ 9,043,440 |
| TRANSFER FROM AVAILABLE FUNDS | $ - | $ - | $ - | $ 1,305,767 |
| TRANSFER OUT OF SPECIAL REVENUE | $ - | $ - | $ - | $ 4,000,000 |
| STABILIZATION FUND | $ 1,000,000 | $ 1,000,000 | $ 1,500,000 | $ - |
| PENSION STABILIZATION | $ - | $ - | $ - | $ 2,000,000 |
| **TOTAL** | **$ 21,265,385** | **$ 10,857,000** | **$ 17,229,065** | **$ 18,690,822** |

### 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 contact 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.



# Expenditure Summary by Program

## General Government Program Expenditures

| DEPARTMENTS | FY2025 Actual | FY2026 Adopted | *FY2027 Proposed |
|---|---|---|---|
| ASSESSOR | $ 775,985 | $ 956,367 | $ 757,917 |
| AUDITOR | $ 917,936 | $ 1,269,699 | $ 1,070,972 |
| AUDITOR MAIL | $ 319,222 | $ 275,500 | $ 275,500 |
| AUDITOR TELEPHONE | $ 67,666 | $ 77,000 | $ 77,000 |
| CITY CLERK | $ 467,140 | $ 396,907 | $ 374,115 |
| CITY COUNCIL | $ 625,124 | $ 1,030,935 | $ 944,835 |
| CONSERVATION COMMISSION | $ 16,832 | $ 29,550 | $ 25,550 |
| ELECTIONS COMMISSION | $ 548,136 | $ 571,701 | $ 582,954 |
| FINANCE | $ 1,168,293 | $ 1,147,037 | $ 998,366 |
| HUMAN RESOURCES | $ 61,715,465 | $ 70,519,817 | $ 71,601,223 |
| INFORMATION TECHNOLOGY | $ 3,072,036 | $ 4,238,914 | $ 3,524,007 |
| LAW | $ 8,052,479 | $ 7,003,038 | $ 5,230,180 |
| LAW-LICENSE COMMISSION | $ 115,539 | $ 126,234 | $ 129,967 |
| MAYOR | $ 1,567,119 | $ 2,176,543 | $ 1,852,619 |
| PLANNING AND ECONOMIC DEVELOPMENT | $ 626,429 | $ 850,040 | $ 791,361 |
| PLANNING BOARD | $ 19,706 | $ 29,300 | $ 29,800 |
| PROCUREMENT | $ 190,078 | $ 197,013 | $ 243,157 |
| PUBLIC PROPERTY | $ 3,823,056 | $ 4,212,705 | $ 4,317,377 |
| TREASURER/TAX COLLECTOR | $ 5,401,702 | $ 5,321,277 | $ 5,835,747 |
| DEBT SERVICE | $ 37,479,183 | $ 41,937,037 | $ 47,028,734 |
| PENSION & RETIREMENT | $ 14,819,329 | $ 8,634,133 | $ 13,846,344 |
| NET & NON NET SCHOOL SPENDING | $ 242,737,264 | $ 268,570,700 | $ 269,570,800 |
| EDUCATION (SOUTHEASTERN REGIONAL) | $ 5,299,614 | $ 5,386,307 | $ 5,934,808 |
| PARK AND RECREATION GENERAL FUND SUBSIDY | $ 600,000 | $ 775,000 | $ 500,000 |
| AMOUNT TO BE RAISED | $ 500,000 | $ 1,106,660 | $ 1,300,000 |
| GOVERNMENT ASSESSMENTS | $ 37,322,631 | $ 40,116,791 | $ 40,068,544 |
| **TOTAL** | **$ 428,247,961** | **$ 466,956,205** | **$ 476,911,877** |

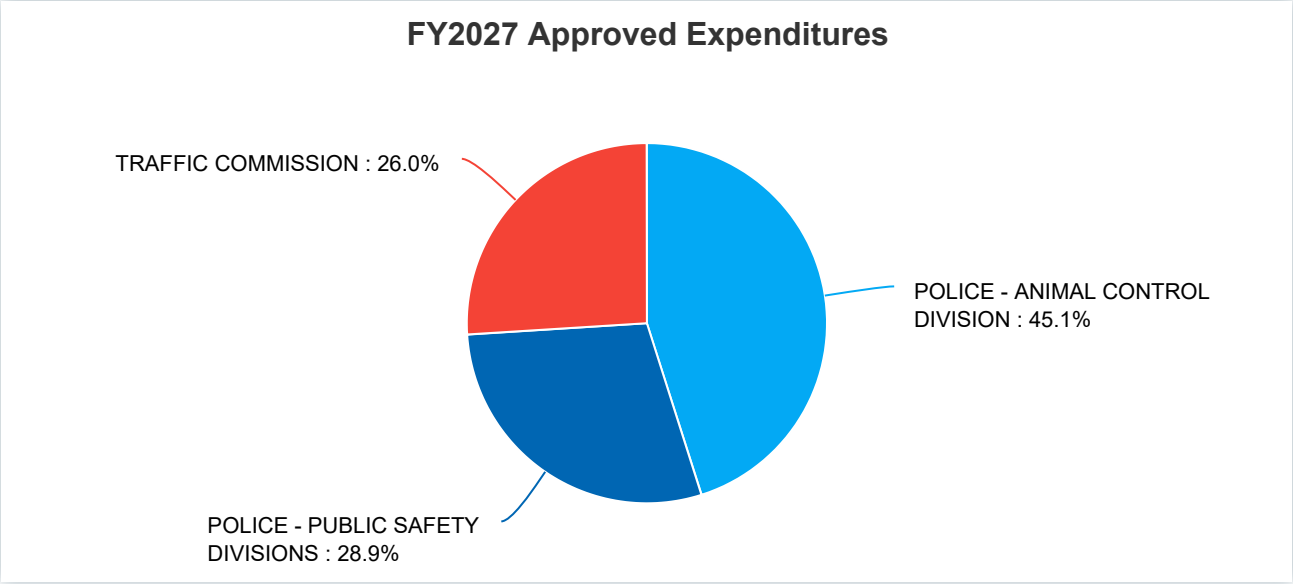
***Figures represent the proposed FY27 budget on June 10, 2026.**

## Public Safety Program Expenditures

| PUBLIC SAFETY | | FY2025 Actual | | FY2026 Adopted | | *FY2027 Proposed |
|---|---|---|---|---|---|---|
| EMERGENCY MANAGEMENT | $ | 99,967 | $ | 121,385 | $ | 212,928 |
| FIRE | $ | 34,761,323 | $ | 37,490,863 | $ | 37,847,721 |
| POLICE | $ | 31,935,974 | $ | 35,407,061 | $ | 33,598,697 |
| POLICE - ANIMAL CONTROL DIVISION | $ | 751,881 | $ | 870,663 | $ | 927,922 |
| POLICE - PUBLIC SAFETY DIVISIONS | $ | - | $ | 295,241 | $ | 593,754 |
| TRAFFIC COMMISSION | $ | 409,660 | $ | 455,822 | $ | 535,822 |
| **TOTAL** | **$** | **67,958,805** | **$** | **74,641,035** | **$** | **73,716,844** |

***Parking Authority transitioned to an Enterprise Fund in FY24.**

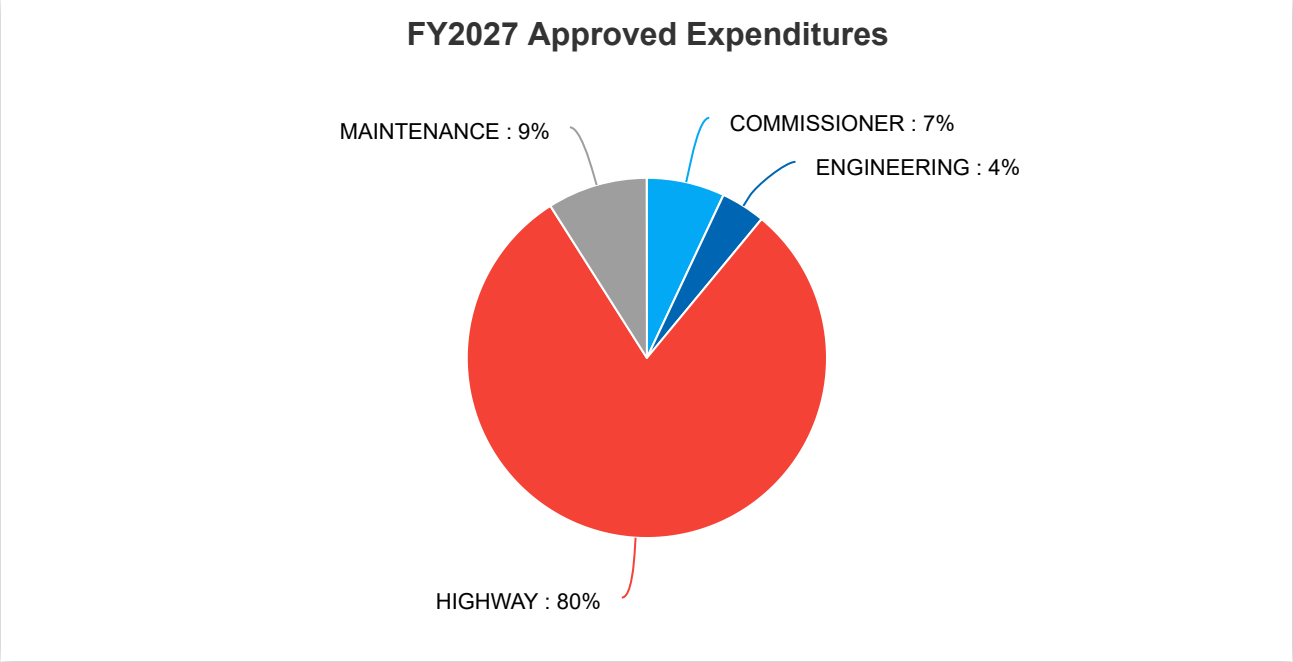
***Figures represent the proposed FY27 budget on June 10, 2026.**



## Department of Public Works Program Expenditures

| DEPARTMENT OF PUBLIC WORKS | FY2025 Actual | FY2026 Adopted | *FY2027 Proposed |
|---|---|---|---|
| COMMISSIONER | $ 486,448 | $ 523,173 | $ 562,687 |
| ENGINEERING | $ 433,624 | $ 268,814 | $ 296,357 |
| HIGHWAY | $ 4,952,563 | $ 6,645,078 | $ 6,675,527 |
| MAINTENANCE | $ 595,958 | $ 814,571 | $ 816,068 |
| **TOTAL** | **$ 6,468,594** | **$ 8,251,637** | **$ 8,350,639** |

***Figures represent the proposed FY27 budget on June 10, 2026.**

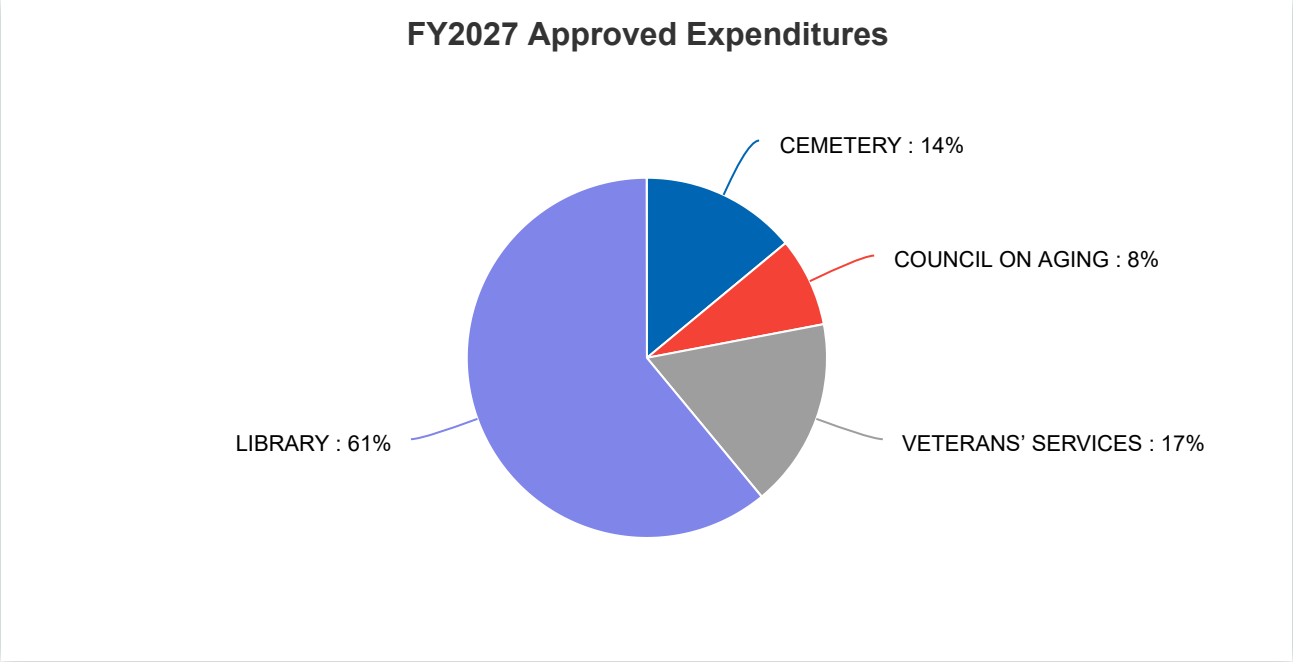


## Human Services & Culture Program Expenditures

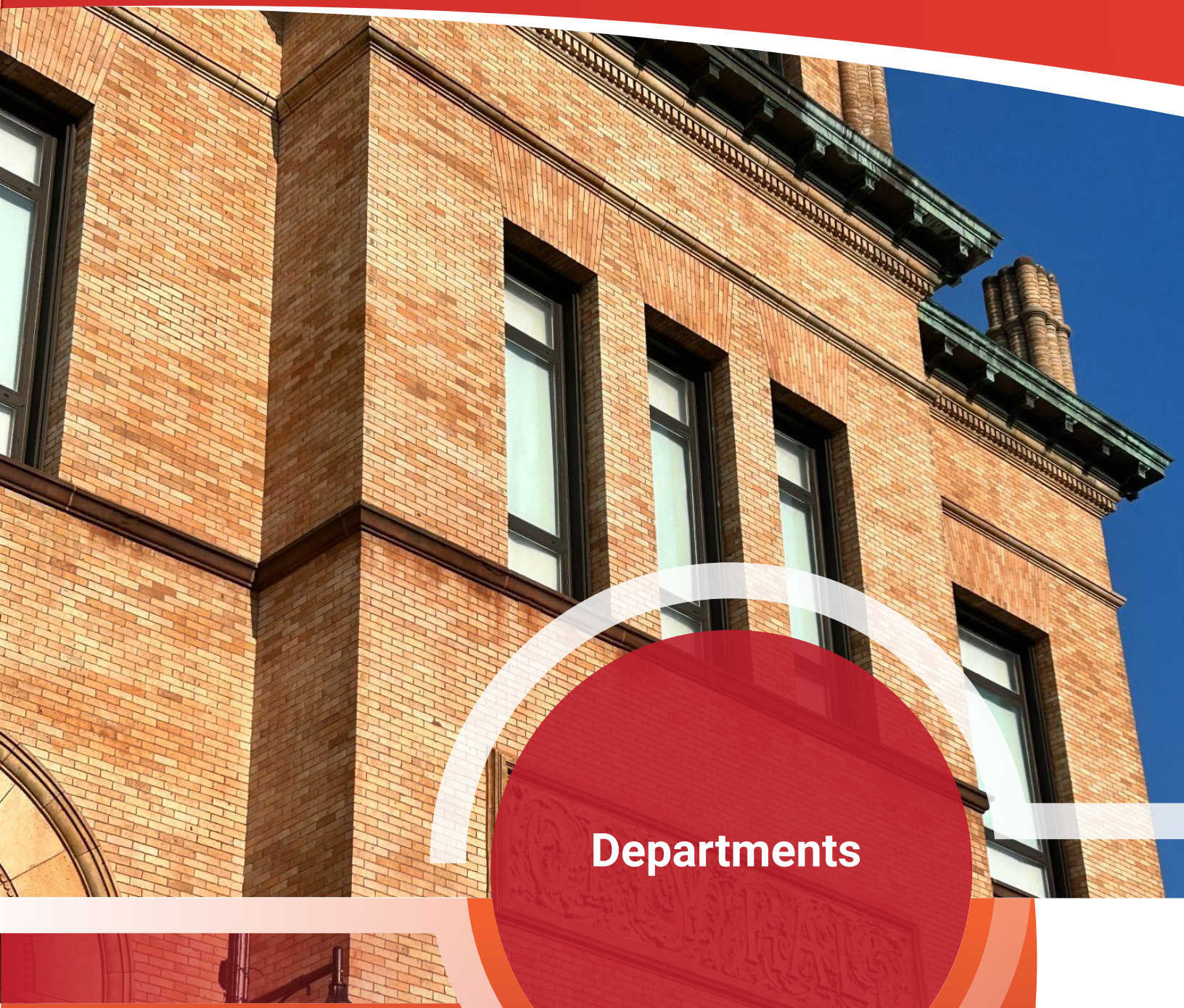
| HUMAN SERVICES | FY2025 Actual | FY2026 Adopted | *FY2027 Proposed |
|---|---|---|---|
| HEALTH AND HUMAN SERVICES | $ 561,390 | $ 812,466 | $ 831,249 |
| CEMETERY | $ 605,265 | $ 714,465 | $ 771,084 |
| COUNCIL ON AGING | $ 262,840 | $ 397,376 | $ 437,607 |
| VETERANS' SERVICES | $ 795,015 | $ 970,523 | $ 983,658 |
| **TOTAL** | **$ 2,224,511** | **$ 2,894,830** | **$ 3,023,598** |

| CULTURE AND RECREATION | FY2025 Actual | FY2026 Adopted | *FY2027 Proposed |
|---|---|---|---|
| LIBRARY | $ 2,755,658 | $ 3,134,809 | $ 3,447,405 |
| **TOTAL** | **$ 2,755,658** | **$ 3,134,809** | **$ 3,447,405** |

***Figures represent the proposed FY27 budget on June 10, 2026.**




BROCKTON
CITY OF CHAMPIONS



# Departments


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Assessor

# 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 27,518 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 80,000 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.
- The City is required to complete a Five-Year Certification which is overseen by the Bureau of Local Assessment

## FY26 **Accomplishments**

- Completed the Department of Revenue FY2026 Five-Year Certification year valuation of all Real (25,976 parcels) and Personal Property (1,542 accounts) throughout the City. The total assessed value of $14,051,958,370 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 $2,421,975 in revenue for the City. This entailed reviewing and inspecting properties that had building permits from the calendar year 2024, including renovations, additions and/or new construction.
- Reviewed and granted 750 personal exemptions, tax deferrals, hardship, and tax work-off programs.
- Administered over 81,000 motor vehicle excise tax bills. Reviewed and granted over 460 documented excise abatement applications.
- Reviewed and analyzed over 1,420 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 208 Residential and Commercial Abatement applications

DEPARTMENT: Assessor

## Objectives

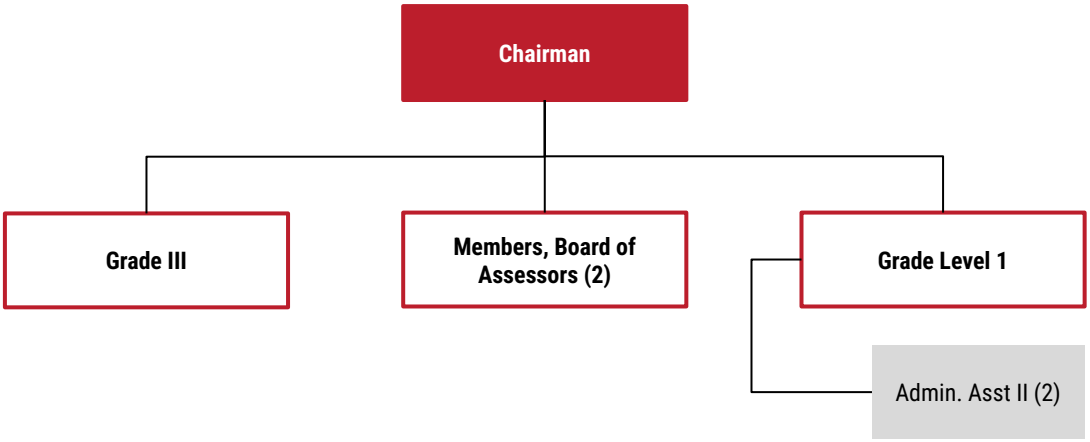
| Objective | Status | City Goal |
|---|---|---|
| 1. Conduct valuations in a timely manner, and provide Full and Fair cash values of all real and personal property that meet or exceed Massachusetts Department of Revenue FY27 guidelines. | **Ongoing FY27** | **1,2** |
| 2. Provide an accurate calculation of New Growth due to construction and renovations. | **Ongoing FY27** | **1,2** |
| 3. Administer all tax assistance program pursuant to Massachusetts General Law (MGL) and City Ordinances. | **Ongoing FY27** | **1,2** |
| 4. Continuously enhance data availability, improve customer service, and make all interactions with the Assessors' Department accurate, courteous, and easy. | **Ongoing FY27** | **1,2** |
| 5. Full valuation of all commercial properties for FY27 and FY28 | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY24 Actuals | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|---|
| 1 | Real Estate Parcels Assessed | 25,990 | 25,987 | 25,976 | 25,975 |
| 1 | Personal Property Parcels Assessed | 1,576 | 1,553 | 1,542 | 1,540 |
| 1 | Real Estate Abatement Applications | 428 | 131 | 208 | 175 |
| 3 | Tax Assistance Program Personal Exemptions | 761 | 787 | 750 | 750 |
| 3 | Motor Vehicle Excise Tax Processed | 80,000 | 81,000 | 80,000 | 80,000 |
| 3 | Motor Vehicle Excise Tax Abatements | 750 | 850 | 790 | 750 |

DEPARTMENT: Assessor

## Organizational Chart



DEPARTMENT: Assessor

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Chairman Board of Assessors | John O'Donnell | 2/18/2014 | 750 | 145,867 | |
| Member, Board of Assessors | Christopher Pike | 9/28/2015 | 750 | 122,147 | |
| Member, Board of Assessors | Anthony Paull | 11/7/2022 | | 113,428 | |
| Grade Level I | Jacqueline Lemus | 12/27/2016 | 480 | 82,404 | |
| Admin Asst. II | Samantha Gomes | 8/21/2017 | 480 | 61,883 | |
| Grade Level III | Franchesca Rodriguez | 7/3/2023 | | 80,710 | |
| Admin Asst. II | Vacant | | | | |
| **Total** | | | **2,460** | **606,439** | |

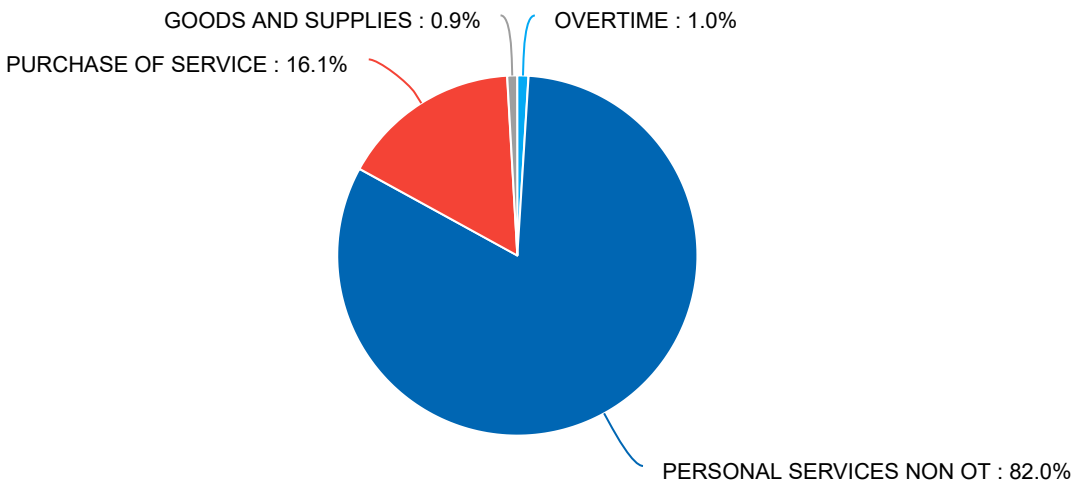
### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 6,000 |
| CLERICAL INCENTIVE | 5,000 |
| FULL-TIME SALARIES | 606,439 |
| HOLIDAY | 1,368 |
| LONGEVITY | 2,460 |
| **Total** | **621,267** |

DEPARTMENT: Assessor

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | - | 5,000.00 | 7,500.00 | 50.0% |
| PERSONAL SERVICES NON OT | 562,753.34 | 621,967.00 | 621,267.00 | (0.1%) |
| PURCHASE OF SERVICE | 210,410.03 | 322,150.00 | 122,150.00 | (62.1%) |
| GOODS AND SUPPLIES | 2,821.53 | 7,250.00 | 7,000.00 | (3.4%) |
| **TOTAL GENERAL FUND:** | **$ 775,984.90** | **$ 956,367.00** | **$ 757,917.00** | **(20.8%)** |

DEPARTMENT: Assessor

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **ASSESOR** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | - | 5,000.00 | 7,500.00 | 50.0% |
| **TOTAL OVERTIME:** | **$ -** | **$ 5,000.00** | **$ 7,500.00** | **50.0%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 546,826.70 | 591,639.00 | 606,439.00 | 2.5% |
| PART-TIME SALARIES | 7,770.00 | 18,000.00 | - | (100.0%) |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 5,000.00 | 100.0% |
| ADMIN INCENTIVE | 3,500.00 | 6,000.00 | 6,000.00 | -% |
| LONGEVITY | 1,710.00 | 2,460.00 | 2,460.00 | -% |
| HOLIDAY | - | 1,368.00 | 1,368.00 | -% |
| EDUCATIONAL INCENTIVE | 446.64 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 562,753.34** | **$ 621,967.00** | **$ 621,267.00** | **(0.1%)** |
| **PURCHASE OF SERVICE** | | | | |
| VEHICLE REPAIR/MAINTENANCE | 10.00 | 150.00 | 150.00 | -% |
| DEPART EQUIP REPAIR/MAINT | - | 1,000.00 | 1,000.00 | -% |
| REVALUATION | 209,476.28 | 240,000.00 | 40,000.00 | (83.3%) |
| CONSULTANTS | - | 80,000.00 | 80,000.00 | -% |
| PRINTING | 923.75 | 1,000.00 | 1,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 210,410.03** | **$ 322,150.00** | **$ 122,150.00** | **(62.1%)** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 2,417.81 | $ 4,000.00 | $ 4,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 300.00 | 750.00 | 500.00 | (33.3%) |
| TUITION & TRAINING | 103.72 | 2,500.00 | 2,500.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 2,821.53** | **$ 7,250.00** | **$ 7,000.00** | **(3.4%)** |
| **TOTAL ASSESOR:** | **$ 775,984.90** | **$ 956,367.00** | **$ 757,917.00** | **(20.8%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 775,984.90** | **$ 956,367.00** | **$ 757,917.00** | **(20.8%)** |
| **TOTAL EXPENDITURES:** | **$ 775,984.90** | **$ 956,367.00** | **$ 757,917.00** | **(20.8%)** |

DEPARTMENT: Auditor

# Auditor

**Juan Pablo Gonzalez**
City 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).

## FY26 **Accomplishments**

- Processed over 25,000 purchase orders and invoices.
- Increased efficiencies by managing vendor payment in a timely manner, including EFT options.
- Performed the year-end closing a month in advance thus complying with state guidelines and managed to secure a positive free cash figure of over $18M.
- Performed a citywide and school review of outdated purchase orders, which produced surplus balances for the year end close.
- Provided incoming and outgoing mail service to City offices.
- Implemented more internal controls within the City's financial system.
- Developed an Action Plan with BPS thus ensuring a more streamlined process with Accounts Payable while simultaneously enforcing procurement processes and upholding MGL Chapter 41 section 52
- Held multiple accounts committee meetings for City Council members, which included educational presentations by City Department Heads.
- Reconciled City awarded grants and established new procedural policies

DEPARTMENT: Auditor

- Scheduled ongoing professional development for all auditing staff, in compliance with the SSA, IRS, Mass Tax Connect, GAAP, GASB and MGL.
- Continued work on updating electronic processes and modernizing audit control systems.

DEPARTMENT: Auditor

## Objectives

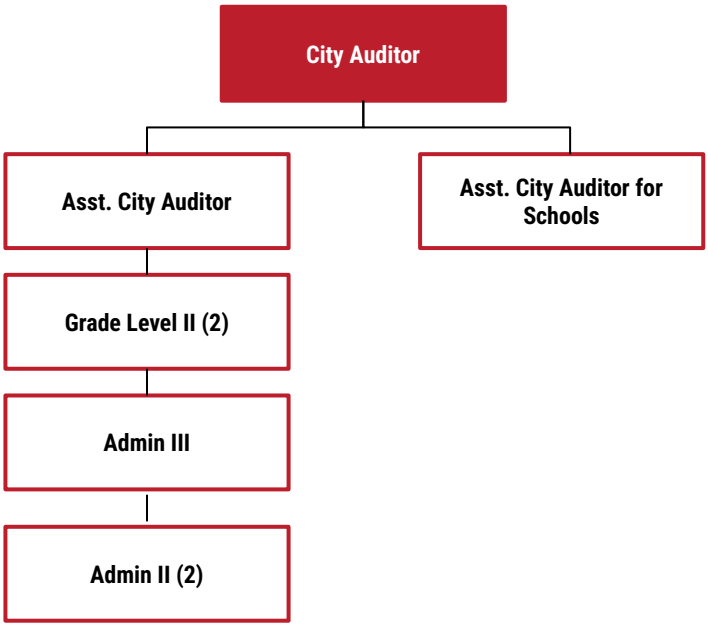
| Objective | Status | City Goal |
|---|---|---|
| 1.Publish the FY24 Audited Financial Statement | **Complete FY26** | **2** |
| 2. Continue to work on the City's grant management policy and procedures while utilizing additional revenue through indirect cost allocations. | **Ongoing FY27** | **2** |
| 3. Implement an Internal Audit Program to identify and eliminate wasteful spending and improve internal controls within City Departments. | **Ongoing FY27** | **2** |
| 4. Monitor and eliminate fraud; maintain in accordance with Massachusetts General Laws | **Ongoing FY27** | **2** |
| 5. Continue the modernization of Accounts Payable with electronic invoicing and vendor Self-service. Work with departments to migrate vendors to the new process. | **Ongoing FY27** | **2** |
| 6. Continue to increase the speed of the year end hard close process closer to June 30 | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 5 | Purchase order/invoices processed | 25,094 | 23,000 | 24,000 |
| 5 | Vendors Serviced | 780 | 800 | 800 |
| 5 | Payroll Warrant Processed | 378 | 360 | 360 |
| 5 | Paychecks Processed | 127,000 | 127,000 | 127,000 |
| 5 | Employees serviced | 4,549 | 4,500 | 4,500 |
| 5 | Journals Posted | 12,674 | 13,000 | 12,500 |

DEPARTMENT: Auditor

## Organizational Chart



DEPARTMENT: Auditor

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| City Auditor | Juan Pablo Gonzalez | 10/14/2021 | | 131,510 | |
| Asst. City Auditor | Owais Sheenwari | 5/12/2025 | | 113,428 | |
| Assistant City Auditor for School Finance | Aminata Sherif | 5/19/2025 | | 113,428 | |
| Admin Asst. III | Concetta Costa | 12/20/2010 | 950 | 75,946 | |
| Grade Level II | Anastasios Hatsiopoulos | 12/19/2016 | 950 | 92,569 | 7,406 |
| Admin Asst. II | Sharon Heenan | 12/20/2021 | 480 | 61,833 | |
| Admin. Asst. II | Milagros Wharton | 3/8/2023 | | 57,291 | |
| Grade Level II | VACANT | | | 68,918 | 5,513 |
| Stipends only: | | | | | |
| Clerk of Accounts | Juan Pablo Gonzalez | | | 750 | |
| **Total** | | | **2,380** | **715,673** | **12,919** |

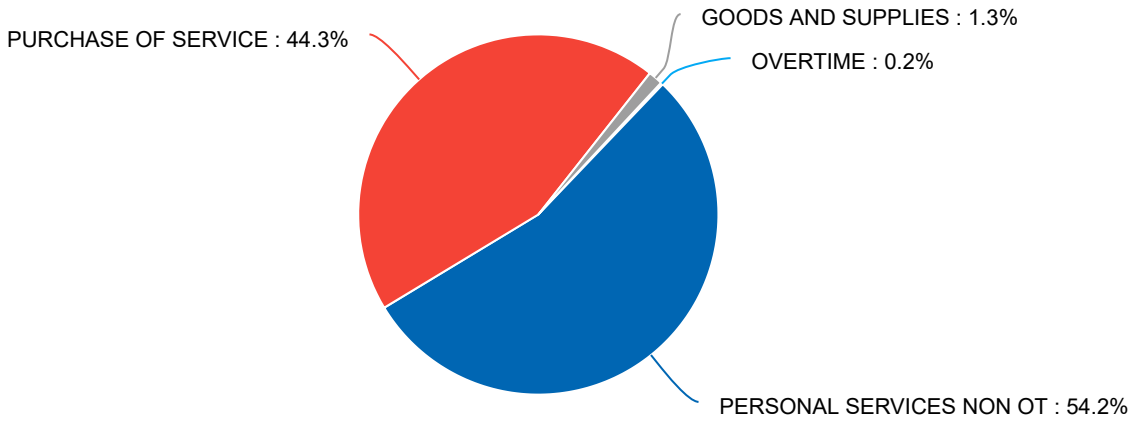
### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 4,000 |
| CLERICAL INCENTIVE | 7,500 |
| EDUCATIONAL INCENTIVE | 12,919 |
| FULL-TIME SALARIES | 715,673 |
| HOLIDAY | 1,000 |
| LONGEVITY | 2,380 |
| OUT OF GRADE | 3,000 |
| SEPARATION COSTS | 25,000 |
| STIPEND | 750 |
| **Total** | **772,222** |

DEPARTMENT: Auditor

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 2,362.64 | 5,000.00 | 2,500.00 | (50.0%) |
| PERSONAL SERVICES NON OT | 704,543.67 | 973,448.84 | 772,222.00 | (20.7%) |
| PURCHASE OF SERVICE | 584,563.71 | 625,250.00 | 630,250.00 | 0.8% |
| GOODS AND SUPPLIES | 13,353.28 | 18,500.00 | 18,500.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 1,304,823.30** | **$ 1,622,198.84** | **$ 1,423,472.00** | **(12.3%)** |

DEPARTMENT: Auditor

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **AUDITOR** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 2,362.64 | 5,000.00 | 2,500.00 | (50.0%) |
| **TOTAL OVERTIME:** | **$ 2,362.64** | **$ 5,000.00** | **$ 2,500.00** | **(50.0%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 664,981.18 | 888,942.00 | 715,673.00 | (19.5%) |
| PART-TIME SALARIES | - | 15,000.00 | - | (100.0%) |
| STIPEND | 608.73 | 750.00 | 750.00 | -% |
| CLERICAL INCENTIVE | 12,500.00 | 15,000.00 | 7,500.00 | (50.0%) |
| ADMIN INCENTIVE | 3,000.00 | 4,000.00 | 4,000.00 | -% |
| LONGEVITY | 2,180.00 | 3,630.00 | 2,380.00 | (34.4%) |
| HOLIDAY | - | 1,000.00 | 1,000.00 | -% |
| EDUCATIONAL INCENTIVE | 13,761.67 | 17,126.84 | 12,919.00 | (24.6%) |
| OUT OF GRADE | 1,314.59 | 3,000.00 | 3,000.00 | -% |
| SEPARATION COSTS | 6,197.50 | 25,000.00 | 25,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 704,543.67** | **$ 973,448.84** | **$ 772,222.00** | **(20.7%)** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | 51.00 | 500.00 | 500.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | - | 500.00 | 500.00 | -% |
| AUDITING | 197,400.00 | 200,000.00 | 205,000.00 | 2.5% |
| CONSULTANTS | - | 70,000.00 | 70,000.00 | -% |
| ADVERTISING | 225.00 | - | - | -% |
| PRINTING | - | 1,750.00 | 1,750.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 197,676.00** | **$ 272,750.00** | **$ 277,750.00** | **1.8%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 8,598.59 | 10,000.00 | 10,000.00 | -% |
| IN-STATE TRAVEL | 385.00 | 1,500.00 | 1,500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 475.00 | 500.00 | 500.00 | -% |
| TUITION & TRAINING | 2,800.00 | 5,000.00 | 5,000.00 | -% |
| DEPARTMENT EQUIPMENT | 1,094.69 | 1,500.00 | 1,500.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 13,353.28** | **$ 18,500.00** | **$ 18,500.00** | **-%** |
| **TOTAL AUDITOR:** | **$ 917,935.59** | **$ 1,269,698.84** | **$ 1,070,972.00** | **(15.7%)** |
| **AUDIT MAIL** | | | | |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINTENANC | 978.55 | 1,500.00 | 1,500.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 6,079.44 | 7,000.00 | 7,000.00 | -% |
| POSTAGE | 287,860.91 | 250,000.00 | 250,000.00 | -% |
| FREIGHT AND DELIVERY SERVICE | 24,303.26 | 17,000.00 | 17,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 319,222.16** | **275,500.00** | **275,500.00** | **-%** |

DEPARTMENT: Auditor

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **TOTAL AUDIT MAIL:** | **$ 319,222.16** | **$ 275,500.00** | **$ 275,500.00** | **-%** |
| **AUDIT TELEPHONE** | | | | |
| **PURCHASE OF SERVICE** | | | | |
| OFFICE EQUIP REPAIR/MAINT | 1,469.95 | 2,000.00 | 2,000.00 | -% |
| TELEPHONE | 66,195.60 | 75,000.00 | 75,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 67,665.55** | **77,000.00** | **77,000.00** | **-%** |
| **TOTAL AUDIT TELEPHONE:** | **$ 67,665.55** | **$ 77,000.00** | **$ 77,000.00** | **-%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 1,304,823.30** | **$ 1,622,198.84** | **$ 1,423,472.00** | **(12.3%)** |
| **TOTAL EXPENDITURES:** | **$ 1,304,823.30** | **$ 1,622,198.84** | **$ 1,423,472.00** | **(12.3%)** |

DEPARTMENT: Cemetery Department

# 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, 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 and 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 to 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.

## FY26 **Accomplishments**

- Completed 281 total burials in calendar year 2025
- Completed 268 burials at Melrose Cemetery.
- Completed 10 burials at Coweeset Cemetery.
- Completed 3 burials at Union Cemetery.
- Continued to enter records in a digital database
- Completed 2 smaller expansion areas at the Melrose with in house staff and resources
- Continued to advance designs for a larger expansion project at the Melrose along the main entrance and Pearl Street.

DEPARTMENT: Cemetery Department

## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Complete larger expansion at the Melrose Cemetery | **Ongoing FY27** | **1** |
| 2. Improve overall conditions of City owned cemeteries. | **Ongoing FY27** | **1,2** |
| 3. Investigate and plan for possible expansion at the Union Cemetery | **Ongoing FY27** | **2** |
| 4. Remove declining trees from Union Cemetery | **Ongoing FY27** | **1,2** |

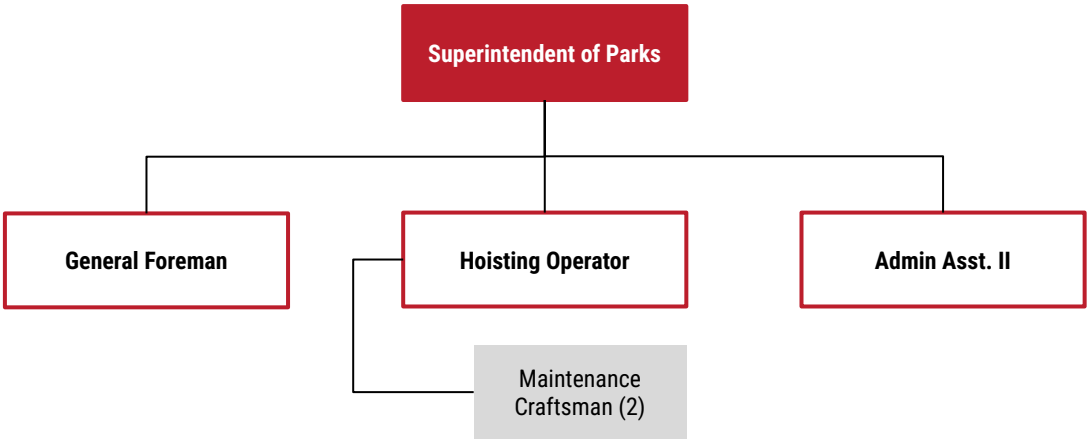
## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Expansion completion (1-10 scale)* | 2 | 4 | 9 |
| 2 | Service calls (%) | 70% | 85% | 85% |
| 3 | Equipment upgrades (%) | 5% | 100% | 25% |
| 4 | Cemetery software acquired (%) | 15% | 100% | 100% |
| 5 | Melrose Cemetery upgrades completed (%) | 15% | 80% | 90% |

***Ranking: 1- not completed; 10-fully completed**

DEPARTMENT: Cemetery Department

## Organizational Chart



DEPARTMENT: Cemetery Department

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Superintendent of Parks | Timothy W. Carpenter | 8/30/2011 | 475 | 20,991 | 1,600 |
| Cemetery General Foreman | Erik Duquette | 7/19/1999 | 1,350 | 79,445 | |
| Hoisting Operator | Erik Ellis | 10/7/2013 | 750 | 65,638 | |
| Cemetery Maintenance Craftsman | Brandon Hunnewell | 2/5/2018 | 480 | 60,655 | |
| Cemetery Maintenance Craftsman | John Ferron, II | 1/17/2017 | 480 | 60,655 | |
| Admin Asst. I | Nicole Fiske | 12/20/2021 | 480 | 50,918 | 2,037 |
| **Total** | | | **4,015** | **338,302** | **3,637** |

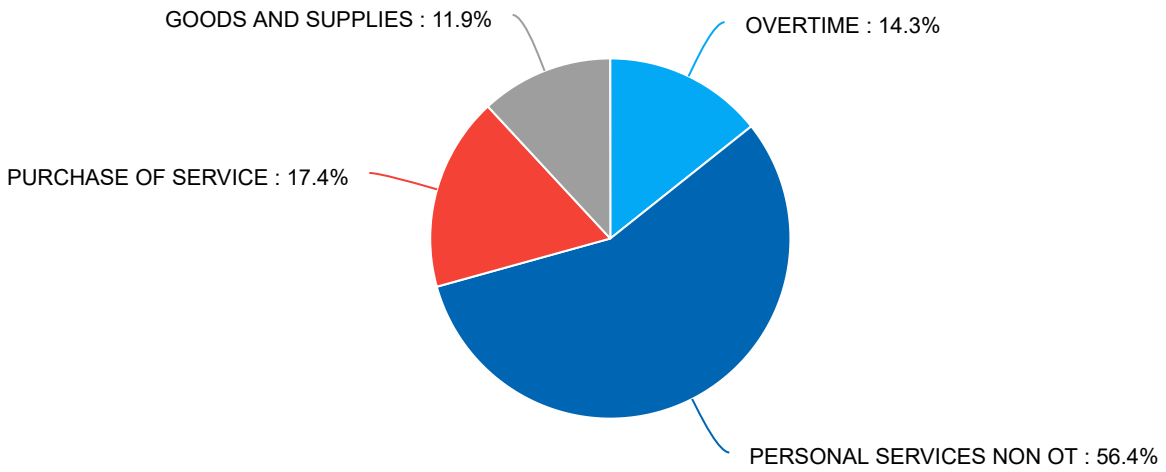
### Personal Services Summary

| | |
|---|---|
| CDL STIPEND | 6,240 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 3,637 |
| FULL-TIME SALARIES | 338,302 |
| HAZARDOUS DUTY | 3,120 |
| LONGEVITY | 4,015 |
| ON CALL | 25,371 |
| OUT OF GRADE | 7,404 |
| SEPARATION COSTS | 12,000 |
| SHIFT DIFFERENTIAL | 21,095 |
| STIPEND | 2,400 |
| UNIFORM CLOTHING ALLOWANCE | 8,500 |
| **Total** | **434,584** |

DEPARTMENT: Cemetery Department

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 89,677.75 | 110,000.00 | 110,000.00 | -% |
| PERSONAL SERVICES NON OT | 378,513.21 | 415,965.00 | 434,584.00 | 4.5% |
| PURCHASE OF SERVICE | 77,502.06 | 116,500.00 | 134,000.00 | 15.0% |
| GOODS AND SUPPLIES | 59,572.25 | 72,000.00 | 92,500.00 | 28.5% |
| **TOTAL GENERAL FUND:** | **$ 605,265.27** | **$ 714,465.00** | **$ 771,084.00** | **7.9%** |

DEPARTMENT: Cemetery Department

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **HUMAN SERVICES** | | | | |
| **CEMETERY DEPARTMENT** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 89,677.75 | 110,000.00 | 110,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 89,677.75** | **$ 110,000.00** | **$ 110,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 322,810.44 | 323,402.00 | 338,302.00 | 4.6% |
| PART-TIME SALARIES | - | 2,400.00 | - | (100.0%) |
| STIPEND | - | - | 2,400.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| LONGEVITY | 3,060.00 | 3,435.00 | 4,015.00 | 16.9% |
| SHIFT DIFFERENTIAL | 18,987.76 | 19,931.00 | 21,095.00 | 5.8% |
| EDUCATIONAL INCENTIVE | 1,815.57 | 3,536.00 | 3,637.00 | 2.9% |
| ON CALL | 20,430.72 | 25,371.00 | 25,371.00 | -% |
| OUT OF GRADE | 2,108.72 | 7,404.00 | 7,404.00 | -% |
| HAZARDOUS DUTY | - | 2,946.00 | 3,120.00 | 5.9% |
| SEPARATION COSTS | - | 12,000.00 | 12,000.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 6,800.00 | 6,800.00 | 8,500.00 | 25.0% |
| CDL STIPEND | - | 6,240.00 | 6,240.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 378,513.21** | **$ 415,965.00** | **$ 434,584.00** | **4.5%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | - | 10,000.00 | 10,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 9,282.17 | 15,000.00 | 15,000.00 | -% |
| SEWER & WATER CHARGES | 786.73 | 2,500.00 | 2,500.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 13,878.45 | 17,000.00 | 17,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 22,039.46 | 17,500.00 | 25,000.00 | 42.9% |
| SECURITY/FIRE CONTROL | 1,873.00 | 3,500.00 | 3,500.00 | -% |
| ADVERTISING | - | 500.00 | 500.00 | -% |
| PRINTING | 84.25 | 500.00 | 500.00 | -% |
| OTHER SERVICES | 29,558.00 | 50,000.00 | 60,000.00 | 20.0% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 77,502.06** | **$ 116,500.00** | **$ 134,000.00** | **15.0%** |

DEPARTMENT: Cemetery Department

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 973.75 | $ 1,500.00 | $ 1,500.00 | -% |
| JANITORIAL SUPPLIES | 946.15 | 1,500.00 | 2,000.00 | 33.3% |
| GASOLINE | 10,208.39 | 20,000.00 | 20,000.00 | -% |
| CEMETERY SUPPLIES | 44,369.32 | 45,000.00 | 60,000.00 | 33.3% |
| LICENSE & REGISTRATION | 75.00 | 1,000.00 | 1,000.00 | -% |
| DEPARTMENT EQUIPMENT | 2,999.64 | 3,000.00 | 8,000.00 | 166.7% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 59,572.25** | **$ 72,000.00** | **$ 92,500.00** | **28.5%** |
| **TOTAL CEMETERY DEPARTMENT:** | **$ 605,265.27** | **$ 714,465.00** | **$ 771,084.00** | **7.9%** |
| **TOTAL HUMAN SERVICES:** | **$ 605,265.27** | **$ 714,465.00** | **$ 771,084.00** | **7.9%** |
| **TOTAL EXPENDITURES:** | **$ 605,265.27** | **$ 714,465.00** | **$ 771,084.00** | **7.9%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: City Clerk

# 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 of Brockton 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, death and marriage certificates.
- Handle all corrections and affidavits to any vital records in the custody of the City Clerk.
- Process all marriage certificates applied for in the City of Brockton.
- Process licenses, license renewals and transfer of licenses through the City Council with issuance or letter of rejection. These include garage, motor vehicle repair and fuel storage licenses.
- Maintain all general and zoning ordinances.
- Receive, index, post and record all notices of meetings.
- Custodian to all City records as provided by law.
- Draft and prepare all City Council and Finance Committee meeting agendas and publish for distribution at public meetings and on the City website.
- Respond to public requests for certified records.

## FY26 **Accomplishments**

- Allow for public access to records online.
- Allow for the public to pay for services via credit cards.
- Started a continuous process of record retention and destruction.
- Registered 555 births..
- Registered 163 marriage intentions.
- Registered 121 Business certificate.
- Processed 42 affidavits or changes to Vital Records.

DEPARTMENT: City Clerk

## Objectives

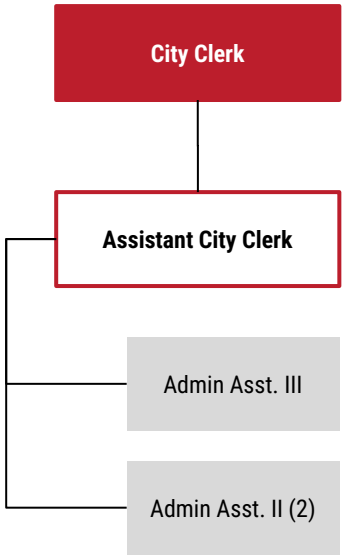
| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to increase the diversity of the office team, including outreach to various organizations when employment opportunities arise in the office. Particular attention will be paid to multi-lingual applicants. | **Ongoing FY27** | **1,2** |
| 2. 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 FY27** | **2** |
| 3. Continue Vital Records digitization and destruction. | **Ongoing FY27** | **2** |
| 4. Move Motor vehicle repair, Fuel Storage and Garage Licenses to City Clerk Association software. | **Ongoing FY27** | **2,3** |
| 5. Move business registrations to City Clerk Association reporting. | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 5 | Business records | 157 | 377 | 400 |
| 5 | Birth registrations | 2,017 | 1750 | 1750 |
| 5 | Legally certified copies of Vital Records | 12,188 | 4,062 | 11,002 |

DEPARTMENT: City Clerk

## Organizational Chart



DEPARTMENT: City Clerk

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| City Clerk | Timothy Cruise | 1/6/2006 | 1,250 | 139,412 | |
| Admin. Asst. II | Jesuina Depina | 10/27/2025 | | 50,480 | |
| Admin. Asst. III | Ana Pacheco | 4/21/2000 | 1,250 | 78,224 | |
| Admin. Asst. II | Vacant | | | 50,480 | |
| **Total** | | | **2,500** | **318,596** | |

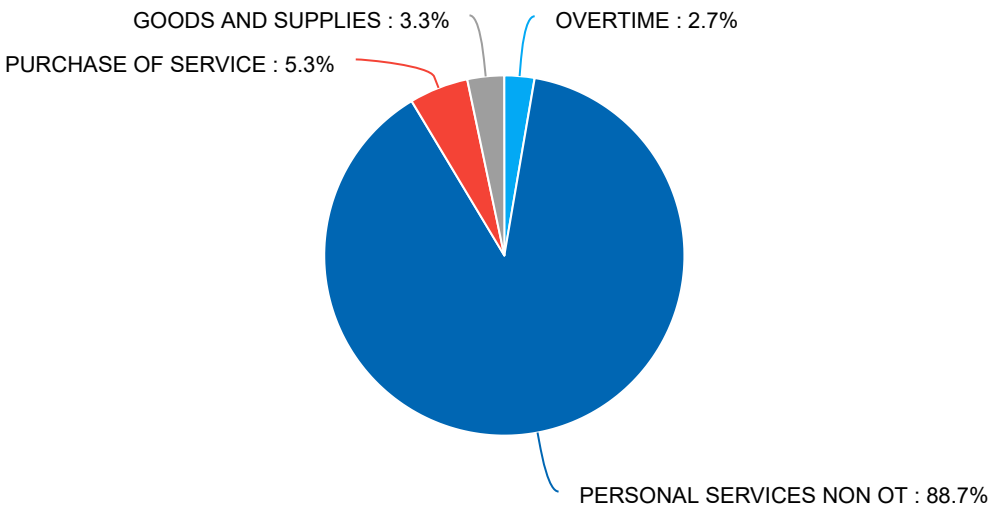
### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 7,500 |
| EDUCATIONAL INCENTIVE | 2,019 |
| FULL-TIME SALARIES | 318,596 |
| LONGEVITY | 2,500 |
| TEMPORARY/SEASONAL | 1,200 |
| **Total** | **331,815** |

DEPARTMENT: City Clerk

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 2,412.60 | 7,500.00 | 10,000.00 | 33.3% |
| PERSONAL SERVICES NON OT | 456,836.69 | 347,607.49 | 331,815.00 | (4.5%) |
| PURCHASE OF SERVICE | 1,968.50 | 29,500.00 | 20,000.00 | (32.2%) |
| GOODS AND SUPPLIES | 5,921.77 | 12,300.00 | 12,300.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 467,139.56** | **$ 396,907.49** | **$ 374,115.00** | **(5.7%)** |

DEPARTMENT: City Clerk

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **CITY CLERK** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 2,412.60 | 7,500.00 | 10,000.00 | 33.3% |
| **TOTAL OVERTIME:** | **$ 2,412.60** | **$ 7,500.00** | **$ 10,000.00** | **33.3%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 439,892.96 | 327,658.90 | 318,596.00 | (2.8%) |
| PART-TIME SALARIES | - | 5,000.00 | - | (100.0%) |
| TEMPORARY/SEASONAL | - | 1,200.00 | 1,200.00 | -% |
| CLERICAL INCENTIVE | 10,000.00 | 7,500.00 | 7,500.00 | -% |
| LONGEVITY | 2,300.00 | 2,980.00 | 2,500.00 | (16.1%) |
| EDUCATIONAL INCENTIVE | 4,643.73 | 3,268.59 | 2,019.00 | (38.2%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 456,836.69** | **$ 347,607.49** | **$ 331,815.00** | **(4.5%)** |
| **PURCHASE OF SERVICE** | | | | |
| OFFICE EQUIP REPAIR/MAINT | 979.50 | 2,000.00 | 2,000.00 | -% |
| DATA PROCESS EQUIP REP/MAINT | - | 3,000.00 | 3,000.00 | -% |
| BUILDING RENT/LEASE | - | 4,500.00 | - | (100.0%) |
| LEGAL | - | 5,000.00 | 5,000.00 | -% |
| COMMUNICATION SERVICES | - | 5,000.00 | - | (100.0%) |
| BOOKBINDING | - | 5,000.00 | 5,000.00 | -% |
| PRINTING | 989.00 | 5,000.00 | 5,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 1,968.50** | **$ 29,500.00** | **$ 20,000.00** | **(32.2%)** |
| **GOODS AND SUPPLIES** | | | | |
| REFERENCE MATERIALS | - | 2,000.00 | 2,000.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 2,407.59 | 3,000.00 | 3,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 2,000.00 | 2,000.00 | -% |
| BOND INSURANCE | - | 300.00 | 300.00 | -% |
| DEPARTMENT EQUIPMENT | 3,514.18 | 5,000.00 | 5,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 5,921.77** | **$ 12,300.00** | **$ 12,300.00** | **-%** |
| **TOTAL CITY CLERK:** | **$ 467,139.56** | **$ 396,907.49** | **$ 374,115.00** | **(5.7%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 467,139.56** | **$ 396,907.49** | **$ 374,115.00** | **(5.7%)** |
| **TOTAL EXPENDITURES:** | **$ 467,139.56** | **$ 396,907.49** | **$ 374,115.00** | **(5.7%)** |

# 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 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, including the School Department 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.
- Confirm or deny various Mayoral appointments to municipal government positions.

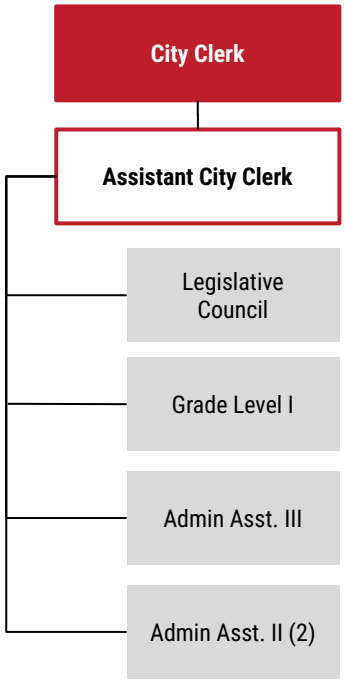
## FY26 **Accomplishments**

- Continue an onboarding process for newly elected Councilors. Councilors received current budget books and instruction on Roberts Rules of Order and other Council Rules.
- Began review and updating of City Ordinances.
- Assist Councilors in outreach to various community groups.
- Attended various Ward meetings and other public meetings as needed.

## 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 FY27** | **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 FY27** | **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 FY27** | **2,3** |
| 4. In accordance with Ordinance changes assume duties as the Clerk to the Finance Committee. | **Accomplished/ Ongoing FY27** | **2** |
| 5. Improve and upgrade the audiovisual and television capabilities in the City Council chamber. | **Ongoing FY27** | **3** |

# Organizational Chart

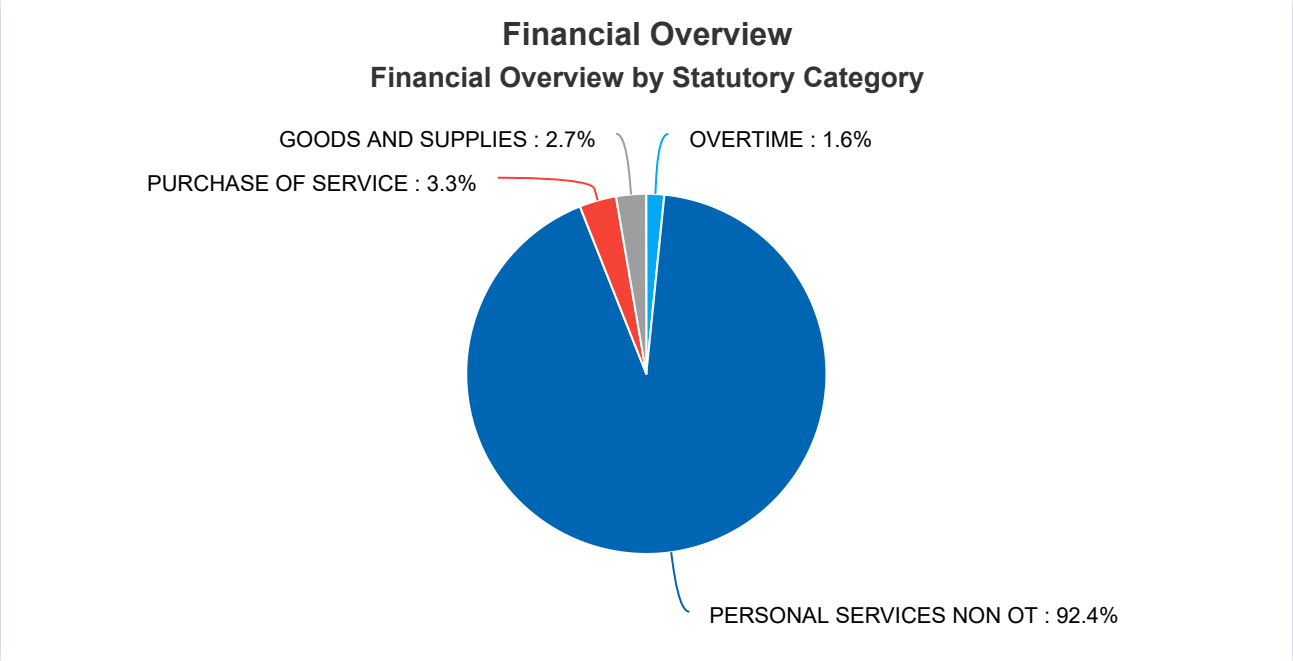


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Assistant City Clerk | Vacant | | | 106,917 | |
| Admin. Asst. III | Vacant | | | 60,269 | |
| Grade Level I | Diane Peloquin | 5/17/2021 | 480 | 82,404 | |
| Admin. Asst. II | Helena Rodrigues | 6/2/2021 | 480 | 61,833 | 1,855 |
| Admin Asst. II | Veronica Cruz | 8/29/2016 | 750 | 61,833 | |
| Legislative Counsel | Shannon Resnick | 3/5/2022 | | 96,234 | |
| *stipend only | | | | | |
| *Clerk of Committees | | | | | |
| **Total** | | | **1,710** | **469,490** | **1,855** |

### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 10,000 |
| EDUCATIONAL INCENTIVE | 1,855 |
| ELECTED/APPOINTED | 330,000 |
| FULL-TIME SALARIES | 469,490 |
| HOLIDAY | 1,000 |
| LONGEVITY | 2,190 |
| OFFICIAL DUTY EXPENSES | 52,800 |
| OUT OF GRADE | 2,000 |
| STIPEND | 3,250 |
| **Total** | **872,585** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 8,522.22 | 15,000.00 | 15,000.00 | -% |
| PERSONAL SERVICES NON OT | 597,732.19 | 911,684.74 | 872,585.00 | (4.3%) |
| PURCHASE OF SERVICE | 14,896.82 | 56,500.00 | 31,500.00 | (44.2%) |
| GOODS AND SUPPLIES | 3,972.92 | 47,750.00 | 25,750.00 | (46.1%) |
| **TOTAL GENERAL FUND:** | **$ 625,124.15** | **$ 1,030,934.74** | **$ 944,835.00** | **(8.4%)** |

DEPARTMENT: City Council

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **CITY COUNCIL** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 8,522.22 | 15,000.00 | 15,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 8,522.22** | **$ 15,000.00** | **$ 15,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 191,577.06 | 467,425.55 | 469,490.00 | 0.4% |
| PART-TIME SALARIES | - | 2,500.00 | - | (100.0%) |
| TEMPORARY/SEASONAL | - | 2,500.00 | - | (100.0%) |
| ELECTED/APPOINTED | 331,270.06 | 330,000.00 | 330,000.00 | -% |
| STIPEND | 3,250.00 | 14,000.00 | 3,250.00 | (76.8%) |
| CLERICAL INCENTIVE | 7,500.00 | 10,000.00 | 10,000.00 | -% |
| LONGEVITY | 1,730.00 | 2,690.00 | 2,190.00 | (18.6%) |
| HOLIDAY | - | 1,000.00 | 1,000.00 | -% |
| EDUCATIONAL INCENTIVE | - | 1,769.19 | 1,855.00 | 4.9% |
| OUT OF GRADE | 805.07 | 2,000.00 | 2,000.00 | -% |
| SEPARATION COSTS | - | 25,000.00 | - | (100.0%) |
| OFFICIAL DUTY EXPENSES | 61,600.00 | 52,800.00 | 52,800.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 597,732.19** | **$ 911,684.74** | **$ 872,585.00** | **(4.3%)** |
| **PURCHASE OF SERVICE** | | | | |
| DATA PROCESS EQUIP REP/MAINT | - | 1,500.00 | 1,500.00 | -% |
| LEGAL | - | 10,000.00 | 5,000.00 | (50.0%) |
| CONSULTANTS | - | 10,000.00 | 5,000.00 | (50.0%) |
| ADVERTISING | 10,349.47 | 25,000.00 | 10,000.00 | (60.0%) |
| BOOKBINDING | - | 2,500.00 | 2,500.00 | -% |
| PRINTING | 1,182.00 | 2,500.00 | 2,500.00 | -% |
| OTHER SERVICES | 3,365.35 | 5,000.00 | 5,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 14,896.82** | **$ 56,500.00** | **$ 31,500.00** | **(44.2%)** |

DEPARTMENT: City Council

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | - | 1,500.00 | 1,500.00 | -% |
| REFERENCE MATERIALS | 378.82 | 4,250.00 | 4,250.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 2,343.14 | 5,000.00 | 3,000.00 | (40.0%) |
| DATA PROCESS SOFTWARE & SUPP | - | 2,000.00 | 2,000.00 | -% |
| INAUGURATION SUPPLIES & COSTS | - | 20,000.00 | - | (100.0%) |
| IN STATE TRAVEL | - | 1,000.00 | 1,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 200.00 | 2,000.00 | 2,000.00 | -% |
| TUITION & TRAINING | 50.00 | 5,000.00 | 5,000.00 | -% |
| ACHIEV. & ACKNOWLEDGEMENTS | 1,000.96 | 5,000.00 | 5,000.00 | -% |
| DEPARTMENT EQUIPMENT | - | 2,000.00 | 2,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 3,972.92** | **$ 47,750.00** | **$ 25,750.00** | **(46.1%)** |
| **TOTAL CITY COUNCIL:** | **$ 625,124.15** | **$ 1,030,934.74** | **$ 944,835.00** | **(8.4%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 625,124.15** | **$ 1,030,934.74** | **$ 944,835.00** | **(8.4%)** |
| **TOTAL EXPENDITURES:** | **$ 625,124.15** | **$ 1,030,934.74** | **$ 944,835.00** | **(8.4%)** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Conservation Commission

# 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).

## FY26 **Accomplishments**

- Reviewed over 40 applications for compliance with the Wetlands Protection Act & its Regulations.
- Collaborated with the Mayor's Office to recruit one new member to the Commission.
- Served on the City's Stormwater Permitting Authority.
- Collaborated with the Law Department to enforce violations of the Wetlands Protection Act.
- Reviewed and approved candidate proposals for House Doctor On-call Consulting Services.
- Facilitated contract agreement between House Doctor firms and the City of Brockton.
- Supported Community/Educational Outreach by partnering with Wildlands Trust (D.W. Field Park Redevelopment & Green Team) and Manomet (Envirothon & Green Team)

DEPARTMENT: Conservation Commission

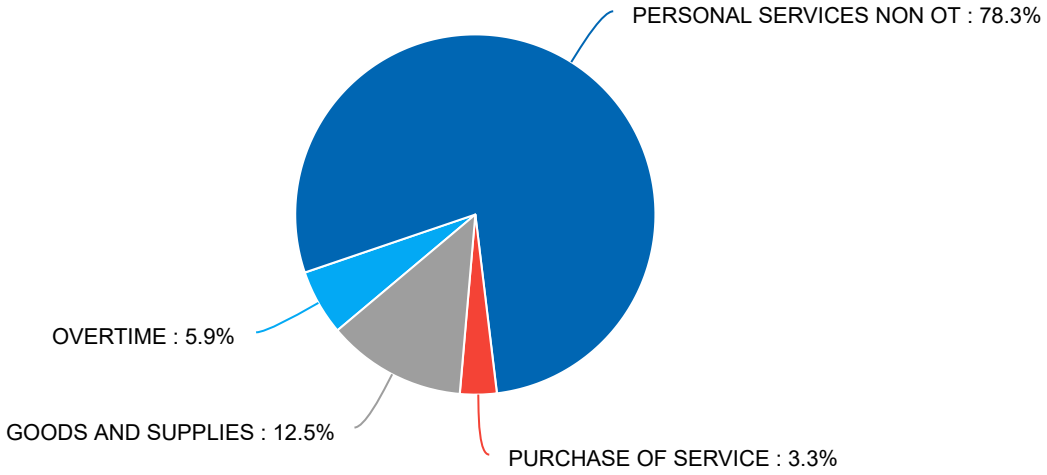
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1.Contribute to implementation efforts following the updated of the City's Open Space and Recreation Plan. | **Ongoing FY27** | **1** |
| 2.Review and update Conservation Commission Filing Information and Regulations. | **Ongoing FY27** | **2** |
| 3.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 FY27** | **3** |

DEPARTMENT: Conservation Commission

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 538.10 | 5,500.00 | 1,500.00 | (72.7%) |
| PERSONAL SERVICES NON OT | 14,300.00 | 20,000.00 | 20,000.00 | -% |
| PURCHASE OF SERVICE | 523.51 | 850.00 | 850.00 | -% |
| GOODS AND SUPPLIES | 1,470.09 | 3,200.00 | 3,200.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 16,831.70** | **$ 29,550.00** | **$ 25,550.00** | **(13.5%)** |

DEPARTMENT: Conservation Commission

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **CONSERVATION COMMISSION** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 538.10 | 5,500.00 | 1,500.00 | (72.7%) |
| **TOTAL OVERTIME:** | **$ 538.10** | **$ 5,500.00** | **$ 1,500.00** | **(72.7%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| PART-TIME SALARIES | - | 20,000.00 | 20,000.00 | -% |
| STIPEND | 14,300.00 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 14,300.00** | **$ 20,000.00** | **$ 20,000.00** | **-%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | - | 200.00 | 200.00 | -% |
| LEGAL | - | 150.00 | 150.00 | -% |
| PRINTING | 523.51 | 500.00 | 500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 523.51** | **$ 850.00** | **$ 850.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 189.71 | 200.00 | 200.00 | -% |
| IN STATE TRAVEL | 76.38 | 500.00 | 500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 500.00 | 500.00 | -% |
| TUITION & TRAINING | 1,204.00 | 2,000.00 | 2,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 1,470.09** | **$ 3,200.00** | **$ 3,200.00** | **-%** |
| **TOTAL CONSERVATION COMMISSION:** | **$ 16,831.70** | **$ 29,550.00** | **$ 25,550.00** | **(13.5%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 16,831.70** | **$ 29,550.00** | **$ 25,550.00** | **(13.5%)** |
| **TOTAL EXPENDITURES:** | **$ 16,831.70** | **$ 29,550.00** | **$ 25,550.00** | **(13.5%)** |

DEPARTMENT: Council On Aging

# Council On Aging



**Janice Fitzgerald**
Director

## Mission

The Brockton Council on Aging fosters a welcoming and inclusive environment for adults aged 60 and older. We strive to understand and support the unique needs of older adults by providing access to vital resources and opportunities that promote independence and enrich their quality of life.

## 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 assistance, 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 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.
- Wellness Nurse Program to support health and wellness.

## FY26 **Accomplishments**

- Welcomed over 300 new members
- Served over 2000 meals
- Fitness Programs increased by over 1200 duplicated
- Collaborated with AHA to have self monitoring blood pressure cuff station
- Started License Renewal program with RMV
- Hired Volunteer Coordinator, Activities Assistant and Outreach Coordinator
- Received funding for our Wellness Nurse Program
- Launched our new logo, mission statement and rebrand.
- Hired Volunteer Coordinator, Activities Assistant and Outreach Coordinator

DEPARTMENT: Council On Aging

## Objectives

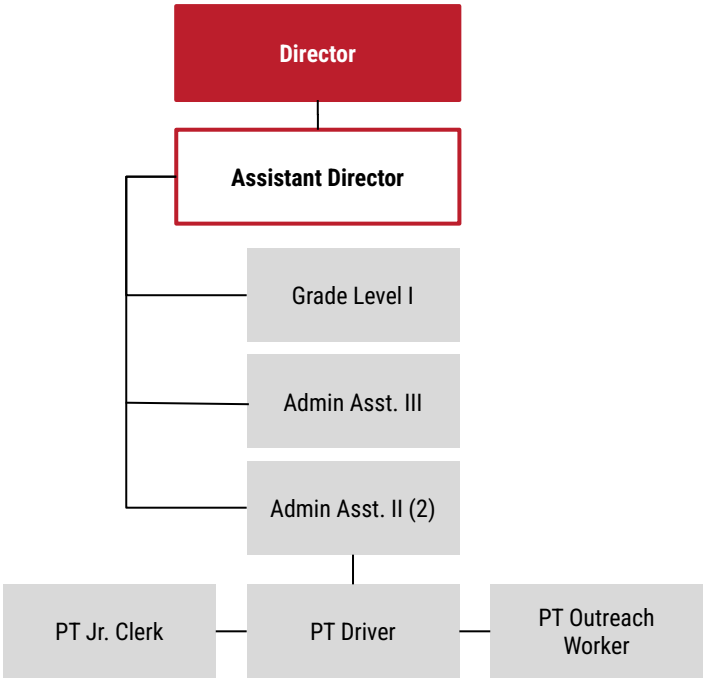
| Objective | Status | City Goal |
|---|---|---|
| 1. Commit to providing a welcoming atmosphere for older adults and all generations who visit the center. | **Ongoing FY27** | **1,2** |
| 2. Engage the community and strengthen community relations. Serve as a focal point for services and programs for older adults and their families. | **Ongoing FY27** | **3** |
| 3.Conduct Outreach with Outreach staff. Focus would be on communities that we aren't able to connect with due to language bariers. | **Ongoing FY27** | **3** |
| 4. Research and provide a variety of new programming that will focus on health and wellness, LifeLong Learning, technology, culture and arts to name a few. Also provide resources to support our older adults to Age in Place. | **Ongoing FY27** | **3** |
| 5. Continue to support the City through the offering vaccine clinics, test kits and Outreach. | **Ongoing FY27** | **2,3** |
| 6. Start a Transportation Program and start a Cafe | **Ongoing FY27** | **1,2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1,2,3,4 | Increase number of new members by almost 150 people. | 360 | 417 | 550 |

DEPARTMENT: Council On Aging

## Organizational Chart



DEPARTMENT: Council On Aging

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Director | Janice Fitzgerald | 2/9/2006 | 1,250 | 105,108 | |
| Asst. Director | Lauren Conrad | 1/28/2008 | 950 | 82,287 | |
| Grade Level I | Richard Alvarnez | 11/3/2025 | | 65,850 | 5,300 |
| Admin II | Macey Eccher | 2/24/2025 | | 48,208 | |
| PT- Jr. Clerk | Ruthie Graham | 2/22/2019 | | 20,584 | |
| PT- Driver | VACANT | | | 20,000 | |
| **Total** | | | **2,200** | **342,037** | **5,300** |

## Formula Grant Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|
| Admin Asst. III | Christina Long | 03/22/21 | 480 | 66,078 | |
| Admin Asst. II | Augusta Daluz | 02/24/25 | | 53,012 | |
| Outreach Worker | Cauna Magner | 09/18/24 | | 15,834 | |
| **Total** | | | **480** | **134,924** | |

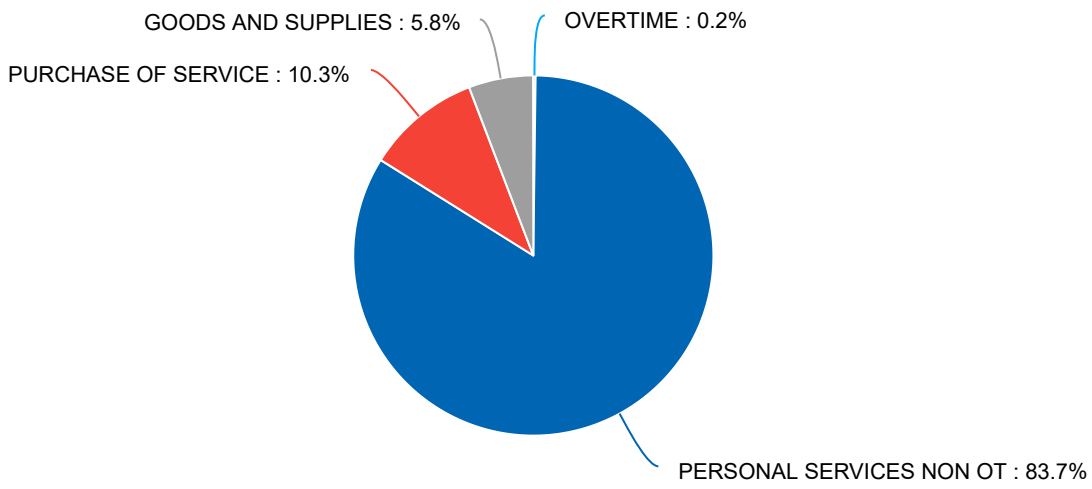
### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 5,300 |
| FULL-TIME SALARIES | 301,543 |
| HOLIDAY | 900 |
| LONGEVITY | 2,200 |
| PART-TIME SALARIES | 40,584 |
| STIPEND | 6,630 |
| TUITION REIMBURSEMENT | 4,500 |
| **Total** | **366,157** |

DEPARTMENT: Council On Aging

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 221.87 | 1,000.00 | 1,000.00 | -% |
| PERSONAL SERVICES NON OT | 246,089.98 | 351,426.40 | 366,157.00 | 4.2% |
| PURCHASE OF SERVICE | 6,076.84 | 27,000.00 | 45,000.00 | 66.7% |
| GOODS AND SUPPLIES | 10,451.46 | 17,950.00 | 25,450.00 | 41.8% |
| **TOTAL GENERAL FUND:** | **$ 262,840.15** | **$ 397,376.40** | **$ 437,607.00** | **10.1%** |

DEPARTMENT: Council On Aging

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **HUMAN SERVICES** | | | | |
| **COUNCIL ON AGING** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 221.87 | 1,000.00 | 1,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 221.87** | **$ 1,000.00** | **$ 1,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 218,491.93 | 286,769.00 | 301,543.00 | 5.2% |
| PART-TIME SALARIES | 15,150.00 | 40,820.00 | 40,584.00 | (0.6%) |
| STIPEND | 6,625.18 | 6,630.00 | 6,630.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| SIGNING BONUS | - | 500.00 | - | (100.0%) |
| ADMIN INCENTIVE | - | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 1,900.00 | 2,200.00 | 2,200.00 | -% |
| HOLIDAY | 710.10 | 883.00 | 900.00 | 1.9% |
| EDUCATIONAL INCENTIVE | 712.77 | 4,624.40 | 5,300.00 | 14.6% |
| TUITION REIMBURSEMENT | - | 4,500.00 | 4,500.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 246,089.98** | **$ 351,426.40** | **$ 366,157.00** | **4.2%** |
| **PURCHASE OF SERVICE** | | | | |
| ENERGY (GAS-OIL-DIESEL) | 704.84 | 10,000.00 | 28,000.00 | 180.0% |
| VEHICLE REPAIR/MAINTENANCE | - | 4,500.00 | 4,500.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 738.01 | 2,500.00 | 2,500.00 | -% |
| HUMAN SERVICE CONTRACTS | 1,673.48 | 3,500.00 | 3,500.00 | -% |
| OTHER CONTRACT SERVICES | 440.00 | 2,000.00 | 2,000.00 | -% |
| PRINTING | 624.44 | 2,000.00 | 2,000.00 | -% |
| OTHER SERVICES | 1,896.07 | 2,500.00 | 2,500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 6,076.84** | **$ 27,000.00** | **$ 45,000.00** | **66.7%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 7,339.12 | 7,500.00 | 8,000.00 | 6.7% |
| DATA PROCESS SOFTWARE & SUPP | - | 450.00 | 450.00 | -% |
| HUMANISTIC SUPPLIES AND COSTS | 2,722.94 | 6,000.00 | 6,500.00 | 8.3% |
| IN-STATE TRAVEL | - | 500.00 | 3,500.00 | 600.0% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 389.40 | 2,500.00 | 1,000.00 | (60.0%) |
| DEPARTMENT EQUIPMENT | - | 1,000.00 | 6,000.00 | 500.0% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 10,451.46** | **$ 17,950.00** | **$ 25,450.00** | **41.8%** |
| **TOTAL COUNCIL ON AGING:** | **$ 262,840.15** | **$ 397,376.40** | **$ 437,607.00** | **10.1%** |
| **TOTAL HUMAN SERVICES:** | **$ 262,840.15** | **$ 397,376.40** | **$ 437,607.00** | **10.1%** |
| **TOTAL EXPENDITURES:** | **$ 262,840.15** | **$ 397,376.40** | **$ 437,607.00** | **10.1%** |

# 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 recommend 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 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.

## FY26 **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.
- Substantially completed the Warren Ave two way transition.

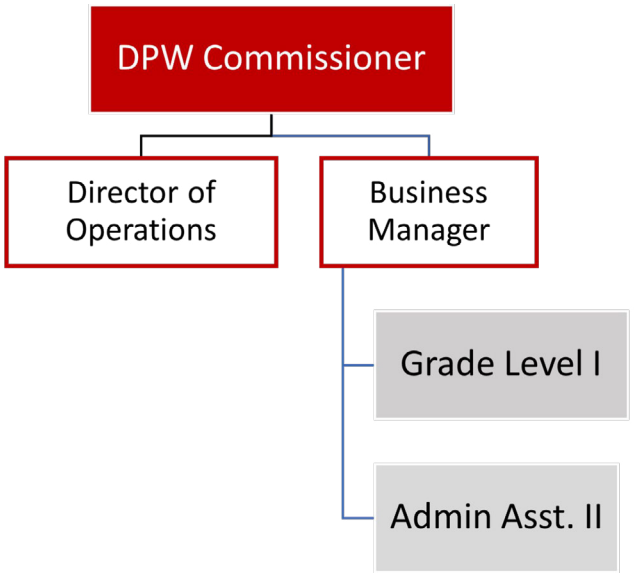
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Maintain staff levels for better service. | **Ongoing FY27** | **2** |
| 2. Ensure that the goals of all the other Divisions are met. | **Ongoing FY27** | **2** |
| 3. Improve safety for all workers. | **Ongoing FY27** | **2** |
| 4. Establish better coordination with other City departments. | **Ongoing FY27** | **2** |
| 5. Review all Public Works Ordinances and update them to better reflect today's needs. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Commissioner's Staff | 4 | 4 | 5 |
| 2 | Safety training | Manual Created | 0 Trainings | 3 trainings |

## Organizational Chart

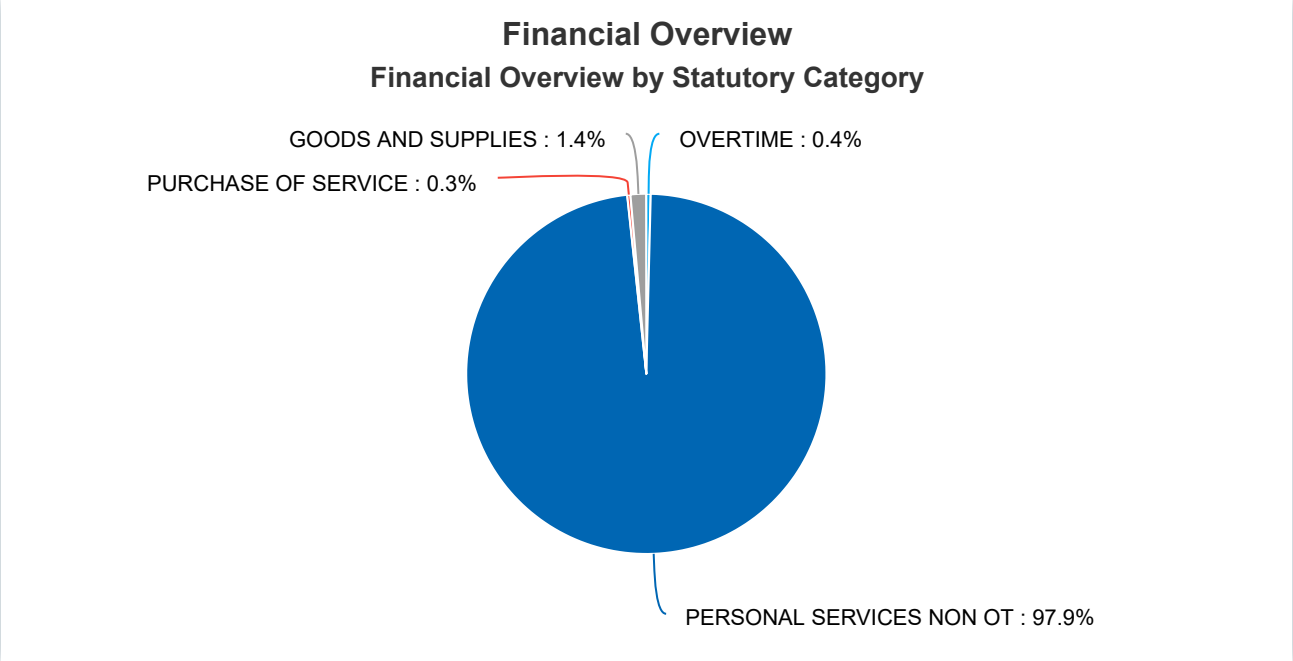


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Commissioner of Public Works | Patrick Hill | 2/13/1996 | 1,350 | 181,403 | |
| Director of Operations | Mark Peterson | 7/8/1996 | 1,350 | 125,693 | |
| Grade Level 1 | Alisa Hambly | 3/13/1991 | 1,350 | 82,608 | |
| Admin Asst. II | Celestina Rodrigues | 4/1/2019 | 480 | 62,139 | 1,864 |
| **Total** | | | **4,530** | **451,843** | **1,864** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 1,864 |
| FULL-TIME SALARIES | 451,843 |
| HOLIDAY | 1,300 |
| LONGEVITY | 4,530 |
| OUT OF GRADE | 2,000 |
| PART-TIME SALARIES | 30,000 |
| SEPARATION COSTS | 50,000 |
| STIPEND | 4,800 |
| **Total** | **550,837** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 1,950.07 | 2,057.08 | 2,000.00 | (2.8%) |
| PERSONAL SERVICES NON OT | 481,982.04 | 514,322.20 | 550,837.00 | 7.1% |
| PURCHASE OF SERVICE | - | 1,550.00 | 1,550.00 | -% |
| GOODS AND SUPPLIES | 2,516.27 | 5,244.00 | 8,300.00 | 58.3% |
| **TOTAL GENERAL FUND:** | **$ 486,448.38** | **$ 523,173.28** | **$ 562,687.00** | **7.6%** |

DEPARTMENT: Department of Public Works Commissioner

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **DPW COMMISSIONER** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 1,950.07 | 2,057.08 | 2,000.00 | (2.8%) |
| **TOTAL OVERTIME:** | **$ 1,950.07** | **$ 2,057.08** | **$ 2,000.00** | **(2.8%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 444,321.70 | 445,490.20 | 451,843.00 | 1.4% |
| PART-TIME SALARIES | 23,066.00 | 54,800.00 | 30,000.00 | (45.3%) |
| STIPEND | - | - | 4,800.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 6,427.39 | 4,530.00 | 4,530.00 | -% |
| HOLIDAY | - | 1,300.00 | 1,300.00 | -% |
| EDUCATIONAL INCENTIVE | 1,694.25 | 1,702.00 | 1,864.00 | 9.5% |
| OUT OF GRADE | 1,972.70 | 2,000.00 | 2,000.00 | -% |
| SEPARATION COSTS | - | - | 50,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 481,982.04** | **$ 514,322.20** | **$ 550,837.00** | **7.1%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | - | 150.00 | 150.00 | -% |
| COMMUNICATION SERVICES | - | 1,000.00 | 1,000.00 | -% |
| PRINTING | - | 400.00 | 400.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ -** | **$ 1,550.00** | **$ 1,550.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 855.29 | 845.00 | 2,000.00 | 136.7% |
| IN-STATE TRAVEL | - | 99.00 | 1,500.00 | 1415.2% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 164.78 | 250.00 | 250.00 | -% |
| TUITION & TRAINING | 1,143.08 | 2,500.00 | 3,000.00 | 20.0% |
| DEPARTMENT EQUIPMENT | 353.12 | 1,000.00 | 1,000.00 | -% |
| COMMUNICATION EQUIPMENT | - | 550.00 | 550.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 2,516.27** | **$ 5,244.00** | **$ 8,300.00** | **58.3%** |
| **TOTAL DPW COMMISSIONER:** | **$ 486,448.38** | **$ 523,173.28** | **$ 562,687.00** | **7.6%** |
| **TOTAL PUBLIC WORKS:** | **$ 486,448.38** | **$ 523,173.28** | **$ 562,687.00** | **7.6%** |
| **TOTAL EXPENDITURES:** | **$ 486,448.38** | **$ 523,173.28** | **$ 562,687.00** | **7.6%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Department of Public Works Engineering

# 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).

## FY26 **Accomplishments**

- Ongoing digitization of maps.
- Oversaw the construction for all Chapter 90 projects.

DEPARTMENT: Department of Public Works Engineering

## Objectives

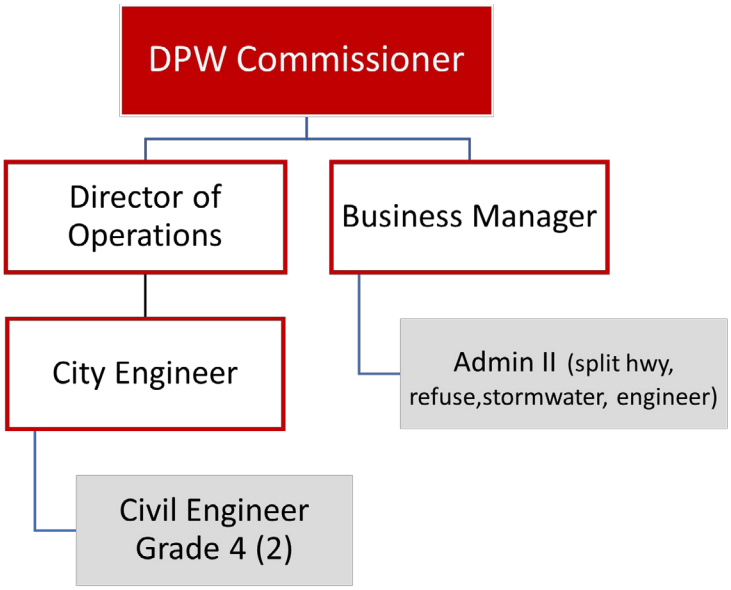
| Objective | Status | City Goal |
|---|---|---|
| 1. Move forward with training and enforcing the Stormwater Ordinance. | **Ongoing FY27** | **2** |
| 2. Improve safety for all workers. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Engineering Staff | 5 | 3 | 3 |
| 2 | Number of digitized maps | 15000 | 0 | 1000 |

DEPARTMENT: Department of Public Works Engineering

## Organizational Chart



DEPARTMENT: Department of Public Works Engineering

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| CIVIL ENGINEER - GRADE (4) (75% ENG,25% STORM) | Peter Kelleher | 8/4/2007 | 713 | 77,489 | |
| CIVIL ENGINEER - GRADE (4) (75% ENG,25% STORM) | Ghaleb Younes | 1/12/2015 | 563 | 70,948 | 3,579 |
| CITY ENGINEER (50% ENG, 50% STORM) | Chike Odunukwe | 12/5/2016 | 480 | 60,411 | 1,850 |
| Admin Asst. II (25% HWY,ENG,REF,STORM) | Jenna DiMestico | 1/11/2021 | 120 | 13,755 | 415 |
| **Total** | | | **1,876** | **222,603** | **5,844** |

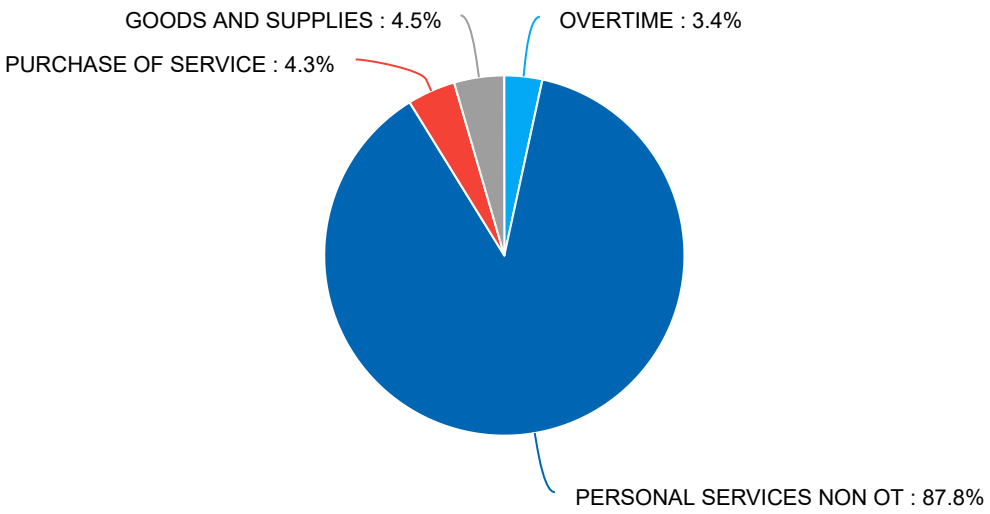
### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 625 |
| EDUCATIONAL INCENTIVE | 5,844 |
| FULL-TIME SALARIES | 222,671 |
| HAZARDOUS DUTY | 410 |
| HOLIDAY | 500 |
| LONGEVITY | 1,770 |
| SEPARATION COSTS | 25,000 |
| STIPEND | 1,650 |
| UNIFORM CLOTHING ALLOWANCE | 1,800 |
| **Total** | **260,270** |

DEPARTMENT: Department of Public Works Engineering

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | $ 8,189.20 | $ 10,000.00 | $ 10,000.00 | -% |
| PERSONAL SERVICES NON OT | 403,732.79 | 232,726.63 | 260,270.00 | 11.8% |
| PURCHASE OF SERVICE | 1,189.96 | 12,600.00 | 12,600.00 | -% |
| GOODS AND SUPPLIES | 20,512.18 | 13,487.00 | 13,487.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 433,624.13** | **$ 268,813.63** | **$ 296,357.00** | **10.2%** |

DEPARTMENT: Department of Public Works Engineering

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **ENGINEERING** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ 8,189.20 | $ 10,000.00 | $ 10,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 8,189.20** | **$ 10,000.00** | **$ 10,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 349,789.73 | $ 213,487.93 | $ 222,671.00 | 4.3% |
| PART-TIME SALARIES | - | 6,000.00 | - | (100.0%) |
| STIPEND | 5,279.87 | - | 1,650.00 | -% |
| CLERICAL INCENTIVE | - | 2,500.00 | 625.00 | (75.0%) |
| LONGEVITY | 4,010.00 | 1,515.00 | 1,770.00 | 16.8% |
| HOLIDAY | - | 500.00 | 500.00 | -% |
| EDUCATIONAL INCENTIVE | 8,541.25 | 5,223.70 | 5,844.00 | 11.9% |
| HAZARDOUS DUTY | - | 500.00 | 410.00 | (18.0%) |
| SEPARATION COSTS | 33,711.94 | - | 25,000.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 2,400.00 | 3,000.00 | 1,800.00 | (40.0%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 403,732.79** | **$ 232,726.63** | **$ 260,270.00** | **11.8%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | $ 759.00 | $ 1,000.00 | $ 1,000.00 | -% |
| DATA PROCESS EQUIP REP/MAINT | - | 500.00 | 500.00 | -% |
| OTHER CONTRACT SERVICES | - | 5,000.00 | 5,000.00 | -% |
| ADVERTISING | 135.00 | 500.00 | 500.00 | -% |
| PRINTING | 295.96 | 600.00 | 600.00 | -% |
| PAPER STREET PROGRAM | - | 5,000.00 | 5,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 1,189.96** | **$ 12,600.00** | **$ 12,600.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | $ - | $ - | $ 487.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 412.19 | 487.00 | - | (100.0%) |
| DATA PROCESS SOFTWARE & SUPP | 19,046.99 | - | - | -% |
| IN-STATE TRAVEL | - | 250.00 | 250.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 250.00 | 250.00 | -% |
| TUITION & TRAINING | - | 4,000.00 | 4,000.00 | -% |
| REGISTRY OF DEEDS FEES | 1,053.00 | 7,500.00 | 7,500.00 | -% |
| COMMUNICATION EQUIPMENT | - | 1,000.00 | 1,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 20,512.18** | **$ 13,487.00** | **$ 13,487.00** | **-%** |
| **TOTAL ENGINEERING:** | **$ 433,624.13** | **$ 268,813.63** | **$ 296,357.00** | **10.2%** |
| **TOTAL PUBLIC WORKS:** | **$ 433,624.13** | **$ 268,813.63** | **$ 296,357.00** | **10.2%** |
| **TOTAL EXPENDITURES:** | **$ 433,624.13** | **$ 268,813.63** | **$ 296,357.00** | **10.2%** |

# 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.

## FY26 **Accomplishments**

- Multiple river cleanings freeing debris and trash from the City's waterways.

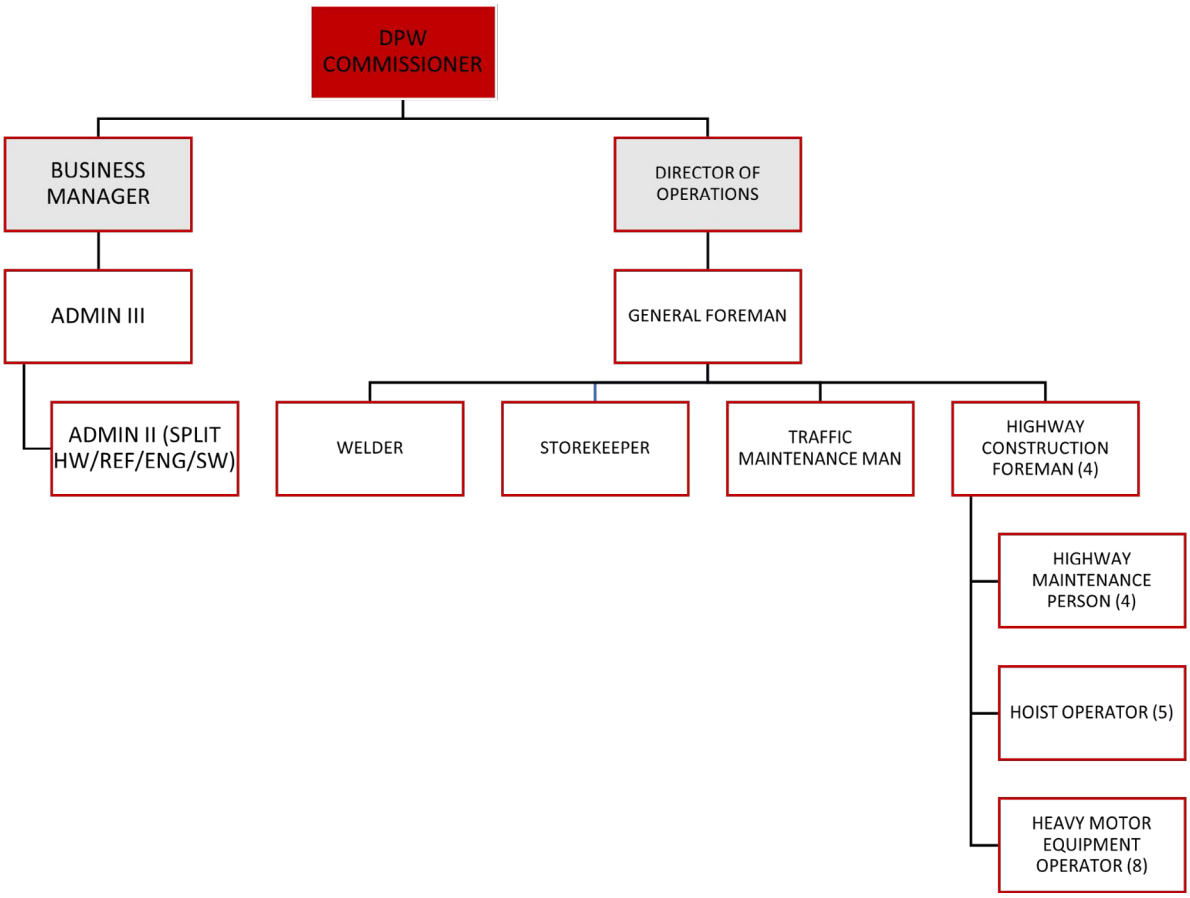
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to upgrade drain infrastructure. | **Ongoing FY27** | **2** |
| 2. Continue street and sidewalk reconstruction with Chapter 90 funds and winter recovery assistance program. | **Ongoing FY27** | **2** |
| 3. Improve safety for all workers. | **Ongoing FY27** | **2** |
| 4. Upgrade all equipment to better serve the city. | **Ongoing FY27** | **3** |
| 5. Maintain staffing levels for better service. | **Ongoing FY27** | **2** |
| 6. Increase employee morale | **Ongoing FY26** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 4 | Equipment purchases | 4 | 2 | 4 |

## Organizational Chart



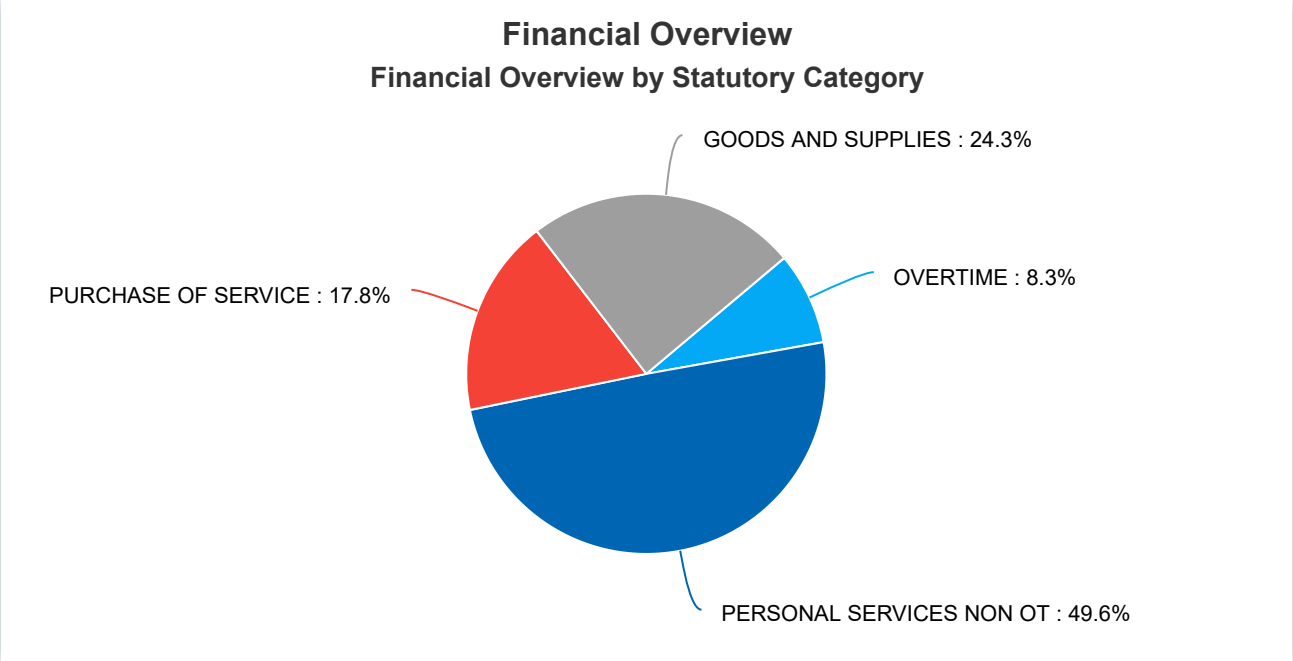
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Admin Asst. III | Colleen Hayward | 2/4/2008 | 950 | 78,224 | |
| ADMINISTRATIVE ASST. II (25% HWY/ 25% ENG/ 25% REF/ 25% SW) | Jenna DiMestico | 1/11/2021 | 120 | 13,755 | 413 |
| Admin Asst. I | VACANT | | | | |
| GENERAL FOREMAN | Erik Peterson | 4/5/1999 | 1,350 | 80,584 | |
| HIGHWAY CONSTRUCTION FOREMAN | Michael Khoury | 5/1/2000 | 1,350 | 74,061 | |
| HIGHWAY CONSTRUCTION FOREMAN | Domenic Martelli | 12/6/2004 | 1,250 | 74,061 | |
| HIGHWAY CONSTRUCTION FOREMAN | Michael Rudnickas | 3/24/1997 | 1,350 | 74,061 | |
| HIGHWAY CONSTRUCTION FOREMAN | Michael Hayward | 12/22/2014 | 750 | 74,061 | |
| UTILITIES HOIST EQUIPMENT OPERATOR | Brian Gogan | 12/29/2014 | 750 | 68,128 | |
| UTILITIES HOIST EQUIPMENT OPERATOR | Kevin Burgess | 12/1/2014 | 750 | 68,128 | |
| UTILITIES HOIST EQUIPMENT OPERATOR | Jamal Andrade | 3/10/2020 | 480 | 68,128 | |
| UTILITIES HOIST EQUIPMENT OPERATOR | Stephen Gogan | 5/17/2021 | 480 | 66,144 | |
| WELDER | John Lenkauskas | 3/24/1997 | 1,350 | 74,061 | |
| STOREKEEPER | Jack Card | 5/10/2004 | 1,250 | 70,134 | |
| HIGHWAY MAINTENANCE PERSON | Kevin Keets | 11/14/2019 | 480 | 61,668 | |
| HIGHWAY MAINTENANCE PERSON | Darrell Martin | 11/21/2008 | 950 | 63,526 | |
| HIGHWAY MAINTENANCE PERSON | Anthony Carpenito | 4/21/2026 | | 56,432 | |
| HIGHWAY MAINTENANCE PERSON | Gabriel Boatwright | 1/30/2017 | 480 | 63,526 | |
| HIGHWAY MAINTENANCE PERSON | VACANT | | | 54,849 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Ronald Weimert | 11/29/1976 | 1,350 | 65,046 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Joshua Hanson | 1/6/2025 | | 61,309 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Manuel Hernandez | 3/20/2017 | 480 | 63,146 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Scott Dubois | 5/14/2007 | 950 | 65,046 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Edward Sylvester | 10/21/2002 | 1,250 | 63,146 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Rubin Lamore | 12/17/2018 | 480 | 63,146 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Joseph Angelo, Jr. | 9/8/2009 | 950 | 65,046 | |
| HEAVY MOTOR EQUIPMENT OPERATOR | Jose Lobo | 1/19/2021 | 480 | 68,994 | |
| TRAFFIC MAINTENANCE MAN | VACANT | | | 54,849 | |

| | | | |
|---|---|---|---|
| **Total** | **20,030** | **1,753,259** | **413** |

## Personal Services Summary

| | |
|---|---|
| CDL STIPEND | 37,440 |
| CLERICAL INCENTIVE | 5,625 |
| EDUCATIONAL INCENTIVE | 1,641 |
| FULL-TIME SALARIES | 1,753,264 |
| HAZARDOUS DUTY | 15,600 |
| HOLIDAY | 2,000 |
| LONGEVITY | 22,730 |
| ON CALL | 30,000 |
| OUT OF GRADE | 6,500 |
| SEPARATION COSTS | 50,000 |
| SHIFT DIFFERENTIAL | 50,000 |
| UNIFORM CLOTHING ALLOWANCE | 42,500 |
| **Total** | **2,017,300** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | $ 304,024.96 | $ 338,092.00 | $ 338,092.00 | -% |
| PERSONAL SERVICES NON OT | 1,836,242.08 | 2,071,686.40 | 2,017,300.00 | (2.6%) |
| PURCHASE OF SERVICE | 1,060,456.96 | 622,100.00 | 722,100.00 | 16.1% |
| GOODS AND SUPPLIES | 399,496.67 | 1,003,200.00 | 988,035.00 | (1.5%) |
| **TOTAL GENERAL FUND:** | **$ 3,600,220.67** | **$ 4,035,078.40** | **$ 4,065,527.00** | **0.8%** |

DEPARTMENT: Department of Public Works Highway

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **HIGHWAY** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ 304,024.96 | $ 338,092.00 | $ 338,092.00 | -% |
| **TOTAL OVERTIME:** | **$ 304,024.96** | **$ 338,092.00** | **$ 338,092.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 1,654,606.04 | $ 1,761,006.40 | $ 1,753,264.00 | (0.4%) |
| CLERICAL INCENTIVE | 5,000.00 | 5,000.00 | 5,625.00 | 12.5% |
| LONGEVITY | 19,400.00 | 20,180.00 | 22,730.00 | 12.6% |
| SHIFT DIFFERENTIAL | 42,597.98 | 50,000.00 | 50,000.00 | -% |
| HOLIDAY | - | 2,000.00 | 2,000.00 | -% |
| EDUCATIONAL INCENTIVE | 1,424.40 | 2,000.00 | 1,641.00 | (18.0%) |
| ON CALL | 23,769.79 | 25,000.00 | 30,000.00 | 20.0% |
| OUT OF GRADE | 2,648.78 | 6,500.00 | 6,500.00 | -% |
| HAZARDOUS DUTY | - | - | 15,600.00 | -% |
| SEPARATION COSTS | - | 50,000.00 | 50,000.00 | -% |
| WORKERS COMPENSATION | 46,420.08 | 100,000.00 | - | (100.0%) |
| UNIFORM CLOTHING ALLOWANCE | 40,375.01 | 40,000.00 | 42,500.00 | 6.3% |
| CDL STIPEND | - | 10,000.00 | 37,440.00 | 274.4% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,836,242.08** | **$ 2,071,686.40** | **$ 2,017,300.00** | **(2.6%)** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | $ 383,778.13 | $ - | $ 12,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 27,827.05 | 35,000.00 | 35,000.00 | -% |
| SEWER & WATER CHARGES | 1,683.12 | 1,500.00 | 1,500.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 18,049.98 | 25,000.00 | 25,000.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 15,749.85 | 30,000.00 | 30,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 1,840.50 | 2,500.00 | 3,000.00 | 20.0% |
| DEPARTMENTAL EQUIP RENT/LEASE | 148,126.00 | 160,000.00 | 160,000.00 | -% |
| SECURITY/FIRE CONTROL | - | 400.00 | 400.00 | -% |
| PAVING | 257,878.97 | 300,000.00 | 300,000.00 | -% |
| TREE REPLACEMENT | 1,028.30 | 5,000.00 | 2,500.00 | (50.0%) |
| TREE/STUMP REMOVAL | 17,565.00 | 30,000.00 | 40,000.00 | 33.3% |
| MEDICAL | 700.00 | 1,000.00 | 1,000.00 | -% |
| PUBLIC SAFETY | 15,460.48 | 15,000.00 | 15,000.00 | -% |
| OTHER CONTRACT SERVICES | 63,777.20 | - | 25,000.00 | -% |
| ADVERTISING | 1,210.18 | 1,500.00 | 1,500.00 | -% |
| EXTERMINATING & PEST CONTROL | - | 1,200.00 | 1,200.00 | -% |
| PRINTING | - | 1,500.00 | 1,500.00 | -% |
| TRAINING | 75.00 | 10,000.00 | 10,000.00 | -% |
| STREET & DRAIN CLEANING | 105,707.20 | - | 50,000.00 | -% |
| VEGETATION CONTROL PROG | - | 2,500.00 | 7,500.00 | 200.0% |

DEPARTMENT: Department of Public Works Highway

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **TOTAL PURCHASE OF SERVICE:** | **$ 1,060,456.96** | **$ 622,100.00** | **$ 722,100.00** | **16.1%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 2,298.75 | $ 3,200.00 | $ 3,200.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | - | 1,000.00 | 1,000.00 | -% |
| HOLIDAY DECORATIONS | 11,079.43 | 20,000.00 | 15,000.00 | (25.0%) |
| BUILDING SUPPLIES | 11,983.61 | 17,000.00 | 10,000.00 | (41.2%) |
| PAVING SUPPLIES | 96,806.80 | 125,000.00 | 125,000.00 | -% |
| TOOLS & HARDWARE SUPPLY | 19,354.58 | 25,000.00 | 25,000.00 | -% |
| JANITORIAL SUPPLIES | 1,986.42 | 3,000.00 | 3,000.00 | -% |
| FOOD PURCHASE | - | - | 2,500.00 | -% |
| STREET LIGHTING | 220,698.44 | 774,250.00 | 774,250.00 | -% |
| STREET & DRAIN PROJECTS | 25,878.74 | - | - | -% |
| PURCHASE OF CLOTHING | 4,030.40 | 5,000.00 | 5,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 750.00 | 750.00 | -% |
| TUITION & TRAINING | 254.48 | - | - | -% |
| LICENSE & REGISTRATION | 1,371.43 | 1,500.00 | 2,000.00 | 33.3% |
| PROPERTY DAMAGE CLAIMS | 1,339.42 | 15,000.00 | 8,835.00 | (41.1%) |
| DEPARTMENT EQUIPMENT | 2,141.17 | 10,000.00 | 10,000.00 | -% |
| COMMUNICATION EQUIPMENT | 273.00 | 2,500.00 | 2,500.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 399,496.67** | **$ 1,003,200.00** | **$ 988,035.00** | **(1.5%)** |
| **SNOW AND ICE** | | | | |
| SNOW OVERTIME-1 | 300,569.20 | 260,000.00 | 260,000.00 | -% |
| SNOW REMOVAL | 472,029.35 | 2,000,000.00 | 2,000,000.00 | -% |
| SAND/SALT | 579,744.25 | 350,000.00 | 350,000.00 | -% |
| **TOTAL SNOW AND ICE:** | **$ 1,352,342.80** | **$ 2,610,000.00** | **$ 2,610,000.00** | **-%** |
| **TOTAL HIGHWAY:** | **$ 4,952,563.47** | **$ 6,645,078.40** | **$ 6,675,527.00** | **0.5%** |
| **TOTAL PUBLIC WORKS:** | **$ 4,952,563.47** | **$ 6,645,078.40** | **$ 6,675,527.00** | **0.5%** |
| **TOTAL EXPENDITURES:** | **$ 4,952,563.47** | **$ 6,645,078.40** | **$ 6,675,527.00** | **0.5%** |

# 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 needed.
- 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.

## FY26 **Accomplishments**

- Maintained all DPW vehicles.
- Ensured all equipment was functional and maintained throughout the year.

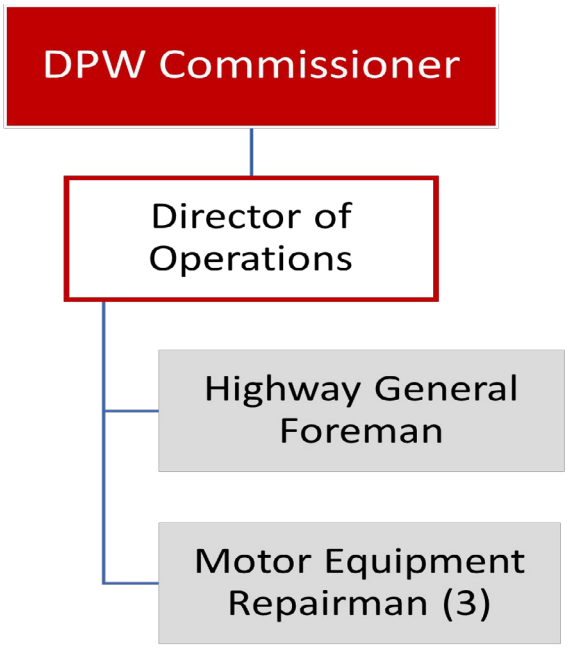
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Maintain staff levels for better service. | **Ongoing FY27** | **2** |
| 2. Improve safety for all workers. | **Ongoing FY27** | **2** |
| 3. Provide a vehicle maintenance garage for all DPW vehicles. | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Maintenance Staff | 2 | 3 | 3 |

## Organizational Chart

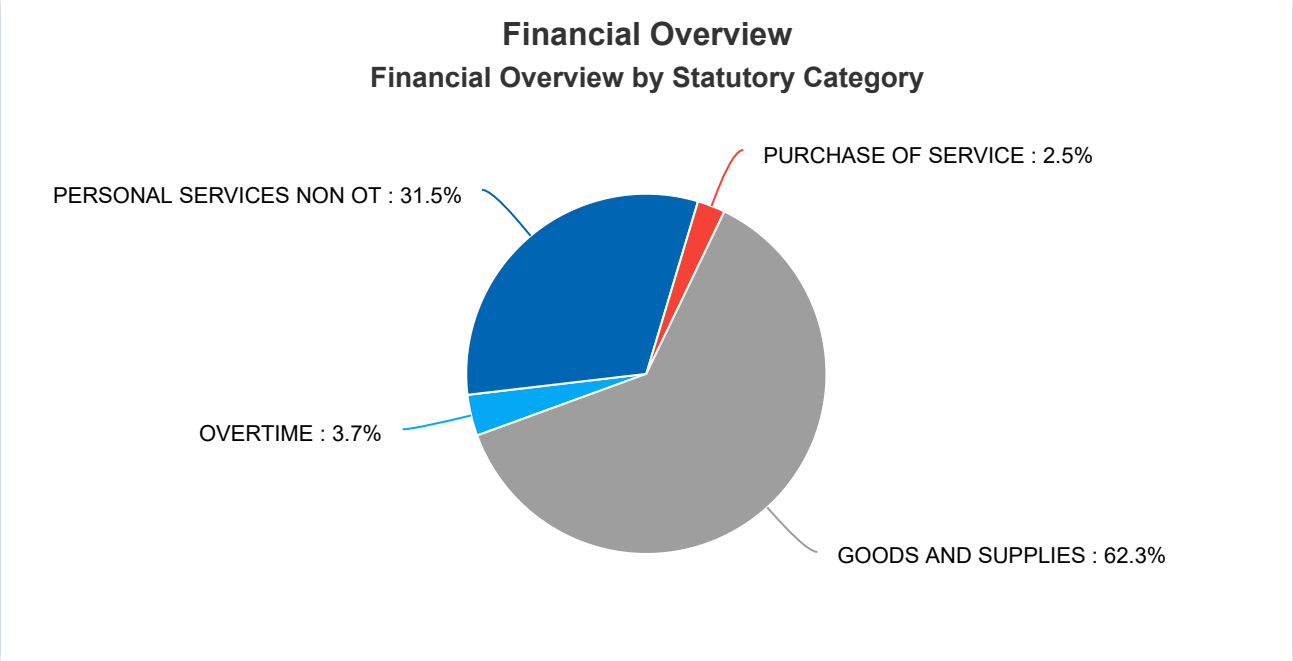


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| MOTOR EQUIPMENT REPAIRMAN | Eugene Monahan | 5/26/1998 | 1,350 | 74,061 | |
| MOTOR EQUIPMENT REPAIRMAN | Ryan Leblanc | 12/13/2004 | 1,250 | 74,061 | |
| MOTOR EQUIPMENT REPAIRMAN | VACANT | | | 65,806 | |
| **Total** | | | **2,600** | **213,928** | **0** |

### Personal Services Summary

| | |
|---|---|
| CDL STIPEND | 4,680 |
| FULL-TIME SALARIES | 213,928 |
| LONGEVITY | 2,600 |
| OUT OF GRADE | 500 |
| SEPARATION COSTS | 30,000 |
| UNIFORM CLOTHING ALLOWANCE | 5,100 |
| **Total** | **256,808** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | $ 19,937.29 | $ 22,000.00 | $ 30,000.00 | 36.4% |
| PERSONAL SERVICES NON OT | 148,485.12 | 263,311.20 | 256,808.00 | (2.5%) |
| PURCHASE OF SERVICE | 4,715.92 | 20,000.00 | 20,000.00 | -% |
| GOODS AND SUPPLIES | 422,819.94 | 509,260.00 | 509,260.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 595,958.27** | **$ 814,571.20** | **$ 816,068.00** | **0.2%** |

DEPARTMENT: Department of Public Works Maintenance

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **MAINTENANCE** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ 19,937.29 | $ 22,000.00 | $ 30,000.00 | 36.4% |
| **TOTAL OVERTIME:** | **$ 19,937.29** | **$ 22,000.00** | **$ 30,000.00** | **36.4%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 142,485.12 | $ 223,811.20 | $ 213,928.00 | (4.4%) |
| LONGEVITY | 2,600.00 | 2,600.00 | 2,600.00 | -% |
| OUT OF GRADE | - | 500.00 | 500.00 | -% |
| SEPARATION COSTS | - | 30,000.00 | 30,000.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 3,400.00 | 3,400.00 | 5,100.00 | 50.0% |
| CDL STIPEND | - | 3,000.00 | 4,680.00 | 56.0% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 148,485.12** | **$ 263,311.20** | **$ 256,808.00** | **(2.5%)** |
| **PURCHASE OF SERVICE** | | | | |
| VEHICLE REPAIR/MAINTENANCE | $ 4,715.92 | $ 20,000.00 | $ 20,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 4,715.92** | **$ 20,000.00** | **$ 20,000.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| TOOLS & HARDWARE SUPPLY | $ 7,593.29 | $ 15,300.00 | $ 15,300.00 | -% |
| GASOLINE | 329,623.08 | 380,765.00 | 380,765.00 | -% |
| TIRES | 6,596.45 | 16,500.00 | 16,500.00 | -% |
| PARTS/ACCESSORIES/LUBE | 79,007.12 | 96,695.00 | 96,695.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 422,819.94** | **$ 509,260.00** | **$ 509,260.00** | **-%** |
| **TOTAL MAINTENANCE:** | **$ 595,958.27** | **$ 814,571.20** | **$ 816,068.00** | **0.2%** |
| **TOTAL PUBLIC WORKS:** | **$ 595,958.27** | **$ 814,571.20** | **$ 816,068.00** | **0.2%** |
| **TOTAL EXPENDITURES:** | **$ 595,958.27** | **$ 814,571.20** | **$ 816,068.00** | **0.2%** |

# 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 Health and Human Services, 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 residents 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 Health and Human Services 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 issue 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.

## FY26 **Accomplishments**

- Continued maintenance of trash, recycling, and yard waste pick-up.
- Performed all clean and lien jobs that were assigned by the HHS.
- Cleaned hundreds of illegal roadside dumpings across the City
- Work closely with the City's Quality of Life Task Force to improve constituents concerns

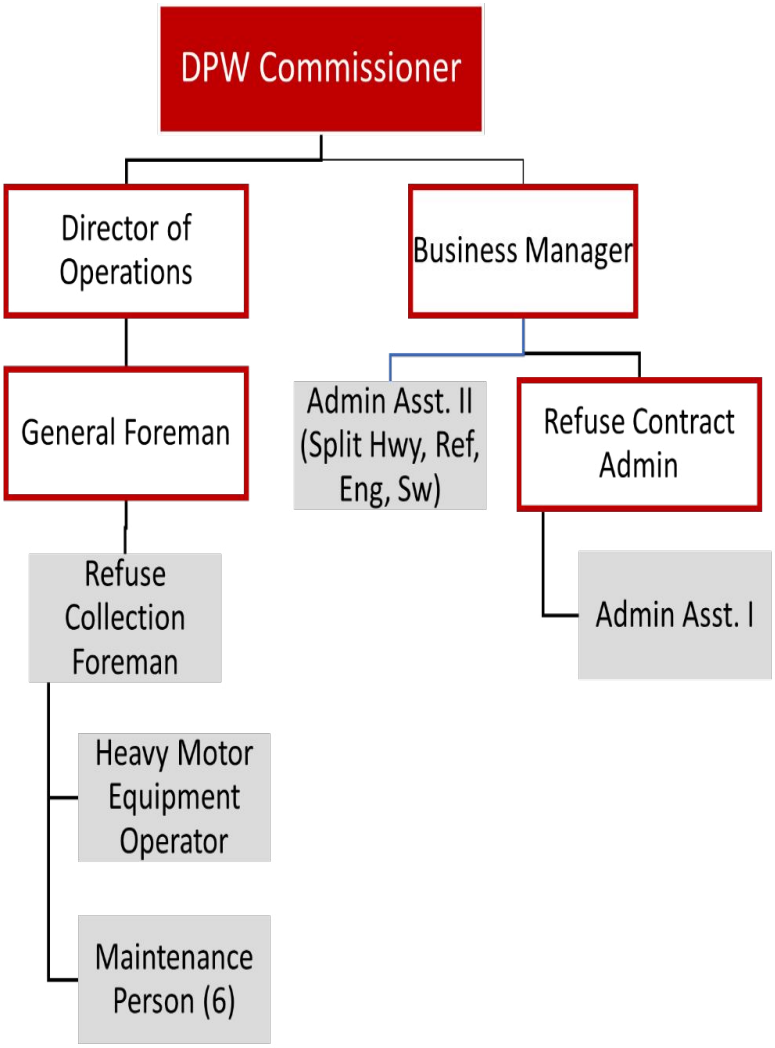
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to work with Republic Services regarding trash, yard waste and recycling. | **Ongoing FY27** | **2** |
| 2. Improve safety for all workers. | **Ongoing FY27** | **2** |
| 3. Upgrade equipment to better serve the City. | **Ongoing FY27** | **2** |
| 4. Upgrade camera systm to track illegal dumpings | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Tonnage of Trash | 26,000 | 26,000 | 26,000 |
| 1 | Tonnage of Recycling | 8,700 | 8,700 | 8,700 |
| 1 | Tonnage of Yard Waste | 6,000 | 6,000 | 6,000 |
| 4 | Refuse staff | 12 | 12 | 12 |

## Organizational Chart

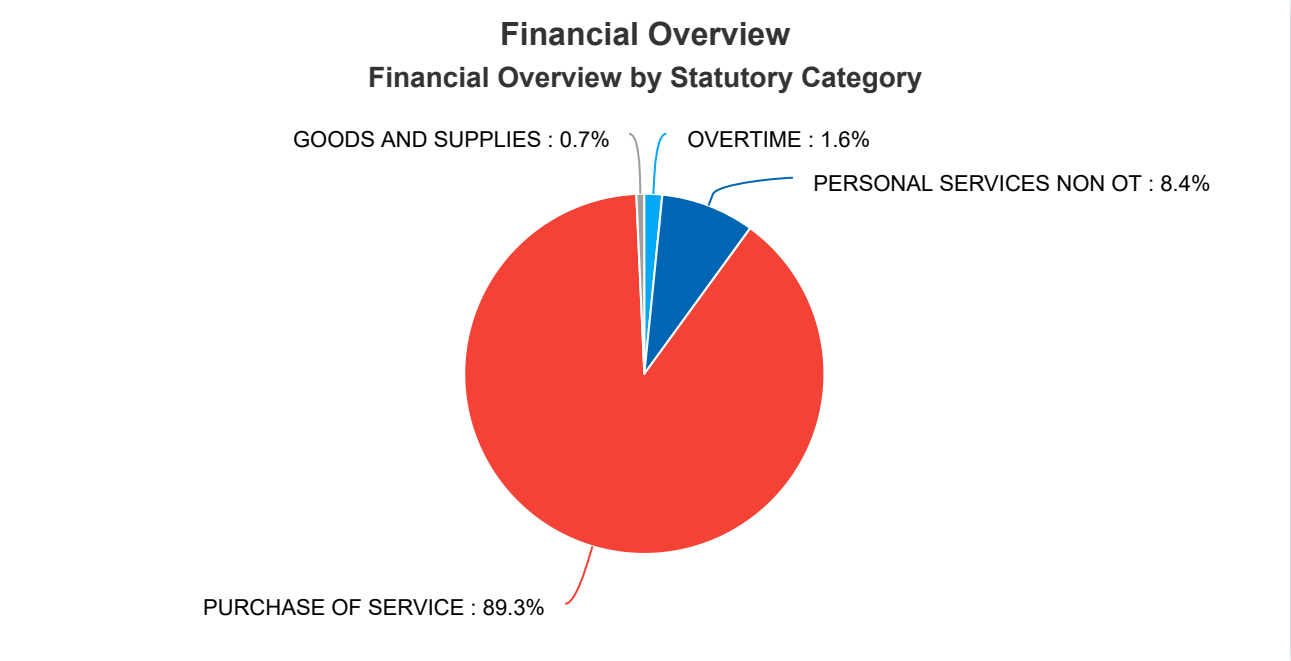


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Refuse Administrator (Grade Level II) | J. Patrick Sullivan | 9/25/2001 | 1,250 | 91,004 | 7,280 |
| General Foreman | Ernest Bethoney | 4/17/2001 | 1,350 | 80,584 | |
| Refuse Collection Foreman | Scott Mitchell | 9/21/2015 | 750 | 72,921 | |
| Admin Asst. I | Grace Nilsen | 7/11/2005 | 1,250 | 55,982 | |
| Heavy Motor Equipment Operator | David Haglof | 10/5/2015 | 750 | 65,046 | |
| Maintenance Person | Darren Shanks | 1/6/2020 | 480 | 56,432 | |
| Maintenance Person | VACANT | | | | |
| Maintenance Person | VACANT | | | | |
| Maintenance Person | Frank Rios | 11/2/2015 | 750 | 52,500 | |
| Maintenance Person | Charles Cobis | 11/30/2004 | 1,350 | 76,650 | |
| Maintenance Person | Estanislau, Vicente | 4/21/2026 | | 56,432 | |
| Admin Asst II (25% HWY,REF,ENG,STORM) | Jenna DiMestico | 1/11/2021 | | 13,755 | 413 |
| 5 Part-time Seasonal Supervisors | | | | | |
| 50 Part-time Seasonal programs | | | | | |
| **Total** | | | **7,930** | **621,306** | **7,693** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CDL STIPEND | 5,000 |
| CLERICAL INCENTIVE | 3,125 |
| EDUCATIONAL INCENTIVE | 7,500 |
| FULL-TIME SALARIES | 621,306 |
| HAZARDOUS DUTY | 4,368 |
| HOLIDAY | 2,500 |
| LONGEVITY | 8,150 |
| ON CALL | 24,486 |
| OUT OF GRADE | 4,000 |
| PART-TIME SALARIES | 78,000 |
| SEPARATION COSTS | 20,000 |
| SHIFT DIFFERENTIAL | 2,500 |
| STIPEND | 5,000 |
| UNIFORM CLOTHING ALLOWANCE | 10,000 |
| WORKERS COMPENSATION | 129,150 |
| **Total** | **927,085** |




## Financial Overview Summary

| REFUSE | FY2025 Actual | FY2026 Estimated Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **REVENUE** | | | | |
| USER CHARGES | $ 10,895,722.82 | $ 10,136,236.00 | $ 13,324,100.00 | 31.5% |
| RETAINED EARNINGS | $ 294,639.00 | - | - | -% |
| **TOTAL** | **$11,190,361.82** | **$ 10,136,236.00** | **$ 13,324,100.00** | **31.5%** |

| REFUSE | FY2025 Actual | FY2026 Adopted Budget | FY2027 Approved Budget | % Change |
|---|---|---|---|---|
| OVERTIME | $ 136,683.55 | $ 172,236.00 | $ 172,236.00 | -% |
| PERSONAL SERVICES NON OT | 779,156.78 | 1,054,604.00 | 927,085.00 | (12.1%) |
| PURCHASE OF SERVICE | 7,957,949.15 | 7,870,660.00 | 9,874,006.00 | 25.5% |
| GOODS AND SUPPLIES | 68,991.87 | 102,500.00 | 79,000.00 | (22.9%) |
| **DIRECT COST** | **$ 8,942,781.35** | **$ 9,200,000.00** | **$ 11,052,327.00** | **20.1%** |
| INDIRECT COST | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | -% |
| **TOTAL REFUSE:** | **$ 9,942,781.35** | **$ 10,200,000.00** | **$ 12,052,327.00** | **18.2%** |

DEPARTMENT: Department of Public Works Refuse

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **REFUSE** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ 136,683.55 | $ 172,236.00 | $ 172,236.00 | -% |
| **TOTAL OVERTIME:** | **$ 136,683.55** | **$ 172,236.00** | **$ 172,236.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 526,428.27 | $ 708,093.00 | $ 621,306.00 | (12.3%) |
| PART-TIME SALARIES | 31,577.50 | 78,000.00 | 78,000.00 | -% |
| STIPEND | 3,000.00 | - | 5,000.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 3,125.00 | 25.0% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 5,370.00 | 5,530.00 | 8,150.00 | 47.4% |
| SHIFT DIFFERENTIAL | 1,649.45 | 2,500.00 | 2,500.00 | -% |
| HOLIDAY | - | 2,500.00 | 2,500.00 | -% |
| EDUCATIONAL INCENTIVE | 6,981.00 | 6,981.00 | 7,500.00 | 7.4% |
| ON CALL | 23,541.13 | 20,000.00 | 24,486.00 | 22.4% |
| OUT OF GRADE | 6,402.20 | 4,000.00 | 4,000.00 | -% |
| HAZARDOUS DUTY | 999.96 | 5,500.00 | 4,368.00 | (20.6%) |
| SEPARATION COSTS | - | 20,000.00 | 20,000.00 | -% |
| WORKERS COMPENSATION | 158,223.94 | 177,000.00 | 129,150.00 | (27.0%) |
| UNIFORM CLOTHING ALLOWANCE | 10,483.33 | 10,000.00 | 10,000.00 | -% |
| CDL STIPEND | - | 10,000.00 | 5,000.00 | (50.0%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 779,156.78** | **$ 1,054,604.00** | **$ 927,085.00** | **(12.1%)** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | $ - | $ 5,000.00 | $ 10,000.00 | 100.0% |
| VEHICLE REPAIR/MAINTENANCE | 17,351.58 | 25,000.00 | 35,000.00 | 40.0% |
| DEPART EQUIP REPAIR/MAINT | 1,149.62 | 3,500.00 | 3,500.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | - | 7,500.00 | 535,546.00 | 7040.6% |
| SECURITY/FIRE CONTROL | 450.00 | 500.00 | 500.00 | -% |
| TRASH CONTRACT/COLL SERV | 47,536.84 | 60,000.00 | 50,000.00 | (16.7%) |
| WASTE REMOVAL | 7,887,870.34 | 7,752,160.00 | 9,228,960.00 | 19.1% |
| CONSULTANTS | - | 3,000.00 | - | (100.0%) |
| PUBLIC SAFETY | 490.77 | 2,000.00 | 2,000.00 | -% |
| TELEPHONE | - | 1,000.00 | - | (100.0%) |
| ADVERTISING | 3,100.00 | 5,000.00 | 5,000.00 | -% |
| COMMUNICATION SERVICES | - | 4,000.00 | 2,500.00 | (37.5%) |
| PRINTING | - | 2,000.00 | 1,000.00 | (50.0%) |
| **TOTAL PURCHASE OF SERVICE:** | **$7,957,949.15** | **$ 7,870,660.00** | **$ 9,874,006.00** | **25.5%** |

DEPARTMENT: Department of Public Works Refuse

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 2,781.02 | $ 4,000.00 | $ 4,000.00 | -% |
| RECYCLING SUPPLIES / MATERIALS | 23,637.78 | 35,000.00 | 25,000.00 | (28.6%) |
| GASOLINE | 18,663.72 | 20,000.00 | 20,000.00 | -% |
| PURCHASE OF CLOTHING | - | 3,000.00 | 1,000.00 | (66.7%) |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 419.00 | 750.00 | 750.00 | -% |
| TUITION & TRAINING | - | 2,500.00 | 2,500.00 | -% |
| LICENSE & REGISTRATION | - | 750.00 | 750.00 | -% |
| DEPARTMENT EQUIPMENT | 23,217.35 | 36,500.00 | 25,000.00 | (31.5%) |
| COMMUNICATION EQUIPMENT | 273.00 | - | - | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 68,991.87** | **$ 102,500.00** | **$ 79,000.00** | **(22.9%)** |
| **TOTAL REFUSE:** | **$ 8,942,781.35** | **$ 9,200,000.00** | **$ 11,052,327.00** | **20.1%** |
| **TOTAL PUBLIC WORKS:** | **$ 8,942,781.35** | **$ 9,200,000.00** | **$ 11,052,327.00** | **20.1%** |
| **TOTAL EXPENDITURES:** | **$ 8,942,781.35** | **$ 9,200,000.00** | **$ 11,052,327.00** | **20.1%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Department of Public Works Stormwater

# 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

## FY26 **Accomplishments**

- Initiated the Stormwater Authority
- Re-initiated the stormwater billing to stabilize the Enterprise fund.

DEPARTMENT: Department of Public Works Stormwater

## Objectives

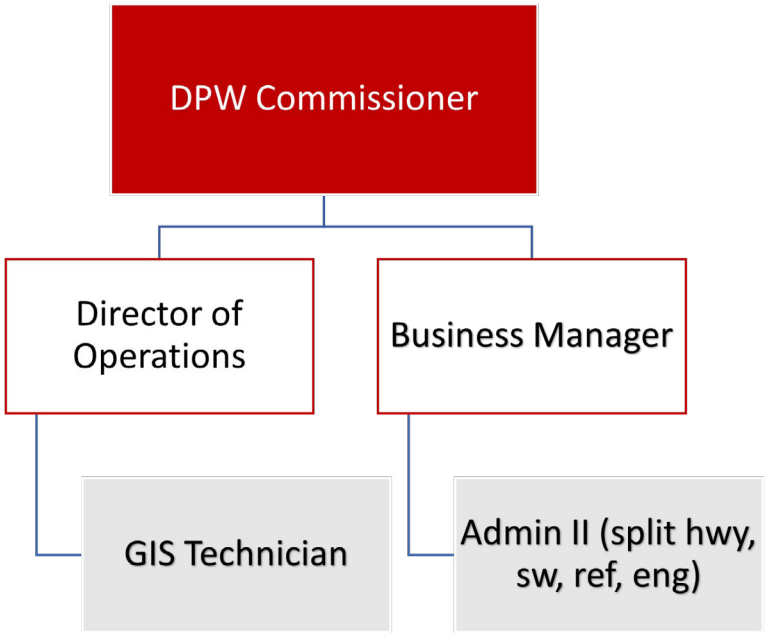
| Objective | Status | City Goal |
|---|---|---|
| 1. Design and bid first stage of stormwater system cleaning and CCTV program. | **In Progress FY27** | **3** |
| 2. Identify all stormwater easements for maintenance cleaning. | **In Progress FY27** | **2** |
| 3. Resume outfall sampling for TMDL permit limits. | **In Progress FY27** | **3** |
| 4. Re-establish Stormwater Authority and began working on an amended Stormwater Manual | **In Progress FY27** | **2** |
| 5. Identify all retention and detention basins throughout the city and do an initial inspection. | **In Progress FY27** | **2** |
| 6. Purchase of CCTV Equipment for drainage assessment. | **Ongoing FY27** | **2** |
| 7. Reline culvert from W.Elm St to Belmont St. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY26 Projected | FY27 Target |
|---|---|---|---|
| | Fill staffing to current capacity | 2 | 3 |

DEPARTMENT: Department of Public Works Stormwater

## Organizational Chart



DEPARTMENT: Department of Public Works Stormwater

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| GIS TECHNICIAN | Geoffrey Keenan | 11/4/2013 | 750 | 95,442 | 2,863 |
| CITY ENGINEER (50% ENG, 50% STORM) | Chike Odunukwe | 12/5/2016 | 375 | 60,411 | 1,850 |
| Admin Asst II (25% HWY,REF,ENG,STORM) | Jenna DiMestico | 1/11/2021 | | 13,755 | 413 |
| Asst. Civil Engineer (75% ENG, 25% STORM) | Peter Kelleher | 8/4/2007 | 238 | 25,693 | |
| Asst. Civil Engineer (75% ENG, 25% STORM) | Ghaleb Younes | 1/12/2015 | 188 | 23,861 | 1,193 |
| **Total** | | | **1,551** | **219,162** | **6,319** |

### Personal Services Summary

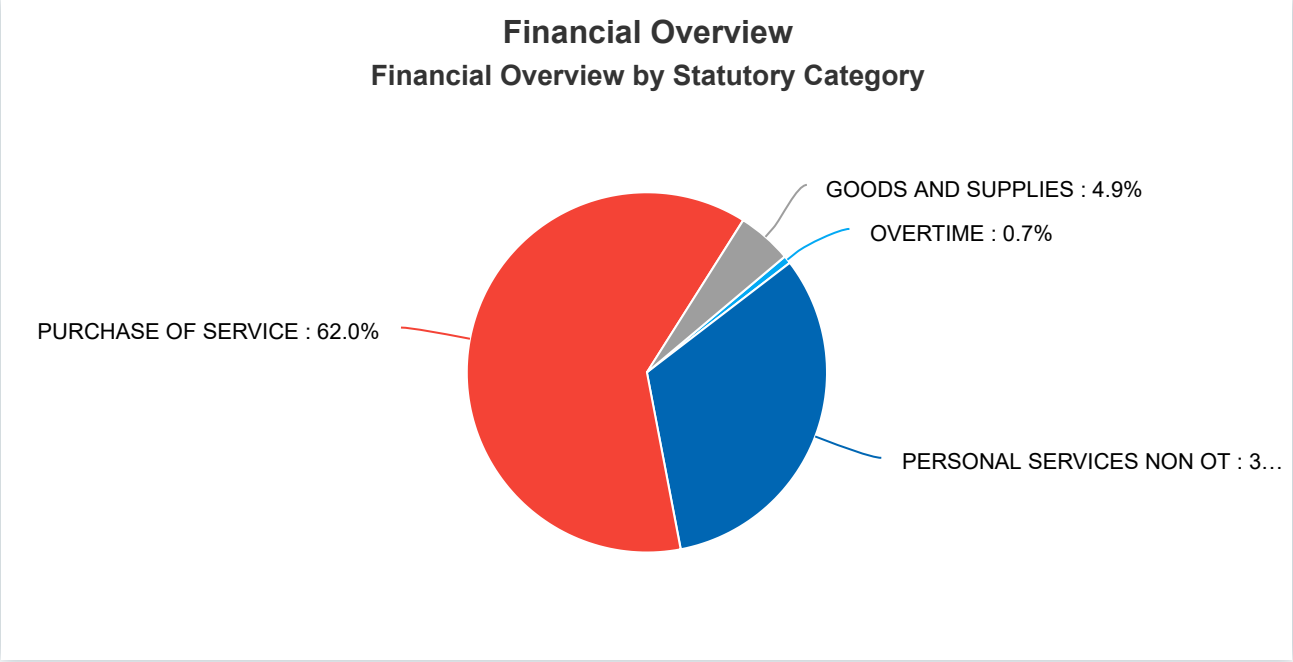
| | |
|---|---|
| CLERICAL INCENTIVE | 625 |
| EDUCATIONAL INCENTIVE | 6,321 |
| FULL-TIME SALARIES | 219,230 |
| HAZARDOUS DUTY | 410 |
| LONGEVITY | 1,670 |
| UNIFORM CLOTHING ALLOWANCE | 1,800 |
| **Total** | **230,056** |

DEPARTMENT: Department of Public Works Stormwater

## Financial Overview Summary

| REFUSE | FY2025 Actual | FY2026 Estimated Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **REVENUE** | | | | |
| USER CHARGES | $ 752,884.58 | $ 700,000.00 | $ 850,000.00 | 21.4% |
| **TOTAL** | **$ 752,884.58** | **$ 700,000.00** | **$ 850,000.00** | **21.4%** |

| STORMWATER | FY2025 Actual | FY2026 Adopted Budget | FY2027 Approved Budget | % Change |
|---|---|---|---|---|
| OVERTIME | $ - | $ - | $ 5,000.00 | -% |
| PERSONAL SERVICES NON OT | $ 103,514.81 | $ 220,415.00 | $ 230,056.00 | 4.4% |
| PURCHASE OF SERVICE | 32,918.75 | 370,000.00 | 440,000.00 | 18.9% |
| GOODS AND SUPPLIES | 30,822.75 | 32,000.00 | 35,000.00 | 9.4% |
| **DIRECT COST** | **$ 167,256.31** | **$ 622,415.00** | **$ 710,056.00** | **14.1%** |
| INDIRECT COST | 250,000.00 | 75,000.00 | 75,000.00 | -% |
| **TOTAL STORMWATER:** | **$ 417,256.31** | **$ 697,415.00** | **$ 785,056.00** | **12.6%** |



DEPARTMENT: Department of Public Works Stormwater

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **DPW STORMWATER** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ - | $ - | $ 5,000.00 | -% |
| **TOTAL OVERTIME:** | **$ -** | **$ -** | **$ 5,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 99,927.41 | $ 213,327.00 | $ 219,230.00 | 2.8% |
| CLERICAL INCENTIVE | - | - | 625.00 | -% |
| LONGEVITY | - | 1,415.00 | 1,670.00 | 18.0% |
| EDUCATIONAL INCENTIVE | 2,387.40 | 5,673.00 | 6,321.00 | 11.4% |
| HAZARDOUS DUTY | - | - | 410.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 1,200.00 | - | 1,800.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 103,514.81** | **$ 220,415.00** | **$ 230,056.00** | **4.4%** |
| **PURCHASE OF SERVICE** | | | | |
| CONSULTANTS | $ 32,918.75 | $ 100,000.00 | $ 170,000.00 | 70.0% |
| OTHER CONTRACT SERVICES | $ - | $ 75,000.00 | $ 50,000.00 | (33.3%) |
| STREET & DRAIN CLEANING | - | 150,000.00 | 125,000.00 | (16.7%) |
| DATA PROCESS SOFTWARE & SUPP | - | 19,000.00 | 69,000.00 | 263.2% |
| STREET & DRAIN PROJECTS | - | 26,000.00 | 26,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 32,918.75** | **370,000.00** | **440,000.00** | **18.9%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 1,805.75 | $ 2,000.00 | $ 2,000.00 | -% |
| DEPARTMENT EQUIPMENT | - | - | 3,000.00 | -% |
| COMMUNICATION EQUIPMENT | 29,017.00 | 30,000.00 | 30,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 30,822.75** | **$ 32,000.00** | **$ 35,000.00** | **9.4%** |
| **DEBT SERVICE** | | | | |
| INTEREST SHORT TERM NOTES | - | - | 50,000.00 | -% |
| ISSUANCE COSTS | - | - | 10,000.00 | -% |
| **TOTAL DEBT SERVICE:** | **$ -** | **$ -** | **$ 60,000.00** | **-%** |
| **TOTAL DIRECT COSTS:** | **$ 167,256.31** | **$ 622,415.00** | **$ 770,056.00** | **23.7%** |
| **TOTAL PUBLIC WORKS:** | **$ 167,256.31** | **$ 622,415.00** | **$ 770,056.00** | **23.7%** |
| **TOTAL EXPENDITURES:** | **$ 167,256.31** | **$ 622,415.00** | **$ 770,056.00** | **23.7%** |

# 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, and Stonehill College in Easton.

The Sewer Division has two Sewer Pumping Stations located at Beaver Brook and Coweeset 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 rings 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 advice of CDM Smith, an E.Coli testing was 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 | $ | 4.61 |
| 2,501 to 5,000 | $ | 6.14 |
| 5,001 to 10,000 | $ | 8.15 |
| 10,001 to 25,000 | $ | 11.06 |
| 25,001 to 875,000 | $ | 14.80 |
| Greater than 875,000 | $ | 19.67 |

## 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 Coweeset Brook.
- Maintain and repair 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.

## FY26 **Accomplishments**

- Continued Infiltration and Inflow (I & I) and/or lining of sewer mains.
- Chose a vendor for the City's Biosolids Management program at the AWRF
- Increased sewer rates to stabilize the Enterprise fund.
- Initiated an Inter-Municipal agreement for Sewer with the Town of Easton
- Continue construction work- replacing old services

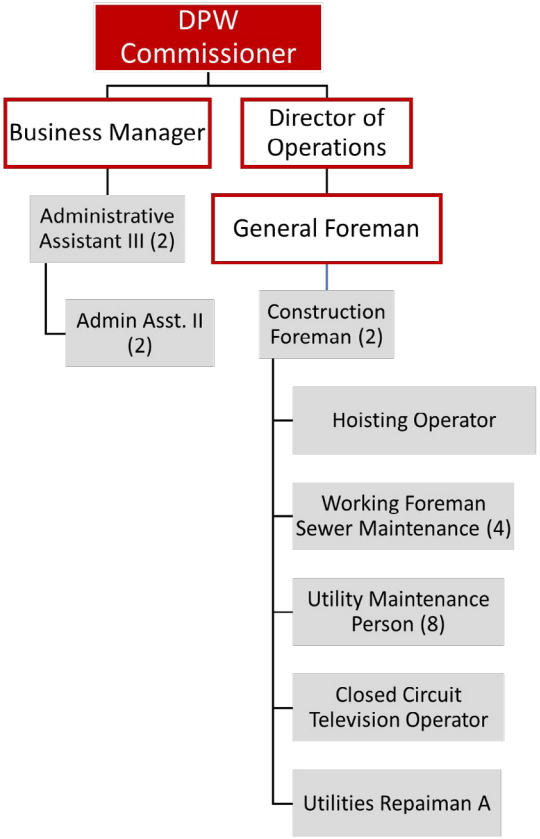
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to upgrade sewer infrastructure. | **Ongoing FY27** | **3** |
| 2. Improve Safety for all workers. | **Ongoing FY27** | **2** |
| 3. Continue Infiltration and Inflow (I&I) and lining of sewer mains. | **Ongoing FY27** | **3** |
| 4. 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 FY27** | **3** |
| 5. Begin construction at AWRF for a future sludge dryer and removal equipment. | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1,4 | Sewer Lining (Feet) | 15000 | 15000 | 15000 |

## Organizational Chart

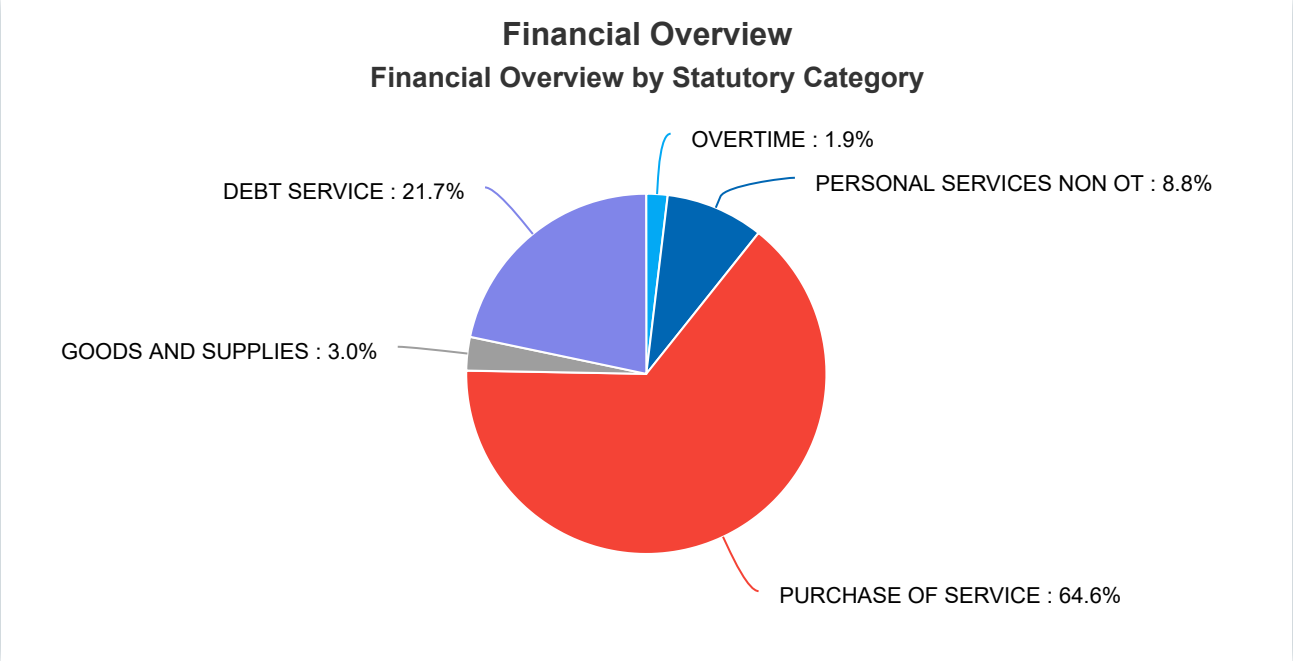


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| UTILITY MAINTENANCE PERSON | VACANT | | | 65,680 | |
| UTILITY MAINTENANCE PERSON | VACANT | | | 65,680 | |
| BUSINESS MANAGER (50%water 50%sewer) | Maeghan McKee (50% WATER, 50% SEWER) | 7/1/2024 | | 58,736 | 1,850 |
| GENERAL FOREMAN | Timothy Green | 4/2/2001 | 1,350 | 85,873 | |
| CONSTRUCTION FOREMAN | Todd Penticost | 10/28/2013 | 750 | 76,130 | |
| CONSTRUCTION FOREMAN | Richard Gordon | 6/20/2005 | 1,250 | 80,762 | |
| WORKING FOREMAN-SEWER MAINTENANCE | Calvin White | 2/14/2022 | | 68,698 | |
| WORKING FOREMAN-SEWER MAINTENANCE | Camden Duquette | 1/27/2021 | 480 | 66,693 | |
| WORKING FOREMAN-SEWER MAINTENANCE | Dana Mallory | 12/8/2014 | 750 | 68,698 | |
| WORKING FOREMAN-SEWER MAINTENANCE | Matthew O'Brien | 11/26/2018 | 480 | 64,750 | |
| UTILITIES HOIST EQUIPMENT OPERATOR | Phillip Nadeau | 12/12/2016 | 750 | 73,744 | |
| ADMIN ASST. III | Dery Veiga (50% Water/50% Sewer) | 3/6/2017 | 240 | 39,112 | |
| ADMIN ASST. III | Sionie Williams (50% Water/50% Sewer) | 5/9/2022 | | 34,575 | 1,383 |
| ADMIN ASST. II | Samantha Wuschke | 3/3/2025 | | 52,750 | |
| ADMIN ASST. II | VACANT | | | 48,208 | |
| UTILITIES MAINTENANCE PERSON | Sean Donahue | 9/21/2009 | 950 | 72,869 | |
| UTILITIES MAINTENANCE PERSON | VACANT | | | 65,680 | |
| UTILITIES MAINTENANCE PERSON | Flavio Spinola | 3/4/2024 | | 58,248 | |
| UTILITIES MAINTENANCE PERSON | Stephen Bamford | 1/27/2025 | | 56,559 | |
| UTILITIES MAINTENANCE PERSON | Freddy Calderon | 1/23/2001 | 480 | 58,248 | |
| UTILITIES MOTOR EQUIPMENT REPAIRMAN | George Marquez | 1/3/2023 | | 67,643 | |
| CLOSED CIRCUIT TELEVISION OPERATOR | Jonathan Hanson | 9/7/2015 | 750 | 73,913 | |
| UTILITIES MOTOR EQUIPMENT REPAIRMAN | Steven Wilson | 7/3/2023 | | 65,680 | |
| **Total** | | | **8,230** | **1,468,929** | **3,233** |

## Personal Services Summary

| | |
|---|---|
| CDL STIPEND | 30,056 |
| CLERICAL INCENTIVE | 7,500 |
| EDUCATIONAL INCENTIVE | 3,233 |
| FULL-TIME SALARIES | 1,468,930 |
| HAZARDOUS DUTY | 25,000 |
| LONGEVITY | 13,030 |
| ON CALL | 100,000 |
| SHIFT DIFFERENTIAL | 50,000 |
| UNIFORM CLOTHING ALLOWANCE | 39,600 |
| WORKERS COMPENSATION | 155,000 |
| **Total** | **1,892,349** |




## Financial Overview Summary

| REFUSE | FY2025 Actual | FY2026 Estimated Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **REVENUE** | | | | |
| USER CHARGES | 23,383,221.00 | 24,000,000.00 | 23,500,000.00 | (2.1%) |
| **TOTAL** | **$23,383,221.00** | **$24,000,000.00** | **$23,500,000.00** | **(2.1%)** |
| **SEWER** | **FY2025 Actual** | **FY2026 Adopted Budget** | **FY2027 Approved Budget** | **% Change** |
| OVERTIME | 363,006.41 | 352,550.00 | 405,433.00 | 15.0% |
| PERSONAL SERVICES NON OT | 1,433,958.64 | 1,721,560.00 | 1,892,349.00 | 9.9% |
| PURCHASE OF SERVICE | 12,092,394.24 | 12,761,500.00 | 13,953,344.00 | 9.3% |
| GOODS AND SUPPLIES | 433,795.68 | 587,500.00 | 652,500.00 | 11.1% |
| DEBT SERVICE | 7,175,936.19 | 6,162,300.00 | 4,682,532.00 | (24.0%) |
| **DIRECT COST** | **$21,499,091.16** | **$21,585,410.00** | **$21,586,158.00** | **0.0%** |
| INDIRECT COST | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | -% |
| **TOTAL SEWER:** | **$22,999,091.16** | **$23,085,410.00** | **$23,086,158.00** | **0.0%** |

DEPARTMENT: Department of Public Works Sewer

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **SEWER** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 363,006.41 | 352,550.00 | 405,433.00 | 15.0% |
| **TOTAL OVERTIME:** | **$ 363,006.41** | **$ 352,550.00** | **$ 405,433.00** | **15.0%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 1,148,772.34 | 1,327,330.00 | 1,468,930.00 | 10.7% |
| CLERICAL INCENTIVE | 7,500.00 | 10,000.00 | 7,500.00 | (25.0%) |
| LONGEVITY | 6,090.00 | 7,380.00 | 13,030.00 | 76.6% |
| SHIFT DIFFERENTIAL | 30,207.62 | 50,000.00 | 50,000.00 | -% |
| EDUCATIONAL INCENTIVE | 968.67 | 1,850.00 | 3,233.00 | 74.8% |
| ON CALL | 37,645.50 | 40,000.00 | 100,000.00 | 150.0% |
| OUT OF GRADE | 1,066.17 | - | - | -% |
| HAZARDOUS DUTY | - | 25,000.00 | 25,000.00 | -% |
| WORKERS COMPENSATION | 172,175.30 | 215,000.00 | 155,000.00 | (27.9%) |
| UNIFORM CLOTHING ALLOWANCE | 29,533.04 | 35,000.00 | 39,600.00 | 13.1% |
| CDL STIPEND | - | 10,000.00 | 30,056.00 | 200.6% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,433,958.64** | **$ 1,721,560.00** | **$ 1,892,349.00** | **9.9%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | 707,569.66 | 1,500,000.00 | 1,500,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 10,012.03 | 55,000.00 | 55,000.00 | -% |
| SEWER & WATER CHARGES | - | 700.00 | 700.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 9,434.13 | 10,000.00 | 10,000.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 29,792.65 | 30,000.00 | 30,000.00 | -% |
| DEPART EQUIP REPAIR/MAINTENANC | 1,406.47 | 24,700.00 | 24,700.00 | -% |
| DATA PROCESS EQUIP REP/MAINT | - | 41,350.00 | 134,350.00 | 224.9% |
| DEPARTMENTAL EQUIP RENT/LEASE | 8,750.77 | 15,000.00 | 15,000.00 | -% |
| SECURITY/FIRE CONTROL | - | 500.00 | 500.00 | -% |
| PROPERTY RELATED SERVICES | 61,055.67 | 80,000.00 | 80,000.00 | -% |
| TREATMENT PLANT REP/MAINT | 317,281.64 | 700,000.00 | 700,000.00 | -% |
| CONTRACTOR EMERG. REPAIRS | 123,300.00 | 25,000.00 | 25,000.00 | -% |
| INCINERATOR TRANSPORT DISPOSAL | 3,773,301.75 | 3,339,000.00 | 4,000,000.00 | 19.8% |
| MEDICAL | 630.00 | 1,800.00 | 1,800.00 | -% |
| ENGINEERING | 74,936.17 | 150,000.00 | 150,000.00 | -% |
| CONSULTANTS | 128,113.78 | 150,100.00 | 150,100.00 | -% |
| PUBLIC SAFETY | 57,044.07 | 52,200.00 | 52,200.00 | -% |
| OTHER CONTRACT SERVICES | 6,757,868.05 | 6,500,000.00 | 6,937,844.00 | 6.7% |
| POSTAGE | 4,245.60 | 6,750.00 | 6,750.00 | -% |
| TELEPHONE | 152.50 | 2,600.00 | 2,600.00 | -% |
| ADVERTISING | 2,383.80 | 5,800.00 | 5,800.00 | -% |
| COMMUNICATION SERVICES | - | 5,000.00 | 5,000.00 | -% |
| PRINTING | 115.50 | 1,000.00 | 1,000.00 | -% |

DEPARTMENT: Department of Public Works Sewer

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| CONSENT SEP/PLAN | - | 15,000.00 | 15,000.00 | -% |
| PROPERTY DAMAGE CLAIMS | 25,000.00 | 50,000.00 | 50,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$12,092,394.24** | **$12,761,500.00** | **$13,953,344.00** | **9.3%** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | 580.12 | 900.00 | 900.00 | -% |
| REFERENCE MATERIALS | - | 700.00 | 700.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 6,147.23 | 6,800.00 | 6,800.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 494.49 | 2,000.00 | 2,000.00 | -% |
| ELECTRICAL SUPPLIES | 761.44 | 1,800.00 | 1,800.00 | -% |
| TOOLS & HARDWARE SUPPLY | 21,891.29 | 56,500.00 | 56,500.00 | -% |
| JANITORIAL SUPPLIES | 17,243.86 | 15,000.00 | 15,000.00 | -% |
| GASOLINE | 44,988.49 | 54,600.00 | 54,600.00 | -% |
| TIRES | - | 7,500.00 | 7,500.00 | -% |
| PARTS/ACCESSORIES/LUBE | 47,633.65 | 60,000.00 | 60,000.00 | -% |
| PIPES & FITTINGS | 58,523.56 | 109,000.00 | 109,000.00 | -% |
| WATER METER PARTS & SUPPLIES | 74.18 | 50,000.00 | 50,000.00 | -% |
| CHEMICALS | 30,629.87 | 54,000.00 | 54,000.00 | -% |
| PURCHASE OF CLOTHING | 14,411.02 | 16,000.00 | 16,000.00 | -% |
| TUITION & TRAINING | 108.00 | 5,000.00 | 10,000.00 | 100.0% |
| LICENSE & REGISTRATION | 364.26 | 700.00 | 700.00 | -% |
| PROPERTY DAMAGE CLAIMS | 151,783.00 | 100,000.00 | 100,000.00 | -% |
| DEPARTMENT EQUIPMENT | 38,161.22 | 47,000.00 | 47,000.00 | -% |
| COMMUNICATION EQUIPMENT | - | - | 60,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 433,795.68** | **$ 587,500.00** | **$ 652,500.00** | **11.1%** |
| **DEBT SERVICE** | | | | |
| PRINCIPAL ON LONG-TERM DEBT | 6,564,777.35 | 5,662,300.00 | 4,239,636.00 | (25.1%) |
| INTEREST ON LONG-TERM DEBT | 549,903.80 | 440,000.00 | 377,445.00 | (14.2%) |
| INTEREST SHORT TERM NOTES | - | 10,000.00 | 10,000.00 | -% |
| ISSUANCE COSTS | 61,255.04 | 50,000.00 | 55,451.00 | 10.9% |
| **TOTAL DEBT SERVICE:** | **$ 7,175,936.19** | **$ 6,162,300.00** | **$ 4,682,532.00** | **(24.0%)** |
| **TOTAL SEWER:** | **$21,499,091.16** | **$21,585,410.00** | **$21,586,158.00** | **0.0%** |
| **TOTAL PUBLIC WORKS:** | **$21,499,091.16** | **$21,585,410.00** | **$21,586,158.00** | **0.0%** |
| **TOTAL EXPENDITURES:** | **$21,499,091.16** | **$21,585,410.00** | **$21,586,158.00** | **0.0%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Department of Public Works Water

# 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 |

DEPARTMENT: Department of Public Works Water

### 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

- Interact with the public on a wide variety of topics: from business development to brownfield redevelopment.
- 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.

## FY26 **Accomplishments**

- Completed the Filter Rehab project at Silver Lake Facility.
- Completed construction of new roofs at all 4 buildings at the Silver Lake Facility.
- Completed replacement of North Main St Water main.
- Completed Downtown water main construction.
- Began design of new water main on Montello st.

DEPARTMENT: Department of Public Works Water

## Objectives

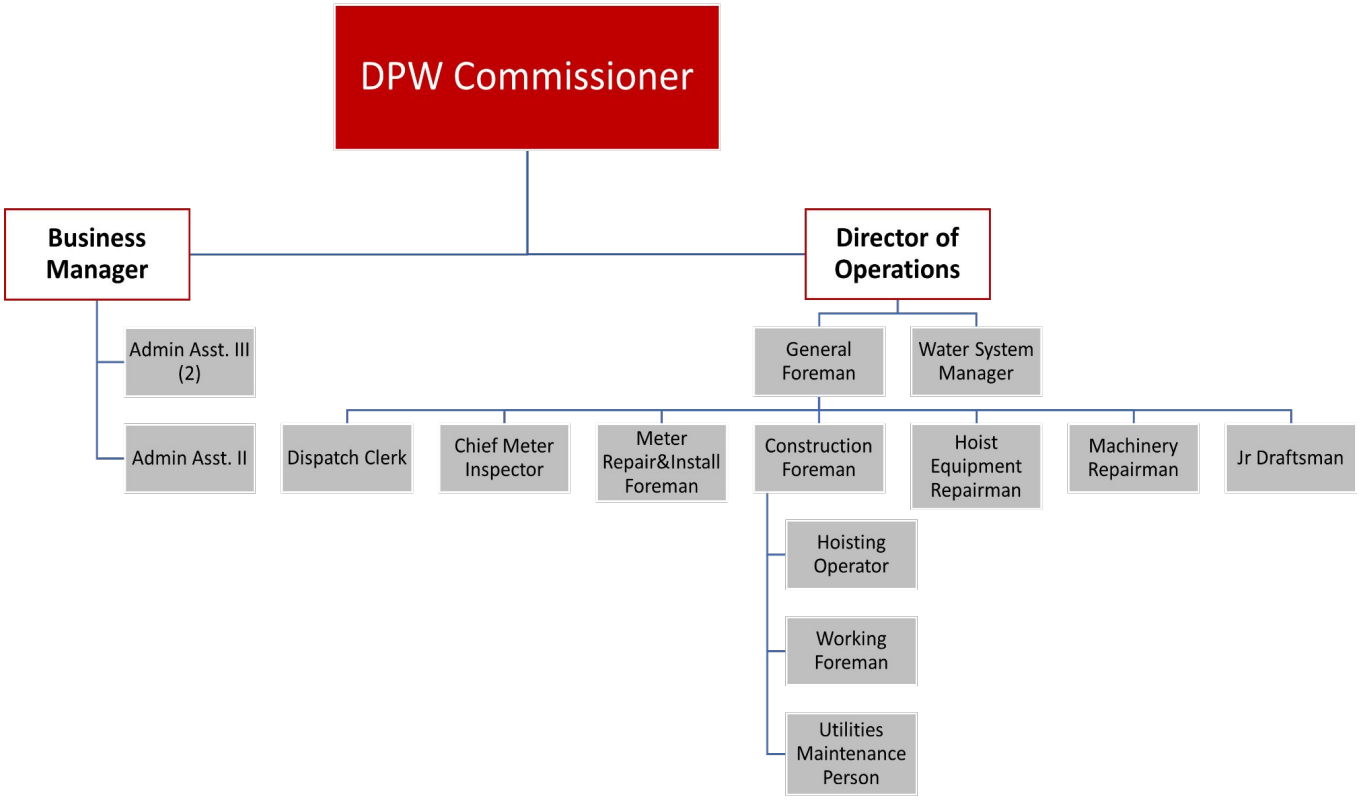
| Objective | Status | City Goal |
|---|---|---|
| 1. Water Infrastructure: continue to upgrade including the Water Treatment Plan & Stations. | **Ongoing FY27** | **2** |
| 2. Improve safety for all workers | **Ongoing FY27** | **2** |
| 3. Small Main Program: replace undersized mains with new ductile mains, including small streets that currently have no fire protection. | **Ongoing FY27** | **3** |
| 4. Large Main Program: replace aged mains with new ductile mains. | **Ongoing FY27** | **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 FY27** | **2** |
| 6. Establish a new rate structure for users | **New FY26** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 4 | Large water main replacement (size) | N/A | 18” | 20, 24” mains |
| 5 | 2” water main replacement (feet) | N/A | 1000’ | 1000’ |

DEPARTMENT: Department of Public Works Water

## Organizational Chart



DEPARTMENT: Department of Public Works Water

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| GENERAL FOREMAN | Bernard Hunnewell | 7/1/1986 | 1,350 | 85,873 | |
| CHIEF METER INSPECTOR | Enrico Tartaglia | 1/11/1999 | 1,350 | 86,982 | 2,609 |
| METER REPAIR AND INSTALLATION FOREMAN | Gregg Martello | 5/11/2004 | 1,250 | 78,218 | |
| WATER CONSTRUCTION FOREMAN | Christopher Proctor-Cohen | 5/24/2004 | 1,250 | 80,762 | |
| WATER CONSTRUCTION FOREMAN | Kevin Dimestico | 1/12/1998 | 1,350 | 80,762 | |
| WATER CONSTRUCTION FOREMAN | Archibald Johnston, Sr. | 3/30/2001 | 1,350 | 80,762 | |
| WATER CONSTRUCTION FOREMAN | Nicholas Tempesta | 11/14/2005 | 1,250 | 80,762 | |
| METER READER/BACKFLOW INSPECTOR | Patrick Thoreson | 12/9/2008 | 950 | 82,664 | 2,303 |
| METER READER/BACKFLOW INSPECTOR | Jeffrey McDermott | 11/15/2004 | 1,250 | 82,664 | 2,303 |
| WATER SERVICE INSPECTORS | Herb Peloquin | 5/3/2008 | 950 | 69,226 | |
| ADMIN ASST. II | Rebecca Stewart | 3/2/2026 | | 50,480 | 1,514 |
| ADMIN ASST .III | Sionie Williams (50% Water, 50% Sewer) | 5/9/2022 | | 34,575 | 1,383 |
| ADMIN ASST. III | Dery Veiga (50% Water, 50% Sewer) | 3/6/2017 | 240 | 39,112 | |
| WATER MACHINERY REPAIRMAN | Edward Schmidt | | 1,250 | 80,762 | |
| HOIST OPERATOR | Lawrence Covino | 8/5/1996 | 1,350 | 78,218 | |
| HOIST OPERATOR | James Kane | 7/17/2000 | 1,350 | 78,218 | |
| HOIST OPERATOR | Deladier Mendes | 12/14/2016 | 750 | 73,744 | |
| UTILITIES MOTOR EQUIPMENT REPAIRMAN | Terry Penticost | 5/10/2021 | 480 | 73,913 | |
| WORKING FOREMAN | Adam Cummings | 9/19/2019 | 480 | 66,693 | |
| WORKING FOREMAN | VACANT | | | 57,530 | |
| WORKING FOREMAN | Shayne Monsegue | 2/14/2022 | | 62,872 | |
| WORKING FOREMAN | Charles Cuocolo Jr. | 12/5/2016 | 750 | 66,693 | |
| DISPATCHER CLERK | Brenda Donohoe | 3/20/2023 | | 57,193 | |
| WATER/SEWER MAINTENANCE MAN | Chad Cellucci | | 480 | 67,519 | |
| WATER/SEWER MAINTENANCE MAN | Phillip Bellao | 9/15/2003 | 1,250 | 67,519 | |
| WATER/SEWER MAINTENANCE MAN | Bryan Schmidt | 2/1/2021 | 480 | 67,519 | |
| WATER/SEWER MAINTENANCE MAN | Nicholas Seropian | 12/5/2017 | 750 | 61,795 | |
| WATER/SEWER MAINTENANCE MAN | Evelyn Echeverria | 5/30/2023 | | 60,000 | |
| WATER/SEWER MAINTENANCE MAN | Steve Rodrigues | 2/21/2022 | | 65,553 | |
| WATER/SEWER MAINTENANCE MAN | Beau DeBenedictis | 3/15/2016 | 750 | 65,553 | |

DEPARTMENT: Department of Public Works Water

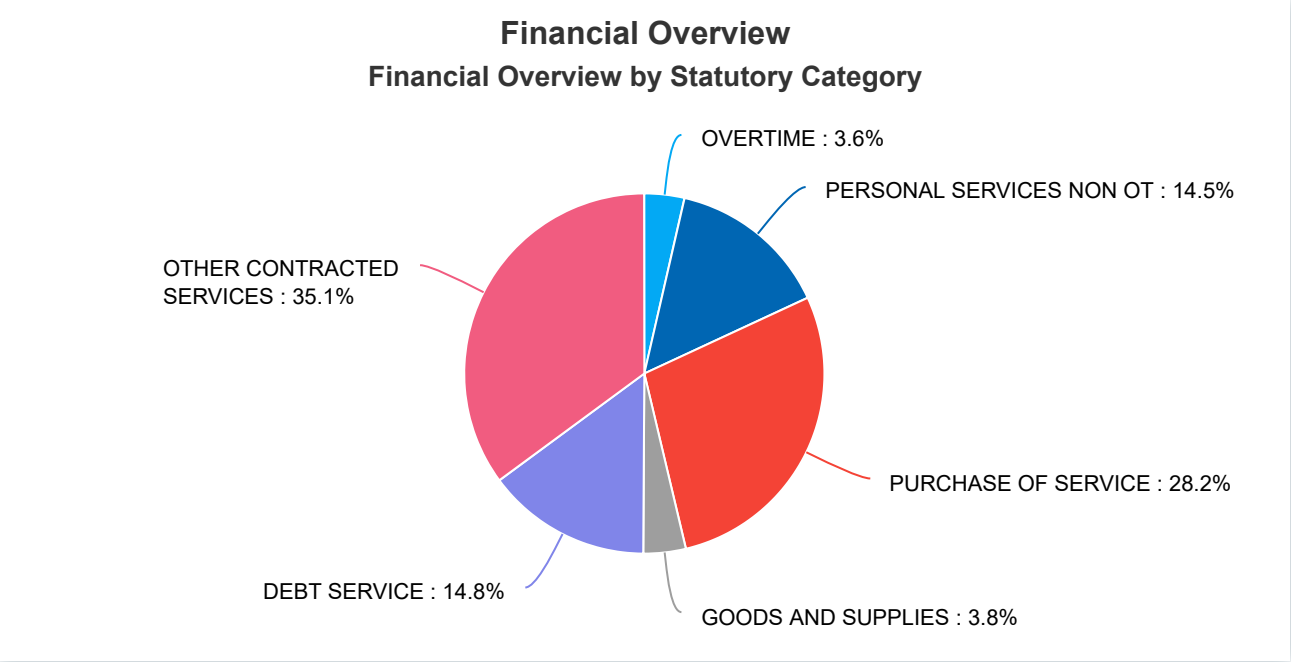
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| WATER/SEWER MAINTENANCE MAN | Randy Albon-Wilson | 7/5/2003 | | 58,248 | |
| WATER/SEWER MAINTENANCE MAN | Fabricio Lopes | 4/22/2026 | | 54,913 | |
| STOREKEEPER/DISPATCHER | William Mann | 11/7/2005 | 1,250 | 73,325 | |
| JR. DRAFTSMAN | Archibald Johnston Jr. | 3/28/2006 | 1,250 | 78,218 | |
| BUSINESS MANAGER (50%water 50%sewer) | Maeghan Mckee (50% WATER, 50% SEWER) | 7/1/2024 | | 58,736 | 1,850 |
| WATER SYSTEMS MANAGER | VACANT | | | 125,693 | 3,200 |
| **Total** | | | **25,160** | **2,533,269** | **15,162** |

### Personal Services Summary

| | |
|---|---|
| CDL STIPEND | 42,432 |
| CLERICAL INCENTIVE | 5,000 |
| EDUCATIONAL INCENTIVE | 15,517 |
| FULL-TIME SALARIES | 2,533,272 |
| HAZARDOUS DUTY | 28,652 |
| LONGEVITY | 25,160 |
| ON CALL | 60,000 |
| OUT OF GRADE | 10,000 |
| PART-TIME SALARIES | 3,300 |
| SEPARATION COSTS | 105,000 |
| SHIFT DIFFERENTIAL | 50,000 |
| UNIFORM CLOTHING ALLOWANCE | 60,000 |
| WORKERS COMPENSATION | 50,000 |
| **Total** | **2,988,333** |

DEPARTMENT: Department of Public Works Water




## Financial Overview Summary

| | | | | |
|---|---|---|---|---|
| **REVENUE** | | | | |
| USER CHARGES | 20,709,277.84 | 21,200,000.00 | 21,200,000.00 | -% |
| RETAINED EARNINGS | 2,606,668.00 | 3,465,313.65 | 1,373,876.00 | (60.4%) |
| **TOTAL** | **$23,315,945.84** | **$24,665,313.65** | **$22,573,876.00** | **(8.5%)** |

| WATER | FY2025 Actual | FY2026 Adopted Budget | FY2027 Approved Budget | % Change |
|---|---|---|---|---|
| OVERTIME | 693,357.11 | 705,254.00 | 750,000.00 | 6.3% |
| PERSONAL SERVICES NON OT | 2,505,711.52 | 2,700,530.00 | 2,988,333.00 | 10.7% |
| PURCHASE OF SERVICE | 5,355,018.15 | 5,954,850.65 | 5,808,432.00 | (2.5%) |
| GOODS AND SUPPLIES | 562,563.37 | 961,000.00 | 780,300.00 | (18.8%) |
| DEBT SERVICE | 2,483,486.31 | 3,121,679.00 | 3,039,246.00 | (2.6%) |
| OTHER CONTRACTED SERVICES | 10,947,581.49 | 9,222,000.00 | 7,207,565.00 | (21.8%) |
| **DIRECT COST** | **$22,547,717.95** | **$22,665,313.65** | **$20,573,876.00** | **(9.2%)** |
| INDIRECT COST | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | -% |
| **TOTAL WATER:** | **$24,547,717.95** | **$24,665,313.65** | **$22,573,876.00** | **(8.5%)** |

DEPARTMENT: Department of Public Works Water

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC WORKS** | | | | |
| **WATER** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 693,357.11 | 705,254.00 | 750,000.00 | 6.3% |
| **TOTAL OVERTIME:** | **$ 693,357.11** | **$ 705,254.00** | **$ 750,000.00** | **6.3%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 2,210,705.86 | 2,228,280.00 | 2,533,272.00 | 13.7% |
| PART-TIME SALARIES | - | 3,300.00 | 3,300.00 | -% |
| CLERICAL INCENTIVE | - | 6,000.00 | 5,000.00 | (16.7%) |
| LONGEVITY | 23,880.00 | 26,790.00 | 25,160.00 | (6.1%) |
| SHIFT DIFFERENTIAL | 48,173.95 | 50,000.00 | 50,000.00 | -% |
| EDUCATIONAL INCENTIVE | 8,065.03 | 11,160.00 | 15,517.00 | 39.0% |
| ON CALL | 53,691.77 | 50,000.00 | 60,000.00 | 20.0% |
| OUT OF GRADE | 5,817.88 | 20,000.00 | 10,000.00 | (50.0%) |
| HAZARDOUS DUTY | - | - | 28,652.00 | -% |
| SEPARATION COSTS | 10,113.03 | 35,000.00 | 105,000.00 | 200.0% |
| WORKERS COMPENSATION | 85,647.34 | 150,000.00 | 50,000.00 | (66.7%) |
| UNIFORM CLOTHING ALLOWANCE | 59,616.66 | 70,000.00 | 60,000.00 | (14.3%) |
| CDL STIPEND | - | 50,000.00 | 42,432.00 | (15.1%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 2,505,711.52** | **$ 2,700,530.00** | **$ 2,988,333.00** | **10.7%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | 1,127,905.06 | 1,500,000.00 | 1,500,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 42,608.34 | 59,000.18 | 65,000.00 | 10.2% |
| REAL ESTATE TAX CHARGES | 113,590.99 | 113,000.00 | 146,900.00 | 30.0% |
| STREET REPAIRS | 860,439.85 | 300,000.00 | 300,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 15,838.77 | 20,000.00 | 15,000.00 | (25.0%) |
| VEHICLE REPAIR/MAINTENANCE | 58,758.47 | 77,500.00 | 65,000.00 | (16.1%) |
| DEPART EQUIP REPAIR/MAINT | 4,372.80 | 15,500.00 | 10,000.00 | (35.5%) |
| DATA PROCESS EQUIP REP/MAINT | 480.00 | 30,800.00 | 30,800.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 1,189.64 | 5,000.00 | 5,000.00 | -% |
| SECURITY/FIRE CONTROL | - | 1,000.00 | 1,000.00 | -% |
| PROPERTY RELATED SERVICES | 122,142.89 | 80,000.00 | 80,000.00 | -% |
| TREATMENT PLANT REP/MAINT | 108,546.69 | 189,500.00 | 140,000.00 | (26.1%) |
| EPA/DEP MANDATE | 39,044.85 | 167,600.00 | 100,000.00 | (40.3%) |
| MEDICAL | 520.00 | 3,000.00 | 3,000.00 | -% |
| ENGINEERING | 114,108.25 | 152,000.00 | 125,000.00 | (17.8%) |
| DATA PROCESSING | - | 80,000.00 | 40,000.00 | (50.0%) |
| CONSULTANTS | - | 75,000.00 | 37,500.00 | (50.0%) |
| PUBLIC SAFETY | 87,719.01 | 69,000.00 | 69,000.00 | -% |
| OTHER CONTRACT SERVICES | 2,628,149.47 | 2,944,700.47 | 3,026,482.00 | 2.8% |
| POSTAGE | 10,639.77 | 8,750.00 | 8,750.00 | -% |
| TELEPHONE | 152.50 | 4,500.00 | - | (100.0%) |

DEPARTMENT: Department of Public Works Water

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| ADVERTISING | 2,745.38 | 5,000.00 | 5,000.00 | -% |
| COMMUNICATION SERVICES | 861.60 | 17,000.00 | 10,000.00 | (41.2%) |
| LAUNDRY AND CLEANING | - | 2,000.00 | 2,000.00 | -% |
| PRINTING | 2,698.50 | 5,000.00 | 3,000.00 | (40.0%) |
| PROPERTY DAMAGE CLAIMS | 12,505.32 | 30,000.00 | 20,000.00 | (33.3%) |
| **TOTAL PURCHASE OF SERVICE:** | **$ 5,355,018.15** | **$ 5,954,850.65** | **$ 5,808,432.00** | **(2.5%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | 777.09 | 1,400.00 | 1,400.00 | -% |
| REFERENCE MATERIALS | 131.51 | 800.00 | 800.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 5,379.57 | 5,500.00 | 5,500.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 1,600.37 | 10,600.00 | 5,000.00 | (52.8%) |
| TOOLS & HARDWARE SUPPLY | 38,796.90 | 47,800.00 | 55,000.00 | 15.1% |
| JANITORIAL SUPPLIES | 10,142.18 | 10,000.00 | 10,000.00 | -% |
| GASOLINE | 53,455.76 | 80,000.00 | 70,000.00 | (12.5%) |
| PARTS/ACCESSORIES/LUBE | 37,348.38 | 80,000.00 | 80,000.00 | -% |
| HYDRANTS | 75,360.00 | 147,500.00 | 100,000.00 | (32.2%) |
| PIPES & FITTINGS | 211,180.92 | 304,500.00 | 250,000.00 | (17.9%) |
| WATER METER PARTS & SUPPLIES | 70,193.34 | 154,600.00 | 115,000.00 | (25.6%) |
| PURCHASE OF CLOTHING | 8,805.87 | 8,300.00 | 5,000.00 | (39.8%) |
| IN-STATE TRAVEL | 4.75 | 2,000.00 | 2,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 1,000.00 | 1,000.00 | -% |
| TUITION & TRAINING | 242.00 | 5,000.00 | 5,000.00 | -% |
| LICENSE & REGISTRATION | 347.82 | 2,600.00 | 2,600.00 | -% |
| PROPERTY DAMAGE CLAIMS | - | 10,000.00 | 10,000.00 | -% |
| DEPARTMENT EQUIPMENT | 48,523.91 | 84,400.00 | 60,000.00 | (28.9%) |
| COMMUNICATION EQUIPMENT | 273.00 | 5,000.00 | 2,000.00 | (60.0%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 562,563.37** | **$ 961,000.00** | **$ 780,300.00** | **(18.8%)** |
| **DEBT SERVICE** | | | | |
| PRINCIPAL ON LONG-TERM DEBT | 2,109,957.44 | 2,379,939.00 | 2,409,996.00 | 1.3% |
| INTEREST ON LONG-TERM DEBT | 326,433.17 | 398,375.00 | 359,123.00 | (9.9%) |
| INTEREST SHORT TERM NOTES | - | 290,000.00 | 221,100.00 | (23.8%) |
| ISSUANCE COSTS | 47,095.70 | 53,365.00 | 49,027.00 | (8.1%) |
| **TOTAL DEBT SERVICE:** | **$ 2,483,486.31** | **$ 3,121,679.00** | **$ 3,039,246.00** | **(2.6%)** |
| **DESAL FIXED CHARGE** | | | | |
| DESAL FIXED CHARGE | 10,947,581.49 | 8,722,000.00 | 7,207,565.00 | (17.4%) |
| DESAL VARIABLE CHARGE | - | 500,000.00 | - | (100.0%) |
| **TOTAL DESAL FIXED CHARGE:** | **$10,947,581.49** | **$ 9,222,000.00** | **$ 7,207,565.00** | **(21.8%)** |
| **TOTAL WATER:** | **$22,547,717.95** | **$22,665,313.65** | **$20,573,876.00** | **(9.2%)** |
| **TOTAL PUBLIC WORKS:** | **$22,547,717.95** | **$22,665,313.65** | **$20,573,876.00** | **(9.2%)** |
| **TOTAL EXPENDITURES:** | **$22,547,717.95** | **$22,665,313.65** | **$20,573,876.00** | **(9.2%)** |

# Elections Commission



**Cynthia Scrivani**
Executive Director

## Mission

The Elections Commission conducts all municipal, state and federal elections within the City of Brockton. Set up and staffing of Early Voting site, provide for and staff Central Tabulation site. The Department handles the registration of voters and also manages the annual census of Brockton residents. Prepare an election calendar in accordance with election laws. Prepare and submit appropriate elections orders to the City Council for adoption, through the City Clerk. Print and distribute nomination papers. Organize a complete package of information and relative laws affecting the candidates. Print election ballots for voting machines, sample ballots, absentee ballots, and supporting material for each election. Direct voting machine maintenance men in setting up and programming machines. Organize instructional sessions for wardens, clerks and inspectors prior to each election's preliminary or special election. Organize and direct recounts or elections according to law. Calculate percentages, blanks attributed to various offices. Report State and Federal election results to the Secretary of State.

Prepare a voter registration calendar for special voter registration sessions in conjunction with community requests. Schedule locations for the same and assign Assistant Commissioners to each session. Maintain and regularly update-voting list of up to 62,000 registered voters. Print new list prior to each election for distribution to state, federal, local candidates and others.

Design, print and mail census forms annually. Process returns for computer entry. Adhere to deadlines by law in starting, completion, returns to School Department and Jury Commissioner. Completes a mass inactivation of all Registered Voters who have not returned census as required under M.G.L. Publish city street list to public and distribution to city personnel.

Operation of a public service counter with a cash station that provides for the licensure of all dogs in the city and co-ordinates with Animal Control Dept., to optimize services to the citizens of Brockton. Does annual mailing to all dog license holders of renewal requirement.

Fills out residency forms for Veterans to receive benefits. Fills out residency forms for students to allow them access to local education/trade.

## FY26 **Accomplishments**

In 2026 the Elections Commission staff accomplished:

- Provided assistance to candidates and elected officials with election and campaign finance issues.
- Provided Campaigns and Campaign companies with requested data.
- Certified signatures for candidates and petitions.
- All statutory and ordinance requirements for three elections.
- The hiring and training of over 225 Poll workers for each election.
- Hiring and training of bilingual high school students as poll workers.
- Processed returns from all Apartment/Condo housing units and Rooming Houses.
- Processed 13,000+ census forms.
- Processed 8117 Voter Registration forms.
- Mailing to all previous dog owners of need to relicense.
- Provided cards and letters of residency as needed.
- Assisted residents in record searches.

## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Prepare voter registration for special voter registration in conjunction with community requests. | **Ongoing FY27** | **1,2** |
| 2. Design, print, and mail census forms annually to adhere to Massachusetts General Law. | **Ongoing FY27** | **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 FY27** | **1,2** |
| 4. Provide election services that adhere to Mass General Laws. | **Ongoing FY27** | **1,2** |
| 5. Continue to educate registered voters and improve customer service. | **Ongoing FY27** | **1,2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Registered voters. | 65,120 | 65,000 | 67,000 |
| 2 | Census forms mailed annually. | 40,000 | 40,000 | 40,000 |
| 3 | Dog licenses. | | 4,500 | 5,000 |

## Organizational Chart

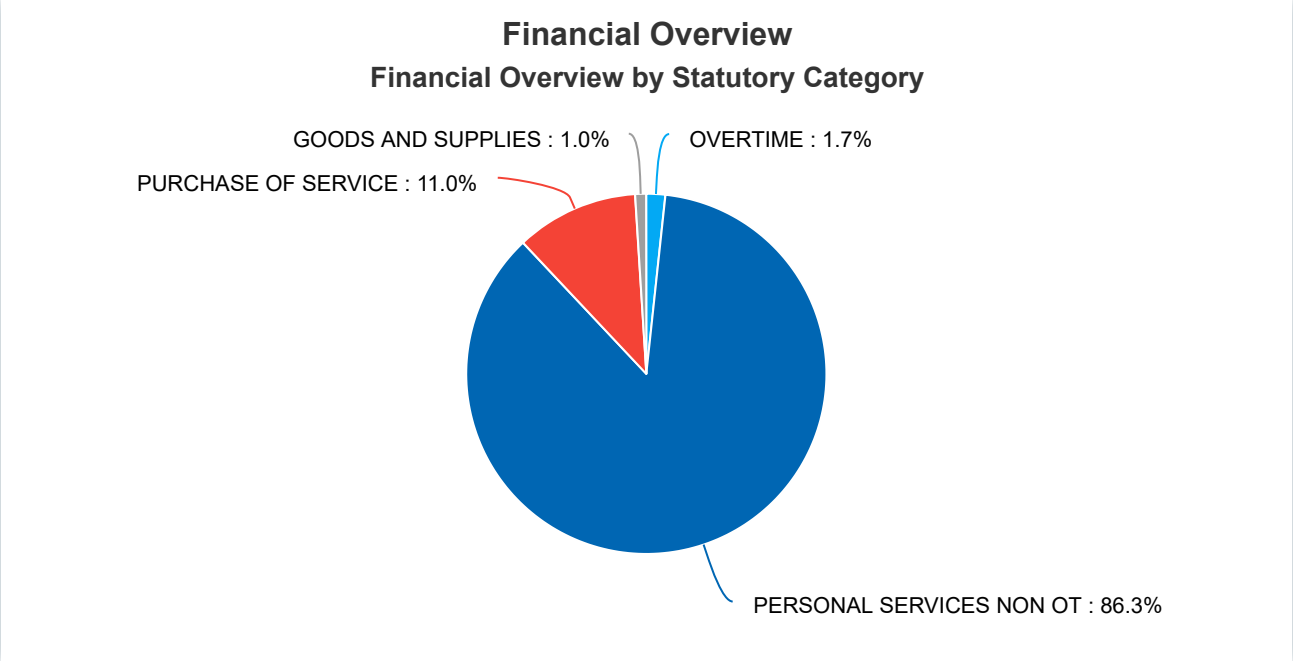


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Executive Director | Cynthia Scrivani | 8/27/2001 | 1,250 | 98,140 | |
| Admin Asst. III | Nara Lugo | 10/10/2017 | 480 | 75,946 | |
| Admin Asst. II | Kathleen Farrar | 2/16/2022 | | 61,833 | |
| Admin Asst. II | Joseph Cruise | 6/3/2024 | | 52,750 | |
| Stipend-Election Commissioner | Frederick Mcdermott | 7/6/2017 | | 750 | |
| Stipend-Election Commissioner | Chrislaine Bonny | 1/3/2024 | | 750 | |
| Stipend-Election Commissioner | Stephen Kelley | 9/26/2023 | | 750 | |
| Stipend-Election Commissioner | Allan Parker | 6/3/2024 | | 750 | |
| **Total** | | | **1,730** | **291,669** | |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 7,500 |
| ELECTED/APPOINTED | 3,000 |
| FULL-TIME SALARIES | 288,669 |
| LONGEVITY | 1,730 |
| POLLS | 200,000 |
| **Total** | **502,899** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 2,079.53 | 5,000.00 | 10,000.00 | 100.0% |
| PERSONAL SERVICES NON OT | 465,654.97 | 495,716.00 | 502,899.00 | 1.4% |
| PURCHASE OF SERVICE | 76,143.77 | 66,400.00 | 63,950.00 | (3.7%) |
| GOODS AND SUPPLIES | 4,257.54 | 4,585.00 | 6,105.00 | 33.2% |
| **TOTAL GENERAL FUND:** | **$ 548,135.81** | **$ 571,701.00** | **$ 582,954.00** | **2.0%** |

DEPARTMENT: Elections Commission

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **ELECTION COMMISSION** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 2,079.53 | 5,000.00 | 10,000.00 | 100.0% |
| **TOTAL OVERTIME:** | **$ 2,079.53** | **$ 5,000.00** | **$ 10,000.00** | **100.0%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 266,216.85 | 280,136.00 | 288,669.00 | 3.0% |
| ELECTED/APPOINTED | 750.10 | 3,000.00 | 3,000.00 | -% |
| STIPEND | 3,250.00 | - | - | -% |
| POLLS | 184,199.11 | 200,000.00 | 200,000.00 | -% |
| CLERICAL INCENTIVE | 7,500.00 | 7,500.00 | 7,500.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 1,738.91 | 3,080.00 | 1,730.00 | (43.8%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 465,654.97** | **$ 495,716.00** | **$ 502,899.00** | **1.4%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | 258.26 | 1,000.00 | 500.00 | (50.0%) |
| ADVERTISING | 813.25 | 5,000.00 | 3,000.00 | (40.0%) |
| COMMUNICATION SERVICES | - | 400.00 | 450.00 | 12.5% |
| PRINTING | 5,145.25 | 10,000.00 | 10,000.00 | -% |
| ELECTION/CENSUS | 69,927.01 | 50,000.00 | 50,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 76,143.77** | **$ 66,400.00** | **$ 63,950.00** | **(3.7%)** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 2,457.54 | 2,000.00 | 3,500.00 | 75.0% |
| IN STATE TRAVEL | - | 500.00 | 500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 185.00 | 205.00 | 10.8% |
| DEPARTMENT EQUIPMENT | 1,800.00 | 1,900.00 | 1,900.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 4,257.54** | **$ 4,585.00** | **$ 6,105.00** | **33.2%** |
| **TOTAL ELECTION COMMISSION:** | **$ 548,135.81** | **$ 571,701.00** | **$ 582,954.00** | **2.0%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 548,135.81** | **$ 571,701.00** | **$ 582,954.00** | **2.0%** |
| **TOTAL EXPENDITURES:** | **$ 548,135.81** | **$ 571,701.00** | **$ 582,954.00** | **2.0%** |

DEPARTMENT: Emergency Management Agency

# 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.

## FY26 **Accomplishments**

- Initiated updates to the City's Comprehensive Emergency Management Plan (CEMP) to ensure alignment with current hazards, best practices and state and federal guidance.
- Successfully supported and coordinated the transition into the new Public Safety Building, enhancing interagency coordination and operational readiness.
- Continued to equip local first responders with critical emergency response assets, including light towers, generators, UTV's, and radio equipment, strengthening citywide response capabilities.
- Distributed emergency preparedness and resilience materials to residents and businesses throughout the year, promoting community readiness and public awareness.
- Activated and operated the Emergency Operations Center (EOC) for multiple emergencies, providing coordinated command, control and situational awareness during accidents.
- Monitored and disseminated critical weather and hazard information to city leadership, departments, and the public to support timely and informed decision making.
- Provided emergency management support for special events and planned operations, ensuring public safety considerations were integrated into city activities.
- Maintained readiness of emergency management equipment and systems, including generators, mobile assets, and EOC technology.

DEPARTMENT: Emergency Management Agency

## 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 FY27** | **1,2** |
| 2. Continue to work with the public and community-based groups/organizations/ buinesses on promoting emergency preparedness in the community. | **Ongoing FY27** | **1,2** |
| 3. 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:<br>a. Active Shooter<br>b. School Shooting<br>c. Civil Unrest<br>d. Terrorist Incidents<br>e. Hazardous Material Response | **Ongoing FY27** | **1,2** |

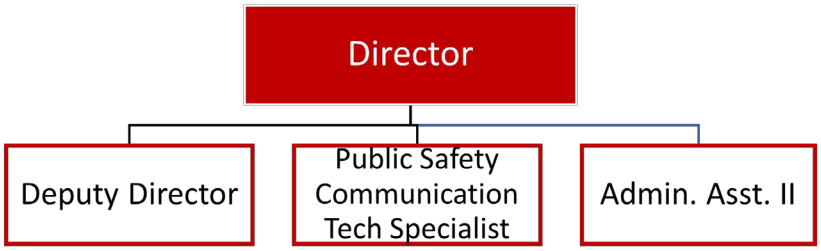
## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Public safety equipment purchased | 1 | 3 | 3 |
| 2 | Rating of communications infrastructure (1-100 Scale) | 85% | 90% | 90% |
| 3 | Rating of community outreach and preparedness (1-100 Scale) | 60% | 70% | 80% |
| 4 | Rating of emergency plan updates (1-100 Scale) | 60% | 70% | 75% |
| 5 | Community Emergency Response Team activations and training | 5 | 5 | 10 |

***Rating scale: 1% low stability, 100% high stability**

DEPARTMENT: Emergency Management Agency

## Organizational Chart



DEPARTMENT: Emergency Management Agency

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Director | Stephan Hooke Jr. | 4/15/2014 | | 39,643 | |
| Deputy Director | Fred Fontaine | 1/6/2014 | | 29,733 | |
| Public Safety Communications Technology Specialist | PROPOSED | | | 79,172 | |
| Admin Asst. II | VACANT | | | 50,480 | |
| **Total** | | | | **199,028** | |

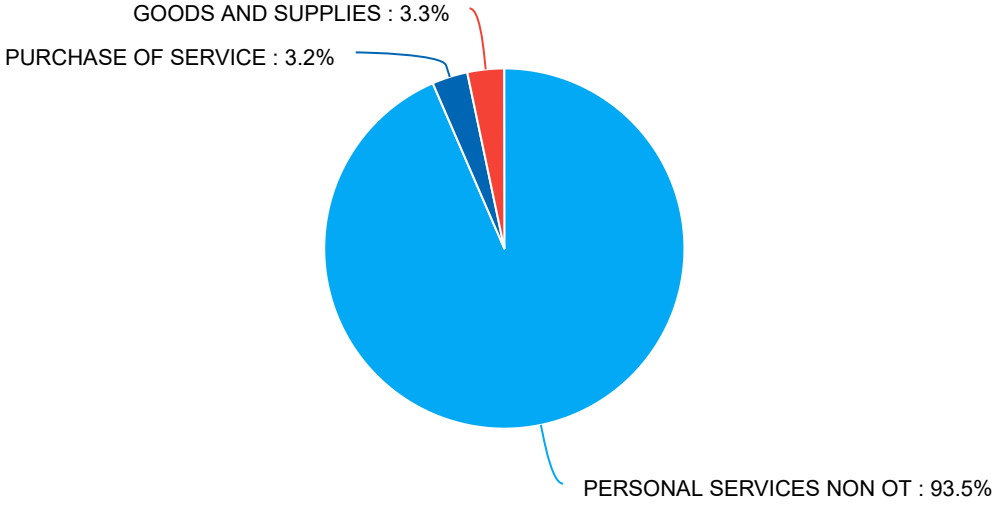
### Personal Services Summary

| | |
|---|---|
| PART-TIME SALARIES | 199,028 |
| **Total** | **199,028** |

DEPARTMENT: Emergency Management Agency

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| PERSONAL SERVICES NON OT | 91,836.31 | 109,235.00 | 199,028.00 | 82.2% |
| PURCHASE OF SERVICE | 5,655.71 | 6,300.00 | 6,800.00 | 7.9% |
| GOODS AND SUPPLIES | 2,474.53 | 5,850.00 | 7,100.00 | 21.4% |
| **TOTAL GENERAL FUND:** | **$ 99,966.55** | **$ 121,385.00** | **$ 212,928.00** | **75.4%** |

DEPARTMENT: Emergency Management Agency

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **EMERGENCY MANAGEMENT AGENCY** | | | | |
| **PERSONAL SERVICES NON OT** | | | | |
| PART-TIME SALARIES | - | 109,235.00 | 199,028.00 | 82.2% |
| STIPEND | 91,836.31 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 91,836.31** | **$ 109,235.00** | **$ 199,028.00** | **82.2%** |
| **PURCHASE OF SERVICE** | | | | |
| VEHICLE REPAIR/MAINTENANCE | $ 4,000.00 | $ 4,000.00 | $ 4,500.00 | 12.5% |
| DEPART EQUIP REPAIR/MAINT | 1,655.71 | 2,000.00 | 2,000.00 | -% |
| PRINTING | - | 300.00 | 300.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 5,655.71** | **$ 6,300.00** | **$ 6,800.00** | **7.9%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 99.99 | 500.00 | 750.00 | 50.0% |
| FOOD PURCHASE | - | 750.00 | 750.00 | -% |
| PURCHASE OF CLOTHING | 365.50 | 1,500.00 | 1,500.00 | -% |
| IN STATE TRAVEL | - | 100.00 | 100.00 | -% |
| DEPARTMENT EQUIPMENT | 2,009.04 | 3,000.00 | 4,000.00 | 33.3% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 2,474.53** | **$ 5,850.00** | **$ 7,100.00** | **21.4%** |
| **TOTAL EMERGENCY MANAGEMENT AGENCY:** | **$ 99,966.55** | **$ 121,385.00** | **$ 212,928.00** | **75.4%** |
| **TOTAL PUBLIC SAFETY:** | **$ 99,966.55** | **$ 121,385.00** | **$ 212,928.00** | **75.4%** |
| **TOTAL EXPENDITURES:** | **$ 99,966.55** | **$ 121,385.00** | **$ 212,928.00** | **75.4%** |

# 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.

**Service**

- 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.

## FY26 **Accomplishments**

- Received GFOA Budget Award for 6th year in a row
- DivCare DPH $791,667 in collaboration with Mayor's Office
- Developed new Excel tool to streamline annual budget process
- Track expenses and revenue for all City Depts, including Schools, on monthly basis
- Administer and oversight of $51M ARPA
- Regularly draft Council Orders
- Assisting Planning Dept with transition of CDBG funds, laying out policies
- Developed grant tool and corresponding policy to enhance grant management, transparency, fiscal responsibility
- Received substantial state and federal funding to support infrastructure, environmental, and public safety improvements
- Managed and executed collection of city-wide administrative costs, ensuring maximum reimbursement to the General Fund

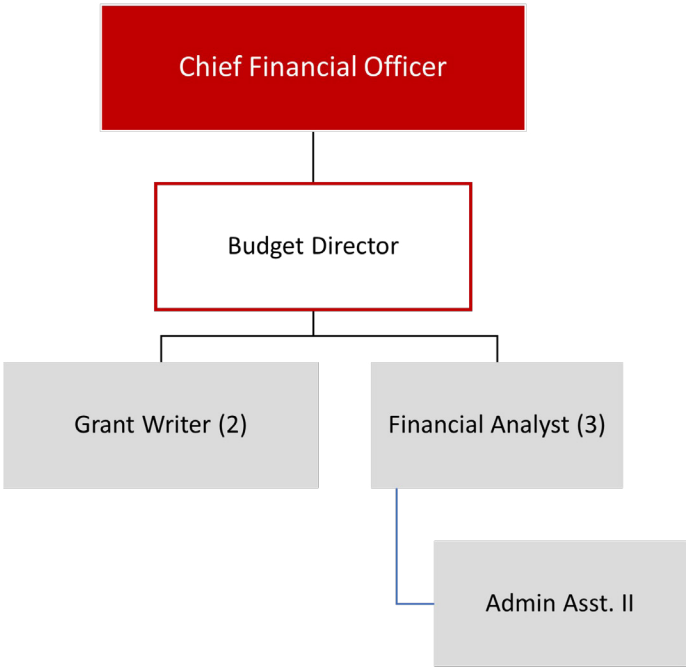
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to update and revise the City's FY2027 budget to be compliant with the latest Government Finance Offcers Association (GFOA) requirements. | **Ongoing FY27** | **3** |
| 2. Continue to apply for and administer federal grant opportunities through the Bipartisan Infrastructure Law (BIL). | **Ongoing FY27** | **2, 3** |
| 3. Accurately track City revenues and expenditures throughout the fiscal year. | **Ongoing FY27** | **2, 3** |
| 4. Continue to develop effective financial policies that will serve to provide a strategic, long-term approach to financial management. | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 4 | Finance staff | 7 | 9 | 9 |
| 2 | Grants processed | 38 | 40 | 45 |

# Organizational Chart



## Personal Services

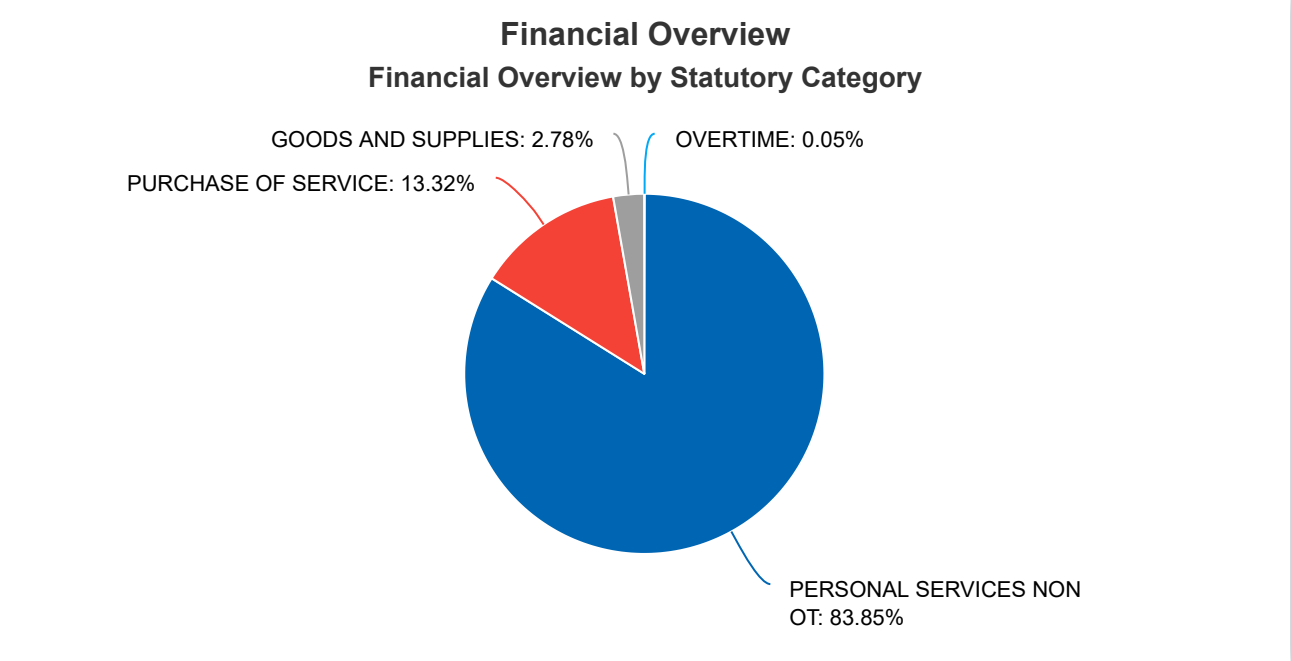
| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Chief Financial Officer | Troy Clarkson | 2/19/2019 | 480 | 201,605 | |
| Budget Director | Elvira Lopes | 5/8/2023 | | 113,428 | |
| Financial Analyst | Andrew Barbetto | 9/11/2023 | | 86,513 | |
| Financial Analyst | Korey Paull | 10/17/2022 | | 81,547 | |
| Financial Analyst | Erin Veiga | 11/6/2017 | 480 | 86,513 | |
| Admin Asst II | Susan Thompson | 11/1/2004 | 1,250 | 57,291 | |
| Admin Asst. III | VACANT | | | | |
| Grant Writer | Nicholas Fitopoulos | 3/20/2023 | | 83,994 | |
| Grant Writer | Olivia DaSilva | 12/18/2023 | | 81,547 | |
| **Total** | | | **2,210** | **792,438** | |

## ARPA Grant Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|
| ARPA Manager | Daniel Pallotta | 12/03/21 | | 100,000 | |
| ARPA Cont. Liaison | Gerald Chipman | 11/13/23 | | 85,000 | |
| **Total** | | | | **185,000** | |

### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 2,500 |
| FULL-TIME SALARIES | 792,438 |
| HOLIDAY | 2,000 |
| LONGEVITY | 2,210 |
| PART-TIME SALARIES | 15,000 |
| SEPARATION COSTS | 23,000 |
| **Total** | **837,148** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | - | 500.00 | 500.00 | -% |
| PERSONAL SERVICES NON OT | 732,165.62 | 905,817.00 | 837,148.00 | (7.6%) |
| PURCHASE OF SERVICE | 420,067.29 | 208,000.00 | 133,000.00 | (36.1%) |
| GOODS AND SUPPLIES | 16,060.09 | 32,720.00 | 27,718.00 | (15.3%) |
| **TOTAL GENERAL FUND:** | **$ 1,168,293.00** | **$ 1,147,037.00** | **$ 998,366.00** | **(13.0%)** |

DEPARTMENT: Finance

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **FINANCE** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | - | 500.00 | 500.00 | -% |
| **TOTAL OVERTIME:** | **$ -** | **$ 500.00** | **$ 500.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 712,040.12 | 846,220.00 | 792,438.00 | (6.4%) |
| PART-TIME SALARIES | - | 25,000.00 | 15,000.00 | (40.0%) |
| CLERICAL INCENTIVE | 7,500.00 | 5,000.00 | 2,500.00 | (50.0%) |
| LONGEVITY | 2,210.00 | 2,210.00 | 2,210.00 | -% |
| HOLIDAY | - | 2,000.00 | 2,000.00 | -% |
| EDUCATIONAL INCENTIVE | 1,223.63 | 2,387.00 | - | (100.0%) |
| SEPARATION COSTS | 9,191.87 | 23,000.00 | 23,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 732,165.62** | **$ 905,817.00** | **$ 837,148.00** | **(7.6%)** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | - | 3,000.00 | 3,000.00 | -% |
| CONSULTANTS | 384,004.21 | 150,000.00 | 75,000.00 | (50.0%) |
| OTHER CONTRACT SERVICES | 27,899.00 | 50,000.00 | 50,000.00 | -% |
| PRINTING | 8,164.08 | 5,000.00 | 5,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 420,067.29** | **$ 208,000.00** | **$ 133,000.00** | **(36.1%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | - | 2,490.00 | 2,490.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 2,200.55 | 3,830.00 | 3,828.00 | (0.1%) |
| IN-STATE TRAVEL | 974.96 | 2,000.00 | 2,000.00 | -% |
| OUT OF STATE TRAVEL | 2,535.63 | 15,000.00 | 10,000.00 | (33.3%) |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 10,348.95 | 6,500.00 | 6,500.00 | -% |
| TUITION & TRAINING | - | 1,500.00 | 1,500.00 | -% |
| DEPARTMENT EQUIPMENT | - | 1,400.00 | 1,400.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 16,060.09** | **$ 32,720.00** | **$ 27,718.00** | **(15.3%)** |
| **TOTAL FINANCE:** | **$ 1,168,293.00** | **$ 1,147,037.00** | **$ 998,366.00** | **(13.0%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 1,168,293.00** | **$ 1,147,037.00** | **$ 998,366.00** | **(13.0%)** |
| **TOTAL EXPENDITURES:** | **$ 1,168,293.00** | **$ 1,147,037.00** | **$ 998,366.00** | **(13.0%)** |

# Fire

**Brian F. Nardelli**
Fire Chief



## Mission

The Brockton Fire Department is responsible for extinguishing fires, protecting lives and property from fire, providing emergency medical services, fire investigation, code enforcement, public safety education with professionally trained and equipped personnel. Hazardous Materials response, all forms of technical rescue response including trench, confined space, and dynamic rope response. The Brockton Fire department responds to all fire alarms as well as medical calls throughout the city as well as all fire and medical dispatch for our contract ambulance service provider. In addition, we respond throughout the area through our robust mutual system.

### FY26 **Accomplishments**

- Move into the Public Safety Building
- Rewrote the Personal Protective Equipment Standard Operating Guideline to reflect the changes with PFAS
- Ongoing Safety and Survival Training from the IAFF delivered through our own instructors
- Purchased and implemented the new scheduling and records system, First Due
- Applied for and received the Department of Fire Services Safety Equipment Grant and purchased the Self Contained Breathing Apparatus washer for the New Public Safety Building
- Screened over 200 Firefighters for cancer and cardiac conditions through our healthy work initiative
- Started and graduated our first Junior Fire Academy Class with four students from Brockton High School

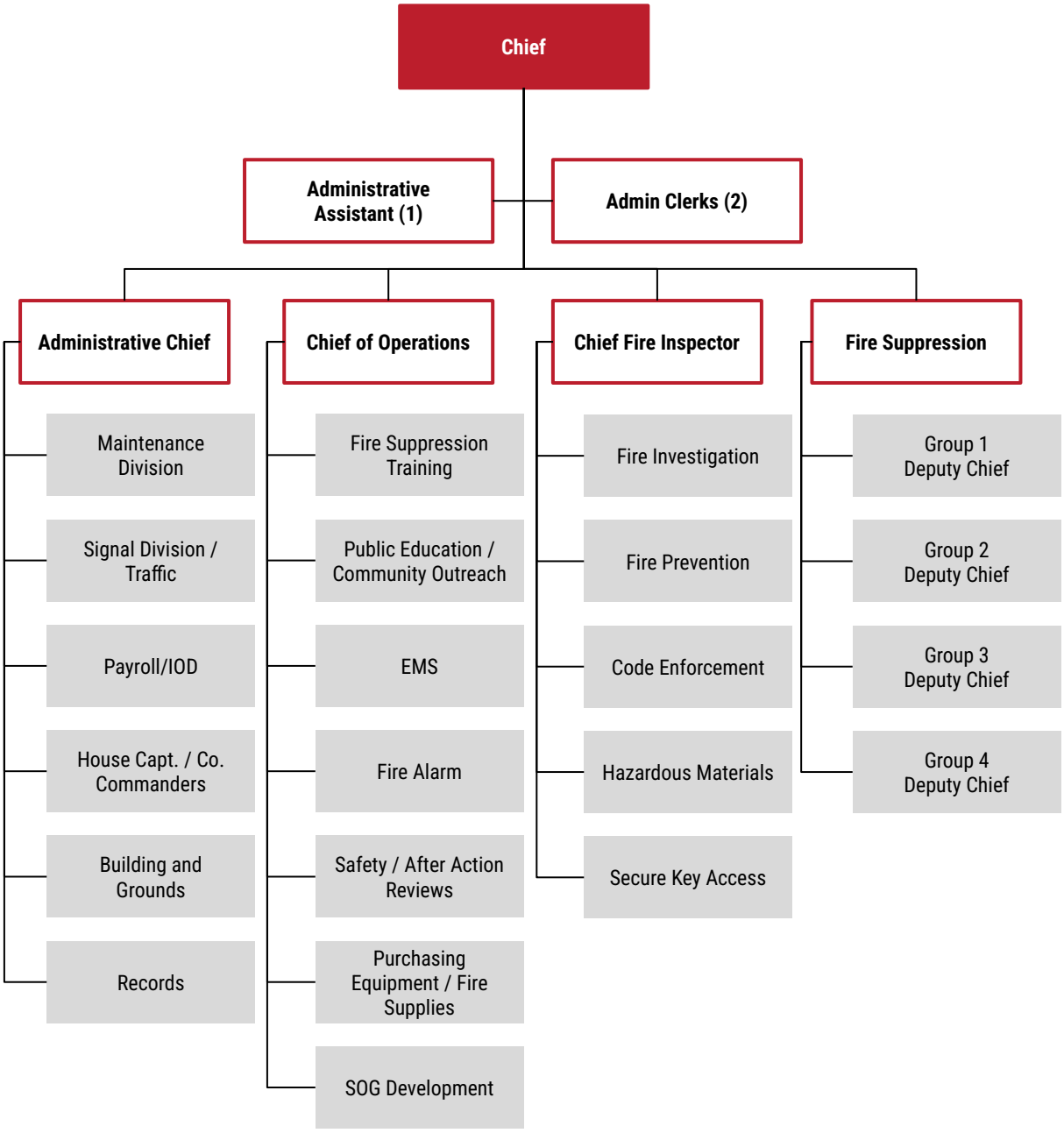
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Apply for Assistance to Firefighter Grant through FEMA to replace all portable radios in the Department | **Ongoing FY27** | **2** |
| 2. Transition from VHF to UHF | **Ongoing FY27** | **2** |
| 3. Replace all positions through attrition as retirments build up | **Ongoing FY27** | **2** |
| 4. Begin to replace aging 2 1/2" hose as needed | **Ongoing FY27** | **2** |
| 5. Continue to send Firefighters to Structural Collapse Training | **Ongoing FY27** | **2** |
| 6. Operate at least one Junior Firefighter Academy | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1,2 | Firefighter staff & personnel | 215 | 232 | 232 |
| 3 | Number of inspections (annually) | 2100 | 2500 | 2800 |
| 4 | Reduced response times (minutes) | 5 | 4 | 4 |
| 6 | Number of pre-fire plans | 130 | 300 | 350 |

# Organizational Chart



## Personal Services

| Rank | Last | First | Unit A Pay | Annual Salary | Night Diffl (WHPD) | Ed. Incen Wndif | Holiday | Weekend DIF | Unique | Defib | Long | Emt | Hazardous | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Chief | Nardelli | Brian | | 260,582 | $ - | $ - | $ - | $ - | $ - | $ - | 1,350 | $ - | $ - | 261,932 |
| Deputy | Albanese | Scott G. | | 142,597 | 16,292 | 47,667 | 15,052 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 20,320 | 258,785 |
| Deputy | DePasquale | Joseph (40 Hrs) | 3,117 | 142,597 | 16,292 | 47,667 | 15,804 | 8,327 | $ - | 2,290 | 1,350 | 7,328 | 20,320 | 265,090 |
| Deputy | Galligan | Kevin | | 136,116 | 15,551 | 45,500 | 14,368 | 7,948 | $ - | 2,290 | 1,350 | 7,328 | 19,397 | 249,847 |
| Deputy | Henrdigan | Robert (40 Hrs) | 3,117 | 142,597 | 16,292 | 47,667 | 15,804 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 20,320 | 262,655 |
| Deputy | Marchetti | Jeffrey | | 136,116 | 15,551 | 45,500 | 14,368 | 7,948 | $ - | 2,290 | 1,350 | 6,994 | 19,397 | 249,514 |
| Deputy | Solomon | Joseph | | 142,597 | 16,292 | 47,667 | 15,052 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 20,320 | 258,785 |
| Deputy | Weeks | Brendan (40 Hrs) | 3,117 | 127,090 | 14,520 | 42,483 | 14,086 | 8,327 | $ - | 2,290 | 1,350 | 3,711 | 18,110 | 235,083 |
| Captain | Byers | Christopher | | 116,339 | 13,292 | 38,889 | 12,356 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 16,578 | 212,912 |
| Captain | Doten | Brian (40 Hrs.) | 2,664 | 121,877 | 13,924 | 40,740 | 13,592 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 227,023 |
| Captain | Dwyer | Roger J. | | 110,798 | 12,659 | 37,037 | 11,768 | 8,327 | $ - | 2,082 | 1,350 | 3,785 | 15,789 | 203,593 |
| Captain | Foye | Daniel | | 110,798 | 12,659 | 37,037 | 11,768 | 8,327 | $ - | 2,082 | 1,250 | 3,785 | 15,789 | 203,493 |
| Captain | Giguere | Ronald, Jr. | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Kerr | Shawn | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Lacouture | Timothy (40 Hrs.) | 2,664 | 108,624 | 12,410 | 36,310 | 12,114 | 8,327 | $ - | 2,041 | 1,250 | 6,531 | 15,479 | 205,749 |
| Captain | Linscott | Paul | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Martin | Christopher J. | | 116,339 | 13,292 | 38,889 | 12,356 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 16,578 | 212,912 |
| Captain | McKenna | Michael | | 108,624 | 12,410 | 36,310 | 11,537 | 7,421 | $ - | 2,041 | 1,250 | 3,711 | 15,479 | 198,783 |
| Captain | McLean | Stephen | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Nardelli | Eric | | 116,339 | 13,292 | 38,889 | 12,356 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 16,578 | 212,912 |
| Captain | Rodenbush | Jonathan P. | | 108,624 | 12,410 | 36,310 | 11,537 | 7,421 | $ - | 2,041 | 950 | 3,711 | 15,479 | 198,483 |
| Captain | Rodrick | Jonathan | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Svirtunas | Jeffrey | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Captain | Tilton | Christopher | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 7,328 | 17,367 | 226,148 |
| Captain | Tropeano | Nicholas (40 Hrs) | 2,664 | 121,877 | 13,924 | 40,740 | 13,592 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 227,023 |
| Captain | Wyman | Robert | | 121,877 | 13,924 | 40,740 | 12,944 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 17,367 | 223,712 |
| Lieutenant | Anastos | Steven | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 1,250 | 3,711 | 13,008 | 169,426 |
| Lieutenant | Angelo | Heather | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Bassett | William | | 97,763 | 11,169 | 32,680 | 10,467 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 13,931 | 181,468 |
| Lieutenant | Bugbee | Christian | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 750 | 3,711 | 13,008 | 168,926 |
| Lieutenant | Campbell | James | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 750 | 3,711 | 13,008 | 168,926 |
| Lieutenant | Chisholm | Jesse | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 1,250 | 3,711 | 13,008 | 169,426 |
| Lieutenant | Coleman | Joseph M. | | 93,108 | 10,638 | 31,124 | 9,968 | 7,570 | $ - | 2,082 | 1,350 | 3,785 | 13,268 | 172,892 |
| Lieutenant | Czaja | Matthew | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | D'Alessandro | Christopher R. | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 480 | 3,711 | 13,008 | 168,656 |
| Lieutenant | Denny | Benjamin | | 97,763 | 11,169 | 32,680 | 10,467 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 13,931 | 181,468 |
| Lieutenant | Eonas | George | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Estrada | Elpidio | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 1,250 | 3,711 | 13,008 | 169,426 |
| Lieutenant | Feeney | Michael | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Gagne | Richard | | 93,108 | 10,638 | 31,124 | 9,968 | 7,570 | $ - | 2,082 | 1,350 | 3,785 | 13,268 | 172,892 |
| Lieutenant | Gallant | Christopher | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Gurney | Paul (40 Hrs.) | 2,239 | 97,763 | 11,169 | 32,680 | 10,990 | 8,327 | $ - | 2,186 | 1,350 | 3,974 | 13,931 | 184,609 |
| Lieutenant | Maguire | Eric | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,186 | 1,250 | 3,711 | 13,008 | 169,571 |
| Lieutenant | McDonough | Joseph | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,186 | 1,250 | 3,711 | 13,008 | 169,571 |
| Lieutenant | Moffett | Ryan P. | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 950 | 3,711 | 13,008 | 169,126 |
| Lieutenant | Murray | Michael J. | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 750 | 3,711 | 13,008 | 168,926 |
| Lieutenant | Nickerson | Brian | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 750 | 6,661 | 13,008 | 171,876 |
| Lieutenant | O'Reilly | Christopher | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 1,250 | 3,711 | 13,008 | 169,426 |
| Lieutenant | Owen | David | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 950 | 3,711 | 13,008 | 169,126 |
| Lieutenant | Piantoni | Brian (40 Hrs.) | 2,239 | 97,763 | 11,169 | 32,680 | 10,990 | 7,948 | $ - | 2,186 | 1,350 | 3,974 | 13,931 | 184,230 |
| Lieutenant | Reiser | Robert J. | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Rubeski | Scott D. | | 93,108 | 10,638 | 31,124 | 9,968 | 7,570 | $ - | 2,082 | 1,350 | 3,785 | 13,268 | 172,892 |
| Lieutenant | Santry | Daniel J. | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 950 | 3,711 | 13,008 | 169,126 |
| Lieutenant | Souto | Alexandre | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,041 | 950 | 3,711 | 13,008 | 169,126 |
| Lieutenant | Westerlund | Christopher | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Lieutenant | Westerlund | Eric | | 91,281 | 10,429 | 30,513 | 9,773 | 7,421 | $ - | 2,290 | 1,250 | 3,711 | 13,008 | 169,675 |
| Lieutenant | Zine | Edward | | 102,418 | 11,701 | 34,236 | 10,977 | 8,327 | $ - | 2,290 | 1,350 | 4,892 | 14,595 | 190,785 |
| Firefighter | Ahearn | Michael D. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,290 | 750 | $ - | 10,575 | 142,108 |

## Personal Services

| Rank | Last | First | Unit A Pay | Annual Salary | Night Diffl (WHPD) | Ed. Incen Wndif | Holiday | Weekend DIF | Unique | Defib | Long | Emt | Hazardous | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Firefighter | Albanese | Alex S. | | 67,079 | 7,664 | 22,423 | 7,621 | 7,421 | 4,696 | 2,041 | $ - | 3,711 | 9,559 | 132,213 |
| Firefighter | Albanese | Paul | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 1,250 | $ - | 10,575 | 142,359 |
| Firefighter | Anderson | Christopher J. (40 hrs.) | 1,820 | 74,212 | 8,479 | 24,807 | 8,798 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 147,809 |
| Firefighter | Anderson | Donte M. | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | 3,711 | 8,934 | 124,460 |
| Firefighter | Andrade | Nelson D. | | 54,667 | 6,246 | 12,183 | 5,941 | 7,421 | 3,827 | 2,041 | $ - | 3,711 | 7,790 | 103,825 |
| Firefighter | Bamford | Timothy | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Barbosa | Jaime | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,290 | 1,250 | 3,711 | 10,575 | 146,319 |
| Firefighter | Barnes | Johnny R. | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | 2,290 | 950 | $ - | 10,575 | 129,171 |
| Firefighter | Bergeron | Eric | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,290 | 480 | 3,711 | 10,575 | 145,549 |
| Firefighter | Bergeron | Matthew R. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Brown | Matthew T. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Burrell | Tristan M. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | Capozzoli | Christopher J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | Cardoso | Jelson | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 120,749 |
| Firefighter | Carfagna | Shawn | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Carter | Cedric M. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Charles | Sebastian D. | | 68,846 | 7,866 | $ - | 6,447 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 107,250 |
| Firefighter | Chartier | Jordan | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 120,749 |
| Firefighter | Chartier | Myles | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Churchill | Edward | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Cloudman | Corey | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Cohen | Jordan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Colon | Jonathan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | Conrad | Brandon M. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Costa | Ryan E. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | $ - | 10,575 | 141,859 |
| Firefighter | Curtin | William | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 950 | 3,711 | 10,575 | 145,770 |
| Firefighter | Czaja | Michael ( 40 Hrs.) | 1,820 | 83,267 | 9,513 | 27,834 | 9,872 | 8,327 | 5,829 | 2,290 | 1,350 | 7,328 | 11,866 | 169,295 |
| Firefighter | Davis, III | Charles L. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | Davis | Zachary S. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | DePina | Carlos | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | DePina | Jason A. | | 68,846 | 7,866 | 15,342 | 7,355 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 123,501 |
| Firefighter | Derolus | Jeremiah | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | 480 | $ - | 9,811 | 132,106 |
| Firefighter | Dixon | Kevin J. | | 67,079 | 7,664 | 22,423 | 7,621 | 7,421 | 4,696 | 2,041 | $ - | $ - | 9,559 | 128,503 |
| Firefighter | Doherty | Ryan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Donahue | Richard P., Jr. | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Dorn | Akim | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Duarte | Geovani V. | | 54,667 | 6,246 | 9,137 | 5,761 | 7,421 | 3,827 | 2,041 | $ - | 3,711 | 7,790 | 100,600 |
| Firefighter | DuBeau | Katherine M. | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 136,541 |
| Firefighter | Duguay | Jordan F. (40 hrs) | | 74,212 | 8,479 | 12,404 | 8,798 | 7,421 | 5,195 | 2,041 | 950 | 3,711 | 10,575 | 133,785 |
| Firefighter | Duquette | Zachary E. | | 68,846 | 7,866 | 11,507 | 7,128 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 119,438 |
| Firefighter | Dwyer | Wesley | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 6,531 | 10,575 | 148,120 |
| Firefighter | Eleyi | Elisha | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 1,250 | 3,711 | 10,575 | 146,070 |
| Firefighter | Feeney | Bryan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Ferreira | Austin J. | | 62,692 | 7,163 | 10,478 | 6,535 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 109,651 |
| Firefighter | Ferron | Chad | | 68,846 | 7,866 | 11,507 | 7,128 | 7,421 | 4,819 | 2,041 | 480 | 3,711 | 9,811 | 123,629 |
| Firefighter | Flaherty | Eric S. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Foley | Ryan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Fontes | Alexander | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Ford | Arthur | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Ford | Robert ( 40 hrs.) | 1,820 | 79,482 | 9,081 | 26,569 | 9,872 | 7,948 | 5,564 | 2,186 | 1,350 | 4,163 | 11,326 | 159,361 |
| Firefighter | Francis | John | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Franz | Jake F. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Fredericks | Micheal | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | French | Joshua | | 62,692 | 7,163 | 13,971 | 6,741 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 113,351 |
| Firefighter | Gagne | Ryan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Galligan | Sean P. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Gardner | Paul | | 79,482 | 9,081 | 26,569 | 8,974 | 7,948 | 5,564 | 2,186 | 1,350 | 4,892 | 11,326 | 157,372 |
| Firefighter | Gedgaudas | Mark A. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 1,350 | 3,711 | 10,575 | 146,170 |

## Personal Services

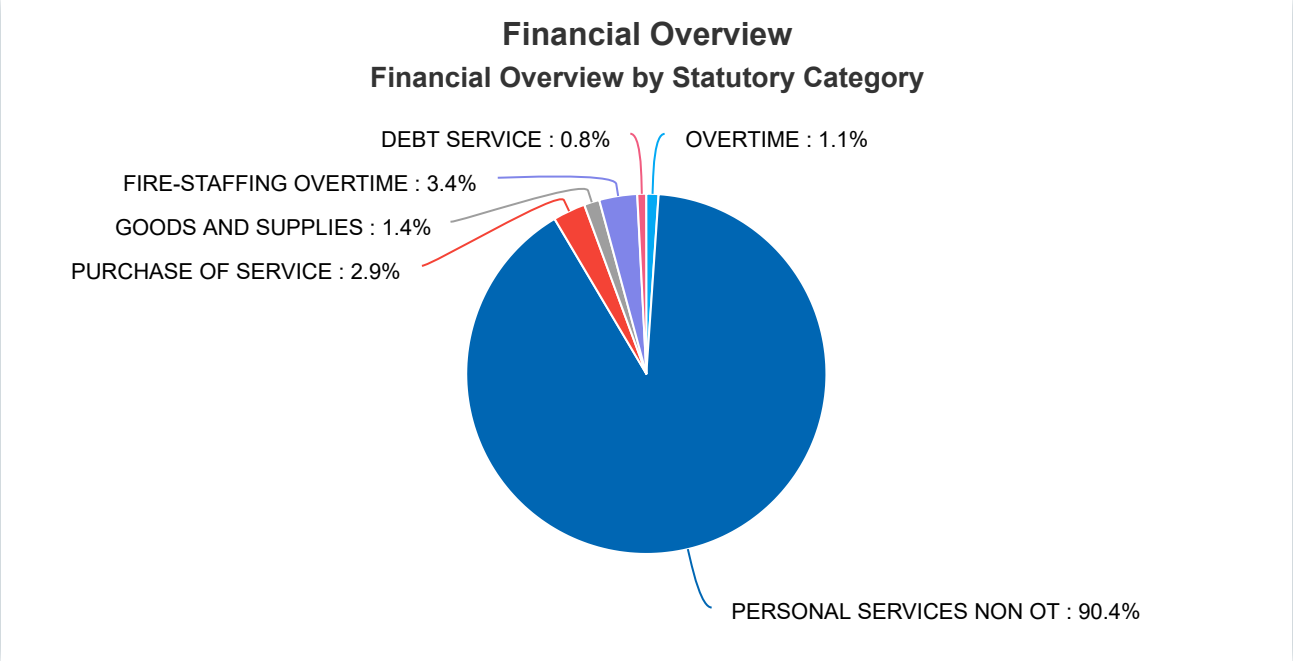
| Rank | Last | First | Unit A Pay | Annual Salary | Night Diffl (WHPD) | Ed. Incen Wndif | Holiday | Weekend DIF | Unique | Defib | Long | Emt | Hazardous | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Firefighter | Gobbi | Raymond | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Gonzalez | Sergio | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | 3,711 | 8,934 | 124,460 |
| Firefighter | Goodick | Robert | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Gray | Brian | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 6,531 | 10,575 | 148,120 |
| Firefighter | Gustin | Christopher | | 83,267 | 9,513 | 13,917 | 8,578 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 149,828 |
| Firefighter | Hanley | Joseph | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Hardy | Anthony | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Hayward | Charles | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 1,250 | 3,711 | 10,575 | 146,070 |
| Firefighter | Heenan | Richard | | 74,212 | 8,479 | 12,404 | 8,379 | 7,421 | 5,195 | 2,041 | 1,350 | 3,711 | 10,575 | 133,766 |
| Firefighter | Henrdigan | Samuel | | 62,692 | 7,163 | 13,971 | 6,741 | 7,421 | 4,388 | 2,041 | $ - | 3,711 | 8,934 | 117,061 |
| Firefighter | Hill | Brandon | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 950 | 3,711 | 10,575 | 145,770 |
| Firefighter | Hill | William | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 7,328 | 11,866 | 167,009 |
| Firefighter | Hilliard | Gregory | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Hopkins | Robert G. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | $ - | 3,711 | 10,575 | 144,820 |
| Firefighter | Hopkins | Zachery | | 54,667 | 6,246 | 9,137 | 5,761 | 7,421 | 3,827 | 2,041 | 750 | 3,711 | 7,790 | 101,350 |
| Firefighter | Hunt | Joseph | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 1,250 | 3,711 | 10,575 | 146,070 |
| Firefighter | Jaramillo | Admar | | 75,697 | 8,648 | 12,652 | 8,974 | 8,327 | 5,299 | 2,082 | 1,350 | 3,974 | 10,787 | 137,790 |
| Firefighter | Joyner | Richard | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Kelley | Edgar | | 62,692 | 7,163 | 13,971 | 6,741 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 113,351 |
| Firefighter | Kundicz | James J. | | 67,079 | 7,664 | 22,423 | 7,621 | 7,421 | 4,696 | 2,041 | $ - | 3,711 | 9,559 | 132,213 |
| Firefighter | Lacey | Cory | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 950 | 3,711 | 10,575 | 145,770 |
| Firefighter | Lange | Daniel | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Le | Bruce | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | $ - | 11,866 | 159,681 |
| Firefighter | Lee | Edward | | 79,482 | 9,081 | 26,569 | 8,974 | 7,948 | 5,564 | 2,186 | 1,350 | 4,892 | 11,326 | 157,372 |
| Firefighter | Leonard | Erick W. | | 75,697 | 8,648 | 12,652 | 8,547 | 8,327 | 5,299 | 2,082 | 1,350 | 3,785 | 10,787 | 137,173 |
| Firefighter | Lewis | John (40 Hrs.) | 1,820 | 83,267 | 9,513 | 18,556 | 9,295 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 157,004 |
| Firefighter | Lima | Helio | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Livingston | Chloe | | 54,667 | 6,246 | 9,137 | 5,761 | 7,421 | 3,827 | 2,041 | $ - | 3,711 | 7,790 | 100,600 |
| Firefighter | Lopes | Elvis G. | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 136,541 |
| Firefighter | Lopes | Mark | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,041 | 1,250 | 3,711 | 10,575 | 146,219 |
| Firefighter | Lupica | Anthony | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Macintosh | Ryan | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Madden | Francis J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 950 | 3,711 | 10,575 | 145,770 |
| Firefighter | Mahoney | John | | 62,692 | 7,163 | 13,971 | 6,741 | 7,421 | 4,388 | 2,041 | $ - | $ - | 8,934 | 113,351 |
| Firefighter | Mahoney | Patrick D. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Malafronte | Lee | | 83,267 | 9,513 | 13,917 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 150,656 |
| Firefighter | Maloney | Amy R. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,290 | $ - | $ - | 9,811 | 131,875 |
| Firefighter | Maloney | Matthew | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | 2,290 | 480 | $ - | 10,575 | 133,080 |
| Firefighter | Maloney | William | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Marchetti | Christian J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,290 | 950 | 3,711 | 10,575 | 146,019 |
| Firefighter | Matchem | Christopher S. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | $ - | 10,575 | 141,859 |
| Firefighter | McKernan | Joel | | 79,482 | 9,081 | 13,284 | 8,188 | 7,948 | 5,564 | 2,186 | 1,350 | 3,974 | 11,326 | 142,384 |
| Firefighter | McKinnon | Myles J. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | McLaughlin | John | | 62,692 | 7,163 | 10,478 | 6,535 | 7,421 | 4,388 | 2,041 | $ - | 3,711 | 8,934 | 113,362 |
| Firefighter | McLean | Brian E, | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | McNamara | Patrick J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | McNamara | William | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | McSheffrey | Sean | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,082 | 950 | 3,711 | 10,575 | 145,811 |
| Firefighter | Medairos | John | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | 2,082 | 950 | 3,711 | 10,575 | 137,052 |
| Firefighter | Merriam | Andrew J. | | 67,079 | 7,664 | 22,423 | 7,621 | 7,421 | 4,696 | 2,041 | $ - | 3,711 | 9,559 | 132,213 |
| Firefighter | Miceli | James | | 83,267 | 9,513 | 13,917 | 8,578 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 149,828 |
| Firefighter | Miranda | Christopher L. | | 68,846 | 7,866 | 15,342 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 123,955 |
| Firefighter | Morrison | Jeffrey | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Murphy, Jr. | Timothy | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,041 | 1,250 | 3,711 | 10,575 | 146,219 |
| Firefighter | Muzrim | Paul | | 79,482 | 9,081 | 26,569 | 8,974 | 7,948 | 5,564 | 2,186 | 1,350 | 3,974 | 11,326 | 156,454 |
| Firefighter | Nee | James | | 83,267 | 9,513 | 18,556 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 7,328 | 11,866 | 157,731 |
| Firefighter | Nuttall | Timothy | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | 6,531 | 8,934 | 127,280 |
| Firefighter | O'Keefe | Ryan J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |

## Personal Services

| Rank | Last | First | Unit A Pay | Annual Salary | Night Diffl (WHPD) | Ed. Incen Wndif | Holiday | Weekend DIF | Unique | Defib | Long | Emt | Hazardous | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Firefighter | Orcutt | Robert J. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | $ - | 10,575 | 141,859 |
| Firefighter | O'Reilly | Cameron | | 74,212 | 8,479 | 16,538 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 137,031 |
| Firefighter | O'Reilly | Sean | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Palie | Tyler T. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,082 | 750 | $ - | 10,575 | 142,049 |
| Firefighter | Papineau | Mitchell | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,082 | 480 | 3,711 | 10,575 | 145,341 |
| Firefighter | Perry | Steven | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Peterson | Mark | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Phelan | Blake R. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Pinto | Devantey | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 128,452 |
| Firefighter | Razza | John | | 79,482 | 9,081 | 17,713 | 8,450 | 7,948 | 5,564 | 2,186 | 1,350 | 3,974 | 11,326 | 147,074 |
| Firefighter | Reardon | Peter (40 hrs.) | 1,820 | 83,267 | 9,513 | 27,834 | 9,872 | 8,327 | 5,829 | 2,290 | 1,350 | 7,328 | 11,866 | 169,295 |
| Firefighter | Reilly | Colin | | 74,212 | 8,479 | 16,538 | 7,890 | 8,327 | 5,195 | 2,041 | 480 | $ - | 10,575 | 133,737 |
| Firefighter | Ribeiro | Jaysse T. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Richardson | Aaron | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Rios | Juan | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,082 | 1,250 | 3,711 | 10,575 | 146,259 |
| Firefighter | Rizzo | Mario | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,041 | 950 | $ - | 10,575 | 142,208 |
| Firefighter | Roach | Crystal M. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 135,336 |
| Firefighter | Rodrigues | Julio | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 128,452 |
| Firefighter | Scully | Cody | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | $ - | 10,575 | 141,589 |
| Firefighter | Scully | Derek | | 68,846 | 7,866 | 15,342 | 7,355 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 127,211 |
| Firefighter | Sloane | Matthew D. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,082 | 480 | $ - | 10,575 | 141,630 |
| Firefighter | Soto-Perez | Victor A. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,570 | 5,195 | 2,082 | 750 | 3,711 | 10,575 | 145,759 |
| Firefighter | Stroud | Tyrese | | 62,692 | 7,163 | 20,956 | 7,155 | 7,421 | 4,388 | 2,041 | $ - | 6,531 | 8,934 | 127,280 |
| Firefighter | Sylvia | Joseph A. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Thelussaint | Jean-marc | | 54,667 | 6,246 | 9,137 | 5,761 | 7,421 | 3,827 | 2,041 | $ - | 6,531 | 7,790 | 103,420 |
| Firefighter | Thompson | Joseph R. (40 hrs.) | 1,820 | 74,212 | 8,479 | 24,807 | 8,798 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 147,809 |
| Firefighter | Varnadore | Shane M. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Warner | Matthew R. | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 145,570 |
| Firefighter | Warren | Alexander | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,041 | 480 | 3,711 | 10,575 | 145,300 |
| Firefighter | Watson | Glynn T. | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | 2,082 | 750 | 3,711 | 10,575 | 132,473 |
| Firefighter | Weathers | Colin | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,082 | 480 | 3,711 | 10,575 | 145,341 |
| Firefighter | Weaver | Marquis | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | 2,082 | 480 | 3,711 | 10,575 | 145,341 |
| Firefighter | Winn | Brandon | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | 2,082 | 1,350 | 3,711 | 10,575 | 133,073 |
| Firefighter | Winn | Devin | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 131,626 |
| Firefighter | Woodman, III | LeRoy J. | | 79,482 | 9,081 | 13,284 | 8,188 | 7,948 | 5,564 | 2,186 | 1,350 | 3,974 | 11,326 | 142,384 |
| Firefighter | Zarrella | Michael | | 83,267 | 9,513 | 27,834 | 9,406 | 8,327 | 5,829 | 2,290 | 1,350 | 4,892 | 11,866 | 164,573 |
| Firefighter | Zine IV. | Edward | | 68,846 | 7,866 | 15,342 | 7,809 | 7,421 | 4,819 | 2,041 | $ - | 3,711 | 9,811 | 127,665 |
| Working Forman Signal Maintainer | Donovan | James (40 Hrs.) | | 91,281 | 10,429 | 15,256 | 10,262 | 7,421 | 6,390 | 2,041 | 1,250 | 3,711 | 13,008 | 161,048 |
| Electrician | Stack | Joseph W. (40 Hrs) | | 74,212 | 8,479 | 12,404 | 8,285 | 7,421 | 5,195 | 2,041 | 750 | 3,711 | 10,575 | 133,071 |
| Electrician | Wing | Jason ( 40 Hrs.) | | 68,846 | 7,866 | 11,507 | 7,484 | 7,421 | 4,819 | 2,041 | $ - | $ - | 9,811 | 119,794 |
| FAO | Bornemann | Jacqueline | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | $ - | 480 | $ - | 10,575 | 139,548 |
| FAO | Chandler | Kerry | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | $ - | 950 | $ - | 10,575 | 140,018 |
| FAO | Hanrahan | Mark | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | $ - | 750 | $ - | 10,575 | 131,060 |
| FAO | Jackson | Shiekeisha | | 62,692 | 7,163 | 13,971 | 6,741 | 7,421 | 4,388 | $ - | $ - | $ - | 8,934 | 111,310 |
| FAO | Jones | Tabitha L. | | 68,846 | 7,866 | 15,342 | 7,355 | 7,421 | 4,819 | $ - | $ - | $ - | 9,811 | 121,460 |
| FAO | Lancaster | Amanda J. | | 68,846 | 7,866 | 23,014 | 7,809 | 7,421 | 4,819 | - | - | - | 9,811 | 129,585 |
| FAO | McKenna | Kerry | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | $ - | 1,350 | $ - | 10,575 | 140,418 |
| FAO | Morrison | Carolyn | | 74,212 | 8,479 | 24,807 | 8,379 | 7,421 | 5,195 | - | 480 | - | 10,575 | 139,548 |
| FAO | Razza | Beth | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | $ - | 950 | $ - | 10,575 | 126,881 |
| FAO | Reidy | Daniel J. Jr. | | 54,667 | 6,246 | 18,274 | 6,301 | 7,421 | 3,827 | $ - | $ - | 3,711 | 7,790 | 108,236 |
| FAO | Valentine | Kara A. | | 74,212 | 8,479 | 16,538 | 7,890 | 7,421 | 5,195 | $ - | 480 | 3,711 | 10,575 | 134,501 |
| FAO | Zammito | Allyson N. | | 74,212 | 8,479 | 12,404 | 7,645 | 7,421 | 5,195 | $ - | 480 | $ - | 10,575 | 126,411 |
| Master Mechanic | Conrad | Stephen (40 Hrs.) | | 108,624 | 12,410 | 17,565 | 11,362 | 7,421 | 7,604 | $ - | 1,250 | 3,711 | 15,479 | 185,425 |
| Apparatus Rprmn. | McDonald | Joseph (40 Hrs.) | | 74,212 | 8,479 | 12,404 | 8,028 | 7,421 | 5,195 | $ - | 950 | $ - | 10,575 | 127,263 |
| Admin III. | Backoff | Suzanne | | 79,743 | $ - | 2,392 | $ - | $ - | $ - | $ - | 1,350 | $ - | $ - | 83,485 |
| Admin II. | Hardiman | Loreen | | 64,925 | $ - | 1,948 | $ - | $ - | $ - | $ - | 950 | $ - | $ - | 67,823 |
| Admin II. | Pina | Melane | | 64,925 | $ - | 1,948 | $ - | $ - | $ - | $ - | 480 | $ - | $ - | 67,353 |
| | | | **32,740** | | **2,117,696** | **5,650,244** | **2,041,910** | **1,736,381** | **875,032** | **450,201** | **178,290** | **727,212** | **2,641,327** | **35,456,839** |

## Personal Services Summary

| | |
|---|---|
| CITY FIRE DETAILS | 30,000 |
| CLERICAL INCENTIVE | 7,500 |
| DEFIBRILLATOR | 450,201 |
| EDUCATIONAL INCENTIVE | 3,500,000 |
| EMT PAYMENTS | 727,212 |
| FULL-TIME SALARIES | 18,500,000 |
| HAZARDOUS DUTY | 2,641,328 |
| HAZMAT STIPEND | 17,500 |
| HOLIDAY | 2,041,910 |
| LONGEVITY | 178,290 |
| OUT OF GRADE | 325,000 |
| PREMIUM PAY | 1,021,959 |
| PREVENTIVE CARE STIPEND | 85,000 |
| SEPARATION COSTS | 350,000 |
| SHIFT DIFFERENTIAL | 1,000,000 |
| SICK LEAVE BUY BACK | 200,000 |
| UNIQUE PAY | 875,032 |
| UNUSED SICK LEAVE BONUS | 158,367 |
| VACATION BUY BACK | 360,907 |
| WEEKEND DIFFERENTIAL | 1,736,381 |
| **Total** | **34,206,587** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 1,565,681.59 | 408,000.00 | 408,000.00 | -% |
| PERSONAL SERVICES NON OT | 30,646,340.92 | 34,201,462.00 | 34,206,587.00 | 0.0% |
| PURCHASE OF SERVICE | 881,264.88 | 1,068,571.00 | 1,116,274.00 | 4.5% |
| GOODS AND SUPPLIES | 498,285.53 | 513,080.00 | 515,110.00 | 0.4% |
| FIRE-STAFFING OVERTIME | 870,000.02 | 1,000,000.00 | 1,300,000.00 | 30.0% |
| DEBT SERVICE | 299,750.00 | 299,750.00 | 301,750.00 | 0.7% |
| **TOTAL GENERAL FUND:** | **$34,761,322.94** | **$37,490,863.00** | **$37,847,721.00** | **1.0%** |

DEPARTMENT: Fire

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **FIRE** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 1,522,291.60 | 368,000.00 | 368,000.00 | -% |
| OT-FIRE HAZMAT TRAINING | 43,389.99 | 40,000.00 | 40,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 1,565,681.59** | **$ 408,000.00** | **$ 408,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 18,181,971.93 | 17,391,289.00 | 18,500,000.00 | 6.4% |
| DISPATCHERS | 167,224.46 | - | - | -% |
| STIPEND | 18,250.00 | - | - | -% |
| HAZMAT STIPEND | 15,000.00 | 17,500.00 | 17,500.00 | -% |
| CLERICAL INCENTIVE | 7,500.00 | 7,500.00 | 7,500.00 | -% |
| PREMIUM PAY | 577,817.37 | 972,600.00 | 1,021,959.00 | 5.1% |
| PREVENTIVE CARE STIPEND | 78,701.20 | 81,000.00 | 85,000.00 | 4.9% |
| LONGEVITY | 169,910.00 | 169,110.00 | 178,290.00 | 5.4% |
| SHIFT DIFFERENTIAL | - | 1,932,282.00 | 1,000,000.00 | (48.2%) |
| HOLIDAY | 1,642,911.87 | 1,839,036.00 | 2,041,910.00 | 11.0% |
| EDUCATIONAL INCENTIVE | 3,136,507.47 | 3,500,000.00 | 3,500,000.00 | -% |
| WEEKEND DIFFERENTIAL | 1,494,333.35 | 1,599,723.00 | 1,736,381.00 | 8.5% |
| UNIQUE PAY | 706,316.19 | 798,324.00 | 875,032.00 | 9.6% |
| OUT OF GRADE | 213,206.98 | 225,000.00 | 325,000.00 | 44.4% |
| HAZARDOUS DUTY | 2,269,170.74 | 2,410,068.00 | 2,641,328.00 | 9.6% |
| SEPARATION COSTS | 359,800.33 | 746,193.00 | 350,000.00 | (53.1%) |
| DEFIBRILLATOR | 378,831.33 | 407,771.00 | 450,201.00 | 10.4% |
| VACATION BUY BACK | 43,983.48 | 326,139.00 | 360,907.00 | 10.7% |
| CITY FIRE DETAILS | 795.49 | 30,000.00 | 30,000.00 | -% |
| UNUSED SICK LEAVE BONUS | 560,887.64 | 957,245.00 | 158,367.00 | (83.5%) |
| EMT PAYMENTS | 549,753.61 | 636,100.00 | 727,212.00 | 14.3% |
| SICK LEAVE BUY BACK | 73,467.48 | 154,582.00 | 200,000.00 | 29.4% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$30,646,340.92** | **$34,201,462.00** | **$34,206,587.00** | **0.0%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | 1,455.59 | 100,353.00 | 100,000.00 | (0.4%) |
| ENERGY (GAS-OIL-DIESEL) | 178,013.36 | 180,000.00 | 222,756.00 | 23.8% |
| SEWER & WATER CHARGES | 19,302.02 | 20,000.00 | 20,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 96,997.74 | 90,000.00 | 100,000.00 | 11.1% |
| VEHICLE REPAIR/MAINTENANCE | 120,000.00 | 120,000.00 | 90,000.00 | (25.0%) |
| DEPART EQUIP REPAIR/MAINT | 47,968.25 | 50,000.00 | 55,000.00 | 10.0% |
| DEPARTMENTAL EQUIP RENT/LEASE | 9,600.99 | 8,000.00 | 13,200.00 | 65.0% |
| SECURITY/FIRE CONTROL | 165,057.55 | 180,000.00 | 180,000.00 | -% |
| RENOVATION/SMOKE REM'L | - | 3,038.00 | 3,638.00 | 19.7% |
| ROOF REPAIR | - | 70,000.00 | 70,000.00 | -% |
| MEDICAL | 79,569.16 | 80,000.00 | 80,000.00 | -% |

DEPARTMENT: Fire

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| OTHER CONTRACT SERVICES | 150,000.00 | 120,000.00 | 120,000.00 | -% |
| TELEPHONE | - | 28,521.00 | 38,521.00 | 35.1% |
| ADVERTISING | 1,597.34 | 1,911.00 | 1,911.00 | -% |
| COMMUNICATION SERVICES | 4,686.56 | 4,748.00 | 4,748.00 | -% |
| LAUNDRY AND CLEANING | 3,724.30 | 5,000.00 | 5,000.00 | -% |
| EXTERMINATING & PEST CONTROL | 1,450.00 | 3,000.00 | 7,000.00 | 133.3% |
| PRINTING | 1,842.02 | 4,000.00 | 4,500.00 | 12.5% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 881,264.88** | **$ 1,068,571.00** | **$ 1,116,274.00** | **4.5%** |
| **GOODS AND SUPPLIES** | | | | |
| REFERENCE MATERIALS | 4,662.44 | 5,395.00 | 5,935.00 | 10.0% |
| OFFICE SUNDRIES/SUPPLIES | 12,179.00 | 12,179.00 | 13,397.00 | 10.0% |
| TOOLS & HARDWARE SUPPLY | 25,000.00 | 25,000.00 | 27,500.00 | 10.0% |
| JANITORIAL SUPPLIES | 21,034.00 | 21,034.00 | 23,137.00 | 10.0% |
| GASOLINE | 18,713.96 | 25,000.00 | 27,500.00 | 10.0% |
| PARTS/ACCESSORIES/LUBE | 108,289.00 | 108,289.00 | 108,289.00 | -% |
| PURCHASE OF CLOTHING | 150,085.98 | 150,000.00 | 150,000.00 | -% |
| FIREFIGHTING SUPPLIES | 72,526.16 | 74,990.00 | 82,490.00 | 10.0% |
| IN-STATE TRAVEL | 1,201.70 | 1,500.00 | 1,500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 9,785.00 | 10,000.00 | 10,000.00 | -% |
| TUITION & TRAINING | 15,115.29 | 20,000.00 | - | (100.0%) |
| HONOR GUARD UNIFORM/EQUIP | 3,000.00 | 3,000.00 | 3,000.00 | -% |
| DEPARTMENT EQUIPMENT | 56,693.00 | 56,693.00 | 62,362.00 | 10.0% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 498,285.53** | **$ 513,080.00** | **$ 515,110.00** | **0.4%** |
| **FIRE-STAFFING OVERTIME** | | | | |
| OVERTIME | 870,000.02 | 1,000,000.00 | 1,300,000.00 | 30.0% |
| **TOTAL FIRE-STAFFING OVERTIME:** | **$ 870,000.02** | **$ 1,000,000.00** | **$ 1,300,000.00** | **30.0%** |
| **DEBT SERVICE** | | | | |
| PRINCIPAL ON LONG-TERM DEBT | 170,000.00 | 170,000.00 | 190,000.00 | 11.8% |
| INTEREST ON LONG-TERM DEBT | 129,750.00 | 129,750.00 | 111,750.00 | (13.9%) |
| **TOTAL DEBT SERVICE:** | **$ 299,750.00** | **$ 299,750.00** | **$ 301,750.00** | **0.7%** |
| **TOTAL FIRE:** | **$34,761,322.94** | **$37,490,863.00** | **$37,847,721.00** | **1.0%** |
| **TOTAL PUBLIC SAFETY:** | **$34,761,322.94** | **$37,490,863.00** | **$37,847,721.00** | **1.0%** |
| **TOTAL EXPENDITURES:** | **$34,761,322.94** | **$37,490,863.00** | **$37,847,721.00** | **1.0%** |


BROCKTON
CITY OF CHAMPIONS

# Health and Human Services

**Dr. Wadezah McCullough**
Commissioner



## Mission

The mission of the Department of Health and Human Services is to enforce the laws of the Commonwealth of Massachusetts and ordinances of the City of Brockton. Under S.A.P.H.E 2.0, Amplify Public Healh; Promote, Preserve and Protect the health and well-being of its residents and the general public. The Department of Health and Human Services will also continue to improve the housing stock within the City through strict enforcement of all applicable codes and ordinances, and to reduce the hazards of lead paint in the existing housing stock. Protect the residents of the City against health hazards by continuing inspections with housing and food service establishments, and digitalization in order to respond to public health needs and issues. Promote science-based, Public Health Education that will lead to better health outcomes and disease prevention.

## Services

- Enforce and implement evidence-based, Public Health Models which promote Health Equity and decrease Disparities, as mandated by SAPHE 2.0
- Expand on and provide a range of vaccines in all our clinics for Brockton Residents, students and employees
- Strengthen our Partnership with DPH and our local partners for the purpose of implementing Long Term Multivariate Immunizations for Brockton Residents
- Continue to work closely with DPH to provide Directly Observed Therapy (DOT) for patients in care for TB, and any other communicable diseases where applicable
- Investigate and Document All reportable Diseases, including but not limited to: Viral Hepatitis, Meningitis, Salmonella,
- Serve as a resource for the Brockton Public Schools, as well as private academic institutions regarding Immunization and communicable diseases
- Continue to improve our partnership with COA and other Organizations Citywide to provide clinics to monitor Blood pressure, diabetes
- The BOH Public Health Nurses provide ongoing care and Public Health Services to City of Brockton Residents
- Promote ongoing Public Health Services under the auspices of CHWs and provide Interpretation assistance in different English, Cape Verdean Creole, Haitian Creole, Spanish, Portuguese
- Work jointly with ISD to enforce the City Ordinances to hold violators responsible
- Improve cross-jurisdictional sharing of public health services increase delivery capabilities and effectiveness
- Continue to assess the public Health Needs of Brockton through data collections and analyses

FY26 **Accomplishments**

- In terms of Public Health delivarables, our Public Health Nurses and Community Health Workers to provide DOT (Directly Observed Therapy)
- We have extended 27 Blood pressure clinics, including Diabetes
- We have held close to 30 different clinics for the first 7 months of FY26 for over 500 Brockton Residents
- HHS has done its due diligence to track and investigate every suspected case of communicable disease.
- We have partnered with Brockton Community Access TV to Provide Public Health Education in 5 different Languages: English, Haitian Creole, Portuguese, Cape Verdean Creole, and Spanish
- We organized ongoing vaccination clinics and provided multivariate vaccines for over 250 Brockton residents, including, including Public School Students

- HHS Animal Inspector remains busy a lot this FY26 compared to prior Year (FY25). BOH responded to many dog to humans incidents, as well as responding other domestic and wild animals incidents
- We have worked with BEMA to educate the City residents Mosquitoes, Potential bird flu and the precautions to take to remain safe
- We continue to work closely in a coalition of the 14 largest Municipalities to address the Social Determinants that all 14 of our Cities face
- Brockton being the Lead Municipality for the PN-5 coalition, we have worked extensively with all the parties involved to help process the IMA, carry out a CHA for the SSA, collect data and publish the outcomes through a symposium
- Our work with various Community Parters, including Faith-Based Community through the Clergy coalition among others has provided an active communication network to inform, carry out public health outreach and health education
- We have worked with ISD to enforce the Codes and Ordinances and Hold violators accountable
- In October (FY26) we attended and presented at the National Public Health Conference (NALBO) in Savannah, GA

## Objectives

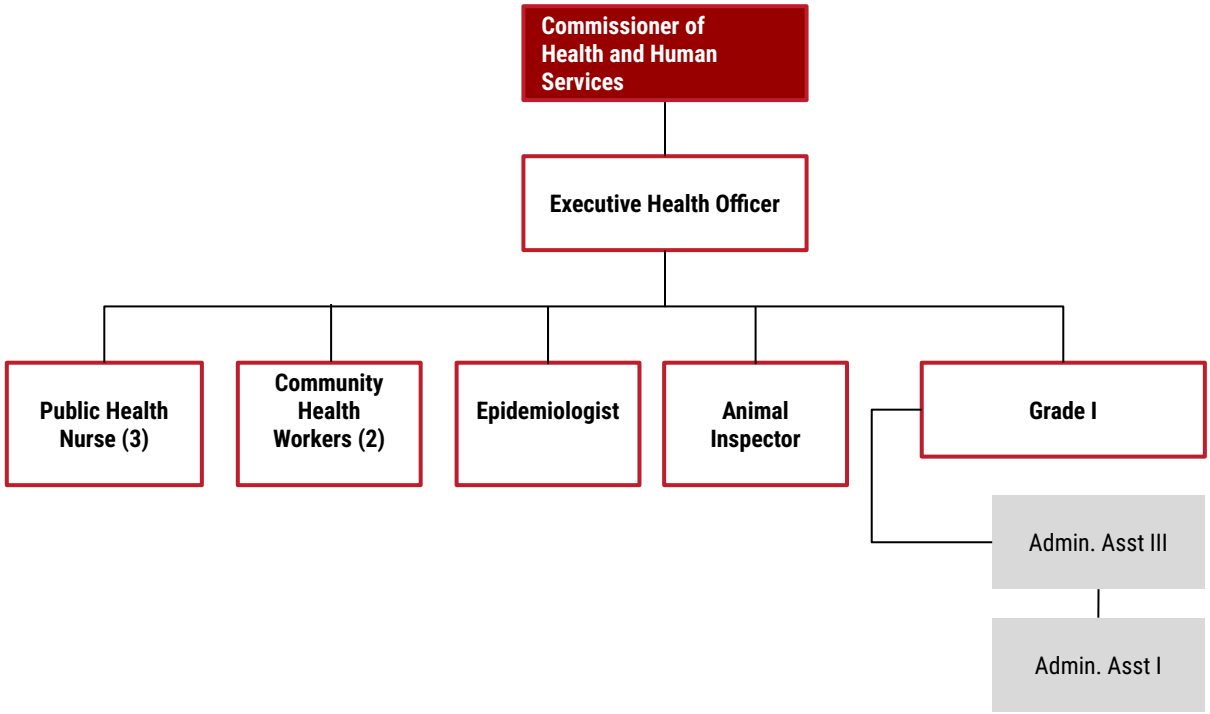
| Objective | Status | City Goal |
|---|---|---|
| Carry out epidemiological surveillance, Investigate & Report promptly all communicable diseases to MDPH, & City Officials | **Ongoing FY27** | **1** |
| Implement and monitor progress over FY26 Community Health Needs Assessment Citywide (with the PN-5) | **Ongoing FY27** | **2** |
| Assist ISD carry out compliance to Code Enforcement and Ordinances, including tobacco sales, & rental properties standards | **Ongoing FY27** | **1** |
| Ensure that good sanitary conditions are met by our restaurants through inspections, | **Ongoing FY27** | **1** |
| Investigate & Report promptly all communicable diseases to MDPH | **Ongoing FY27** | **2** |
| Working with our partners to develop and implement ongoing research studies around mental health among our population | **Ongoing FY27** | **2** |
| Design and conduct research studies to document diabetes and inform Health Officials, & all other stakeholders | **Ongoing FY27** | **1** |
| Collaborate with area Health Service Care Providers in addressing disparities & the social determinants of health | **Ongoing FY27** | **1** |
| Assess the extent of asthma in Brockton through CHA | **Ongoing FY27** | **2** |
| Build capacity, under SAPHE 2.0 (as mandated un M.G.L.c 111), to strengthen service delivery capabilities | **Ongoing FY27** | **2** |
| Ensure continuity of  stakeholder engagement in the implementation of SAPHE 2.0 Commission's recommendations | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | City Goal # | Status | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|---|---|
| 1 | Carry out epidemiological surveillance, Investigate & Report promptly all communicable diseases to MDPH, & City Officials | 1 | Ongoing FY27 | 92% | 92% | 95% |
| 2 | Implement and monitor progress over FY26 Community Health Needs Assessment Citywide (with the PN-5) | 2 | Ongoing FY27 | NA | 60% | 80% |
| 3 | Assist ISD carry out compliance to Code Enforcement and Ordinances, including tobacco sales, & rental properties standards | 1 | Ongoing FY27 | Met | Expected | Expected |
| 4 | Ensure that good sanitary conditions are met by our restaurants through inspections, | 1 | Ongoing FY27 | Met | Expected | Expected |
| 5 | Investigate & Report promptly all communicable diseases to MDPH | 2 | Ongoing FY27 | Met | 85% | Expected |
| 6 | Working with our partners to develop and implement ongoing research studies around mental health among our population | 2 | Ongoing FY27 | Partially Met | Partially Met | Partially Met |
| 7 | Design and conduct research studies to document diabetes and inform Health Officials, & all other stakeholders | 1 | Ongoing FY27 | Unmet | Expected | Expected |
| 8 | Collaborate with area Health Service Care Providers in addressing disparities & the social determinants of health | 1 | Ongoing FY27 | Met | Expected | Expected |
| 9 | Assess the extent of asthma in Brockton through CHA | 2 | Ongoing FY27 | Unmet | 60% | 70% |
| 10 | Build capacity, under SAPHE 2.0 (as mandated un M.G.L.c 111), to strengthen service delivery capabilities | 2 | Ongoing FY27 | Unmet | 75% | 85% |
| 11 | Ensure continuity of stakeholder engagement in the implementation of SAPHE 2.0 Commission's recommendations | 2 | Ongoing FY27 | NA | NA | Expected |

NA=Not Applicable; ID= Informed Decision; CHA=Community Health Assessment

## Organizational Chart



## Personal Services

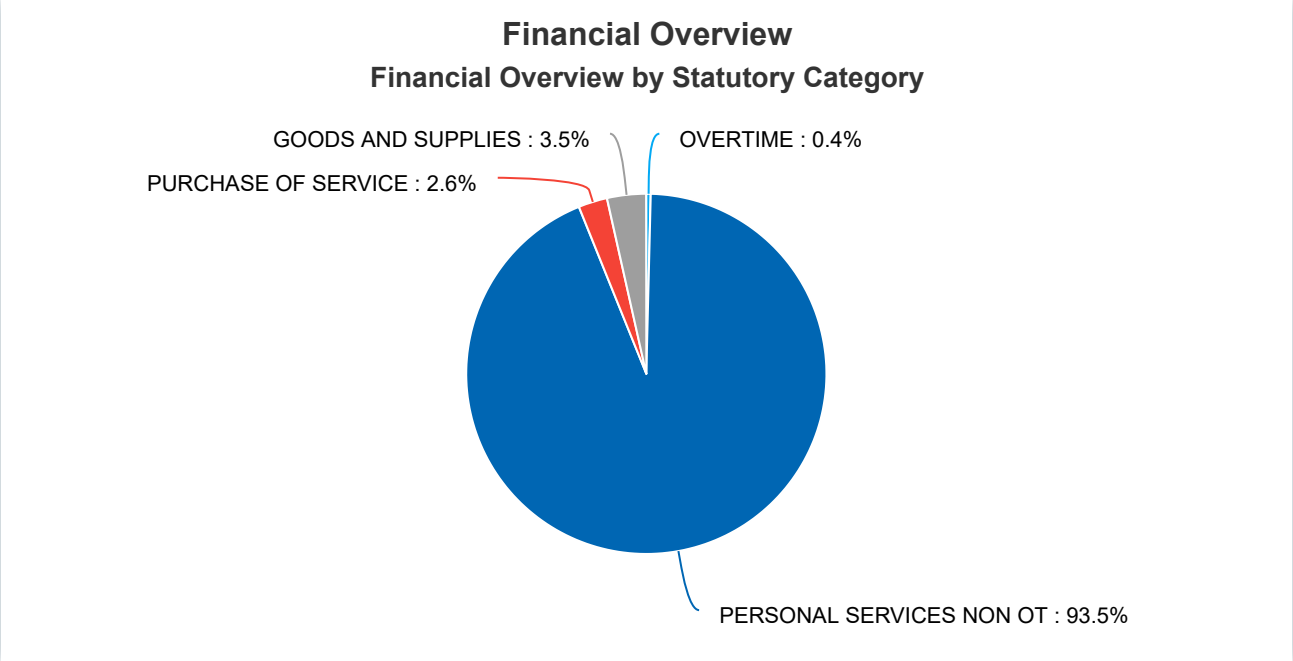
| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Commissioner of Health and Human Services | Wadezah McCullough | 3/25/2026 | | 157,568 | |
| Executive Health Officer | Eno Mondesir | 9/1/2020 | 480 | 113,332 | 4,200 |
| Public Health Nurse | Jessica Cabiles | 5/24/2021 | 480 | 86,508 | 4,137 |
| Public Health Nurse | Andrelyn Demosthene | 12/1/2020 | 480 | 86,508 | 3,676 |
| Epidemiologist | Victor Sebastian | 1/2/2024 | | 80,000 | |
| Animal Inspector | Mary Drake | 9/16/2019 | 480 | 76,479 | 2,131 |
| Grade Level I | Amy Badger | 3/18/2005 | 1,250 | 84,876 | 4,883 |
| Admin Asst. I | Vilma Reid | 7/17/2023 | | 46,825 | 1,405 |
| **Total** | | | **3,170** | **732,096** | **20,432** |

## Building and Enhancing Epidemiology Grant Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|
| Community Health Worker | Eunice Barbosa Bilick | 12/01/21 | | 60,000 | |
| Community Health Worker | Marie Toussaint | 12/01/21 | | 60,000 | |
| Public Health Nurse | Sheniah Lee | 12/29/25 | | 76,862 | 3,676 |
| **Total** | | | | **196,862** | **3,676** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 5,000 |
| EDUCATIONAL INCENTIVE | 20,432 |
| ELECTED/APPOINTED | 3,000 |
| FULL-TIME SALARIES | 732,097 |
| HOLIDAY | 900 |
| LONGEVITY | 3,170 |
| OUT OF GRADE | 2,000 |
| STIPEND | 4,100 |
| UNIFORM CLOTHING ALLOWANCE | 4,800 |
| **Total** | **777,499** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | - | 3,000.00 | 3,500.00 | 16.7% |
| PERSONAL SERVICES NON OT | 534,701.92 | 749,716.00 | 777,499.00 | 3.7% |
| PURCHASE OF SERVICE | 11,728.02 | 27,250.00 | 21,250.00 | (22.0%) |
| GOODS AND SUPPLIES | 14,960.47 | 32,500.00 | 29,000.00 | (10.8%) |
| **TOTAL GENERAL FUND:** | **$ 561,390.41** | **$ 812,466.00** | **$ 831,249.00** | **2.3%** |

DEPARTMENT: Health and Human Services

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **HUMAN SERVICES** | | | | |
| **HEALTH AND HUMAN SERVICES** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | - | 3,000.00 | 3,500.00 | 16.7% |
| **TOTAL OVERTIME:** | **$ -** | **$ 3,000.00** | **$ 3,500.00** | **16.7%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 490,559.52 | 699,297.00 | 732,097.00 | 4.7% |
| ELECTED/APPOINTED | 1,827.04 | 8,700.00 | 3,000.00 | (65.5%) |
| STIPEND | 4,115.70 | 4,100.00 | 4,100.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 5,000.00 | 100.0% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 1,430.00 | 2,690.00 | 3,170.00 | 17.8% |
| HOLIDAY | - | 900.00 | 900.00 | -% |
| EDUCATIONAL INCENTIVE | 20,310.36 | 22,729.00 | 20,432.00 | (10.1%) |
| OUT OF GRADE | - | 2,000.00 | 2,000.00 | -% |
| SEPARATION COSTS | 8,359.30 | - | - | -% |
| UNIFORM CLOTHING ALLOWANCE | 3,600.00 | 4,800.00 | 4,800.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 534,701.92** | **$ 749,716.00** | **$ 777,499.00** | **3.7%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | 450.00 | 3,000.00 | 3,000.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 2,400.98 | 3,250.00 | 3,250.00 | -% |
| HAZARDOUS WASTE REMOVAL | 1,816.29 | 4,000.00 | 4,500.00 | 12.5% |
| OTHER CONTRACT SERVICES | 2,333.20 | 7,000.00 | 3,500.00 | (50.0%) |
| PRINTING | - | 3,000.00 | - | (100.0%) |
| LABORATORY TESTING | 4,727.55 | 7,000.00 | 7,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 11,728.02** | **$ 27,250.00** | **$ 21,250.00** | **(22.0%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | - | 1,000.00 | 1,500.00 | 50.0% |
| OFFICE SUNDRIES/SUPPLIES | 2,515.56 | 3,500.00 | 3,500.00 | -% |
| MEDICAL SUPPLIES/DRUGS | 7,820.04 | 12,000.00 | 10,000.00 | (16.7%) |
| IN-STATE TRAVEL | 3,457.87 | 4,000.00 | 5,000.00 | 25.0% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 400.00 | 2,500.00 | 2,500.00 | -% |
| TUITION & TRAINING | 220.00 | 3,000.00 | 2,500.00 | (16.7%) |
| LICENSE & REGISTRATION | - | 2,500.00 | 1,000.00 | (60.0%) |
| TUBERCULOSIS HOSPITAL | - | 1,000.00 | - | (100.0%) |
| REGISTRY OF DEEDS FEES | - | - | 3,000.00 | -% |
| DEPARTMENT EQUIPMENT | 547.00 | 3,000.00 | - | (100.0%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 14,960.47** | **$ 32,500.00** | **$ 29,000.00** | **(10.8%)** |
| **TOTAL HEALTH AND HUMAN SERVICES:** | **$ 561,390.41** | **$ 812,466.00** | **$ 831,249.00** | **2.3%** |
| **TOTAL HUMAN SERVICES:** | **$ 561,390.41** | **$ 812,466.00** | **$ 831,249.00** | **2.3%** |

DEPARTMENT: Health and Human Services

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| TOTAL EXPENDITURES: | $ 561,390.41 | $ 812,466.00 | $ 831,249.00 | 2.3% |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Human Resources

# Human Resources



**Sandra Knight**
Director of Human Resources

## Mission

The mission of the Human Resources Department is to support organizational success by delivering equitable, responsive, and innovative human resource services. We are committed to attracting, developing, and retaining a skilled workforce while fostering a respectful, inclusive, and supportive workplace where employees can thrive.

## Services

- Promote positive and constructive labor and employee relations by advising and supporting City leadership, while maintaining active involvement in the collective bargaining process, including participation in and providing feedback during negotiations with the City's eleven (11) unions
- Attend, participate in, and support relevant DEI committees to advance inclusion initiatives, while creating and delivering DEI training; collaborating on inclusive recruitment and talent management; monitoring DEI metrics; conducting audits and reporting; and integrating DEI principles across all HR functions.
- Develop, deliver, and maintain training programs on DEI, ADA compliance, anti-harassment, and HR compliance topics, ensuring materials are current with employment law changes and emerging needs.
- Develop and execute employee engagement initiatives such as recognition programs, feedback channels (surveys, focus groups), and team-building events to reinforce an inclusive and engaging culture.
- Promote a diverse and inclusive workforce, including creating and publicizing job postings in various forums, participating in outreach to educational institutions, organizations, associations and training programs to promote the City of Brockton as an employer of choice
- Manage and ensure compliance with applicable federal and state employment laws and regulations, City ordinances, and municipal human resources requirements, including but not limited to EEO, ADA, FMLA, and FLSA.
- Lead the City's recruitment process, including overseeing position control; posting and publicizing vacancies; reviewing resumes; coordinating communication with applicants and Department Heads; issuing offer letters; conducting background and reference checks; negotiating start dates and compensation; entering new employee data into the City's HRIS; and onboarding new employees
- Administer and oversee employee benefits for City and Brockton Public School employees, including managing the annual Open Enrollment process and serving as the primary liaison between the City and vendors offering voluntary benefits.
- Manage the City's applicant tracking system, recording and tracking demographic information throughout the application process, and communicating with department heads throughout the recruitment process.
- Conduct internal investigations of City employees, coordinate with outside investigators as needed, recommend and impose discipline when appropriate, and serve as hearing officer for union grievances.
- Analyze complicated data and prepare detailed reports on topics including, but not limited to, City's Health Insurance Trust Fund, Affordable Care Act compliance and union pension payment calculations and other related areas

- Serve as Labor Service Director and coordinate with Commonwealth of Massachusetts Human Resources Division regarding Civil Service position and processes
- Develop and implement policies and procedures for City employees, ensuring departmental processes remain legally compliant.
- Respond to public record requests for human resource related information
- Lead the City's employee offboarding process by coordinating with multiple departments and the Brockton Retirement Board, and conducting comprehensive exit interviews.
- Coordinate with the City's Third-Party Administrator regarding unemployment claims and represent the City in hearings when required.
- Lead the creation and implementation of professional development and training programs to support City employees.
- Maintain accurate personnel files and all required employment documentation for City employees in accordance with applicable laws and regulations.
- Manage and respond to public records requests related to human resources information.

## FY26 **Accomplishments - HR**

### Training

- Provided coaching for department heads, managers, employees on work related matters as necessary or requested.
- Assisted in the oversight of employee compliance with Mass. General Laws, as necessary or requested.
- Provided Citywide training including but not limited to; De-escalation, reasonable suspicion, building cohesions, Hiring: Creating a Culture of Excellence

### Technology

- Created a digital filing and retention system for HR documents.
- Implemented credit card/debit card direct payment for active employees on leave, retirees of health, dental and life insurance premiums and direct payment of COBRA premiums.
- Updated Human Resources website by providing updated information on collective bargaining agreements, employee benefits, Labor Service applications and state and federal laws.
- Continued discussions to enable online benefit enrollment by all City and Brockton Public School employees
- Implemented online onboarding for all new hires and volunteers
- Facilitated the recruitment, hiring and promotions of employees
- Enhanced onboarding and provides weekly new employee benefits orientation
- Entered all new City employees in City's HRIS system
- Designed and successfully executed employee appreciation events such as Pumpkin and Gingerbread House decorating competition. Additional engagement events will include Holiday mixer, Summer bbq, etc
- Continued conducting exit interviews and analyzing results

DEPARTMENT: Human Resources

## Employee and Labor Relations

- Conducted internal investigations of employees and departments and assisted outside investigators retained to conduct investigations
- Implemented provisions of collective bargaining agreements involving vacation and sick leave benefits
- Participated in Sick Leave Bank committee meetings
- Worked collaboratively with unions to update new employee information
- Worked collaboratively with unions to update and streamline job posting procedures
- Researched and began the process of implementing bilingual stipend provision in collective bargaining agreements.

## Legal Compliance

- Reviewed and issued decisions in response to requests for FMLA leave
- Responded to requests for reasonable accommodation under the ADA, coached department heads and participated in interactive dialogue with employees
- Partnered with Law Department to ensure that human resource policies, protocols, and procedures were legally compliant

## Diversity, Equity and Inclusion

- Updated Non-Discrimination, Sexual Harassment, and Code of Conduct policy
- Developed processes to streamline discrimination complaint and investigation process
- Hosted two speakers from National Alliance on Mental Illness' "In Our Own Voice" for Brockton employee
- Worked closely with the Brockton Veterans' Service to assist as needed.
- Worked closely with the Mayor's office to ensure all employees and applicants are treated fairly and consistently.

## Partnering, Coordination and Communication

- Coordinated with Brockton Public Schools by communicating with all Brockton Public School employees laid off and/or recalled regarding their benefit status and responding to multiple follow up questions
- Partnered with Brockton Retirement Board to streamline communication of information in more efficient manner
- Established monthly meetings with City and BPS HR.

DEPARTMENT: Human Resources

## Objectives

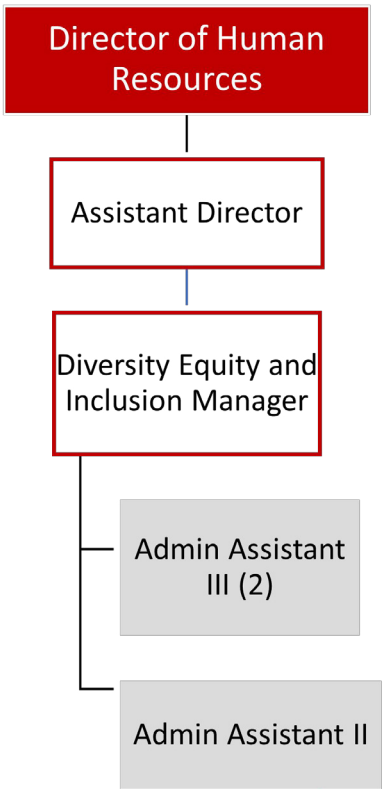
| Objective | Status | City Goal |
|---|---|---|
| 1. Drive workplace engagement, productivity, and employee retention. | **Ongoing FY27** | **1,2** |
| 2. Continue Diversity, Equity & Inclusion efforts and professional development and community outreach. | **Ongoing FY27** | **1,2** |
| 3. Create online EFT health insurance payment option for Retirees and COBRA recipients. | **Ongoing FY27** | **3** |
| 4. Revise and prepare a more definitive onboarding program for new employees. | **Ongoing FY27** | **2** |
| 5. Provide Customer Service training. | **Ongoing FY27** | **1** |
| 6. Successfully resolve collective bargaining negotiations with all City unions. | **Ongoing FY27** | **2** |
| 7. Improve employee relations by implementing employee appreciation efforts. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 2 | Diversity, Equity, and Inclusion Initiatives, Trainings, and Events | 5 | 6 | 6 |
| 4 | Customer service Training for employees | 2 | 4 | 6 |
| 5 | Training for managers and supervisors in recruitment, retention and performance management | 6 | 6 | 7 |
| 1 | Host Commission & Career Fair for residents and potential city applicants | 2 | 3 | 4 |

DEPARTMENT: Human Resources

## Organizational Chart



DEPARTMENT: Human Resources

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Director of Human Resources | Sandra Knight | 3/10/2025 | | 142,309 | |
| Asst. Director | Laura Isaac | 7/7/2025 | | 119,168 | |
| Admin Asst. III | Marcy Varela | 3/6/2017 | 750 | 69,150 | 2,075 |
| Admin Asst. III | Jamie Basler | 10/10/2023 | | 62,765 | 2,511 |
| Admin. Asst. II | Vacant | | | | |
| Diversity Equity Inclusion Manager | Eisha George | 7/22/2024 | | 104,319 | |
| Admin. Asst. II | Sophia Moliere | 2/5/2024 | | 52,750 | 2,110 |
| **Total** | | | **750** | **550,461** | **6,696** |

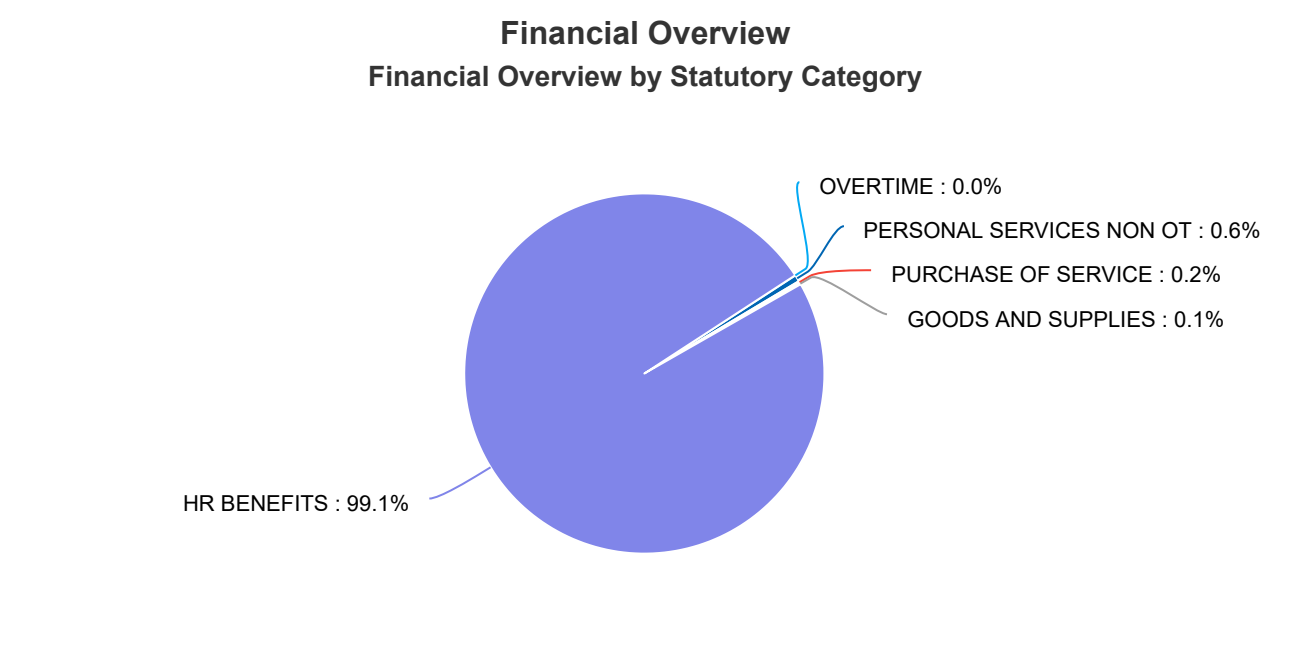
Marcy Varela - 100% Trust

Jamie Basler - 100% Trust

Director, Assistant Director, Admin Asst, Diversity Equity Inclusion Manager 100% GF

| Personal Services Summary | General Fund | Health Insurance Fund |
|---|---|---|
| CLERICAL INCENTIVE | 2,500 | 5,000 |
| EDUCATIONAL INCENTIVE | 2,110 | 4,585 |
| FULL-TIME SALARIES | 418,546 | 131,915 |
| LONGEVITY | - | 750 |
| PART-TIME SALARIES | 20,500 | 1,000 |
| **Total** | **443,656** | **143,250** |

DEPARTMENT: Human Resources




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 225.98 | 2,000.00 | 1,000.00 | (50.0%) |
| PERSONAL SERVICES NON OT | 238,367.55 | 498,791.00 | 443,656.00 | (11.1%) |
| PURCHASE OF SERVICE | 143,914.17 | 181,000.00 | 149,280.00 | (17.5%) |
| GOODS AND SUPPLIES | 15,786.16 | 25,000.00 | 42,652.00 | 70.6% |
| HR BENEFITS | 61,317,170.82 | 69,813,026.00 | 70,964,635.00 | 1.6% |
| **TOTAL GENERAL FUND:** | **$61,715,464.68** | **$70,519,817.00** | **$71,601,223.00** | **1.5%** |

DEPARTMENT: Human Resources

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **PERSONNEL** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 225.98 | 2,000.00 | 1,000.00 | (50.0%) |
| **TOTAL OVERTIME:** | **$ 225.98** | **$ 2,000.00** | **$ 1,000.00** | **(50.0%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 212,859.87 | 471,311.00 | 418,546.00 | (11.2%) |
| PART-TIME SALARIES | 19,478.10 | 20,000.00 | 20,500.00 | 2.5% |
| STIPEND | 216.30 | - | - | -% |
| CLERICAL INCENTIVE | - | 5,000.00 | 2,500.00 | (50.0%) |
| LONGEVITY | - | 480.00 | - | (100.0%) |
| EDUCATIONAL INCENTIVE | - | 2,000.00 | 2,110.00 | 5.5% |
| SEPARATION COSTS | 5,813.28 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 238,367.55** | **$ 498,791.00** | **$ 443,656.00** | **(11.1%)** |
| **PURCHASE OF SERVICE** | | | | |
| DEPARTMENTAL EQUIP RENT/LEASE | $ 4,599.83 | $ 3,000.00 | $ 4,000.00 | 33.3% |
| CONSULTANTS | 130,780.00 | 150,000.00 | 130,780.00 | (12.8%) |
| ADVERTISING | 242.80 | 7,000.00 | - | (100.0%) |
| PRINTING | 6,104.14 | 2,000.00 | 2,000.00 | -% |
| TRAINING | 1,095.40 | 15,000.00 | 10,000.00 | (33.3%) |
| EMPLOYEE SCREENING | 1,092.00 | 4,000.00 | 2,500.00 | (37.5%) |
| **TOTAL PURCHASE OF SERVICE:** | **$ 143,914.17** | **$ 181,000.00** | **$ 149,280.00** | **(17.5%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | 79.60 | - | - | -% |
| OFFICE SUNDRIES/SUPPLIES | 6,426.06 | 7,000.00 | 7,000.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 4,992.77 | 15,000.00 | 28,652.00 | 91.0% |
| IN-STATE TRAVEL | 1,019.53 | 1,000.00 | 3,000.00 | 200.0% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 3,268.20 | 2,000.00 | 4,000.00 | 100.0% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 15,786.16** | **$ 25,000.00** | **$ 42,652.00** | **70.6%** |
| **TOTAL PERSONNEL:** | **$ 398,293.86** | **$ 706,791.00** | **$ 636,588.00** | **(9.9%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 398,293.86** | **$ 706,791.00** | **$ 636,588.00** | **2.8%** |
| **PENSIONS AND BENEFITS** | | | | |
| **HR BENEFITS** | | | | |

DEPARTMENT: Human Resources

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **HR BENEFITS** | | | | |
| VACATION BUY-BACK | 43,866.32 | 35,700.00 | 35,700.00 | -% |
| UNEMPLOYMENT INSURANCE | 1,269.80 | 120,000.00 | 100,000.00 | (16.7%) |
| LIFE INSURANCE | 191,786.40 | 157,500.00 | 180,000.00 | 14.3% |
| FLEX SPENDING | - | 25,000.00 | 25,000.00 | -% |
| HEALTH INSURANCE | 57,981,637.11 | 65,352,000.00 | 68,321,396.00 | 4.5% |
| DENTAL INSURANCE | 1,331,697.38 | 1,235,626.00 | 1,260,339.00 | 2.0% |
| MEDICARE | 749,987.21 | 840,000.00 | - | (100.0%) |
| RETIREE DENTAL | 8,950.26 | - | - | -% |
| CONTRACTUAL UNION COSTS | 909,717.80 | 1,900,000.00 | 900,000.00 | (52.6%) |
| EAP/MANDATORY DRUG TESTING | 25,052.30 | 35,000.00 | 30,000.00 | (14.3%) |
| UNUSED SICK LEAVE BONUS | 53,031.52 | 76,500.00 | 76,500.00 | -% |
| SICK LEAVE BUY BACK | 20,174.72 | 35,700.00 | 35,700.00 | -% |
| **TOTAL HR BENEFITS:** | **$61,317,170.82** | **$69,813,026.00** | **$70,964,635.00** | **1.6%** |
| **TOTAL HR BENEFITS:** | **$61,317,170.82** | **$69,813,026.00** | **$70,964,635.00** | **1.6%** |
| **TOTAL PENSIONS AND BENEFITS:** | **$61,317,170.82** | **$69,813,026.00** | **$70,964,635.00** | **1.6%** |
| **TOTAL EXPENDITURES:** | **$61,715,464.68** | **$70,519,817.00** | **$71,601,223.00** | **1.5%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Information Technology Center

# Information Technology Center

**Jorge Vega**
Chief Information Officer



## 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 25 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.

## FY26 **Accomplishments**

- Upgraded the MUNIS Financial Software and added 2 new modules.
- New Public Safety Building online and connected to the rest of the city.
- Installed 32 new PC's around the city and 10 new laptops.
- Repaired/replaced/installed camera equipment at 14 locations around the city.

DEPARTMENT: Information Technology Center

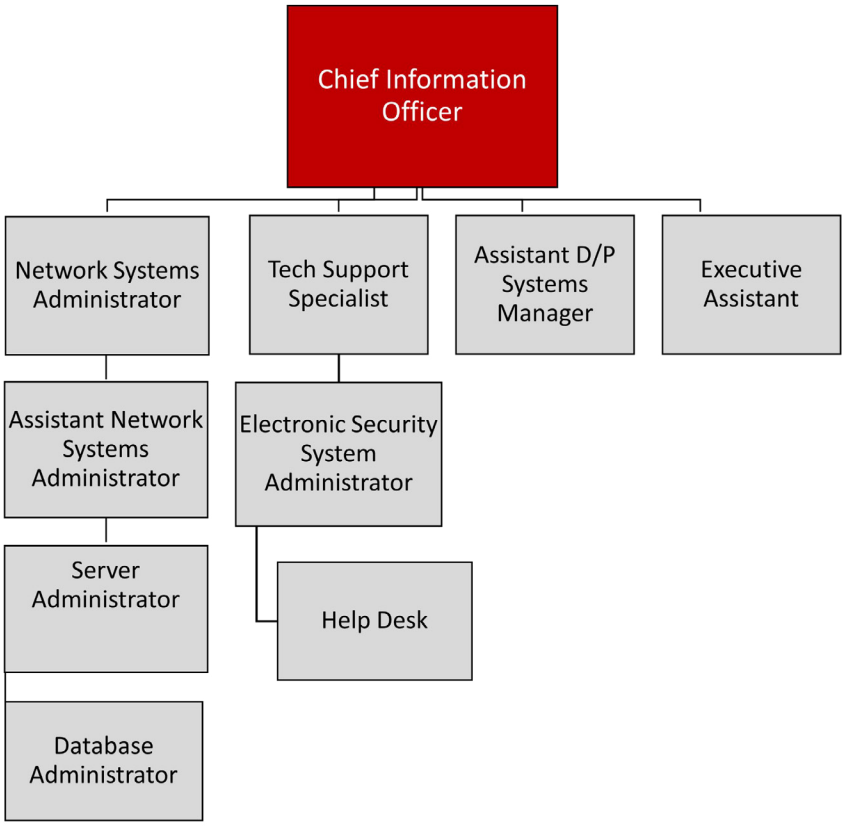
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Upgrade networking equipment at City Hall and other locations to improve staff efficiency and public experience. | **Ongoing FY27** | **2,3** |
| 2. Upgrade File Servers to cloud storage. | **Ongoing FY27** | **3** |
| 3. Upgrade AV equipment at City Hall and War Memorial. | **Ongoing FY27** | **2,3** |
| 4. Add new staffing to replace retired personnel and support increased demand in Public Safety and Library Services. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 2 | Number of new switches and ap's installed in City buildings. | 16 | 19 | 10 |
| 4 | Number of service requests resolved | 1,394 | 2,000 | 2000 |
| 6 | IT staff added | 2 | 0 | 1 |

## Organizational Chart

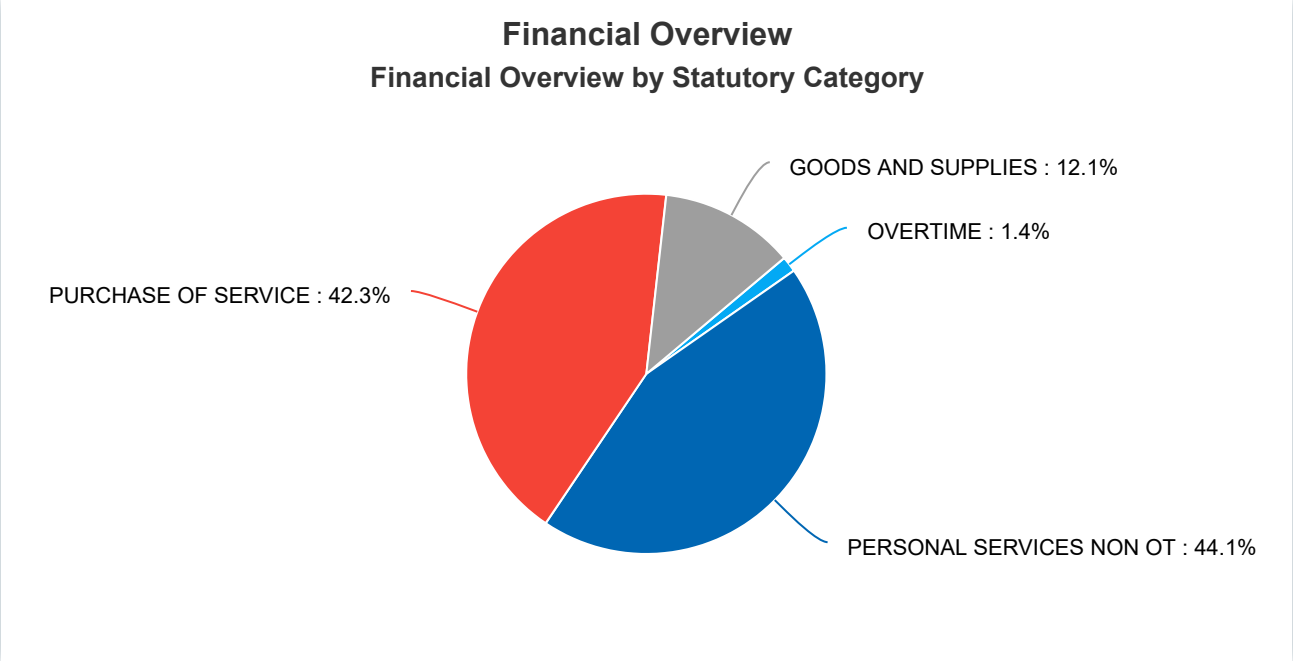


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Chief Information Officer | Jorge Vega | 5/18/2026 | | 161,454 | |
| Asst. D/P Systems Manager | Edward Medeiros | 1/19/2006 | 1,250 | 136,807 | 10,945 |
| Network Systems Administrator (GLIII) | Frederick Rodriguez | 1/9/2017 | 480 | 108,338 | 7,584 |
| Database Administrator (GLIII) | Joseph Ciulla | 6/7/1999 | 1,350 | 111,588 | 8,927 |
| Database Administrator (GLIII) | Jason Uskevich | 1/2/2018 | 480 | 108,338 | 6,500 |
| Server Administrator (GLIII) | Emmanuel Evora | 8/10/2015 | 750 | 108,338 | 8,667 |
| Network Systems Administrator (GLIII) | Vu Tran | 12/2/2024 | | 98,502 | 7,880 |
| Electronic Security System Admin. (GLIII) | Paul Hardiman | 11/9/1998 | 1,350 | 111,588 | 6,695 |
| Technical Support Specialist (GLII) | Nicholas Alexiou | 6/11/2007 | 950 | 101,466 | 6,088 |
| Asst. Network Systems Admin. (GLII) | Doni Watson | 6/30/2025 | | 80,507 | |
| Asst. Network Systems Admin. (GLII) | Joseph Eltinor | 11/6/2023 | | 88,074 | 7,046 |
| Executive Assistant (GLI) | Heather Ferron | 10/4/2004 | 1,250 | 84,877 | 5,941 |
| Desktop Support Specialist (GLI) | Vacant | | | | |
| Server Administrator (GLIII) | Vacant | | | | |
| Desktop Support Specialist (GLI) | Vacant | | | | |
| **Total** | | | **7,860** | **1,299,877** | **76,273** |

## Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 30,000 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 76,273 |
| FULL-TIME SALARIES | 1,299,874 |
| LONGEVITY | 7,860 |
| ON CALL | 85,000 |
| OUT OF GRADE | 5,000 |
| PART-TIME SALARIES | 3,000 |
| SEPARATION COSTS | 45,000 |
| STIPEND | 500 |
| **Total** | **1,555,007** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 39,202.99 | 50,000.00 | 50,000.00 | -% |
| PERSONAL SERVICES NON OT | 1,286,567.04 | 1,494,814.00 | 1,555,007.00 | 4.0% |
| PURCHASE OF SERVICE | 1,404,232.04 | 2,183,000.00 | 1,491,500.00 | (31.7%) |
| GOODS AND SUPPLIES | 342,033.69 | 511,100.00 | 427,500.00 | (16.4%) |
| **TOTAL GENERAL FUND:** | **$ 3,072,035.76** | **$ 4,238,914.00** | **$ 3,524,007.00** | **(16.9%)** |

DEPARTMENT: Information Technology Center

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **INFORMATION TECHNOLOGY CENTER** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 39,202.99 | 50,000.00 | 50,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 39,202.99** | **$ 50,000.00** | **$ 50,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 1,088,498.36 | 1,251,659.00 | 1,299,874.00 | 3.9% |
| PART-TIME SALARIES | - | 3,000.00 | 3,000.00 | -% |
| STIPEND | 2,999.88 | - | 500.00 | -% |
| CLERICAL INCENTIVE | - | - | 2,500.00 | -% |
| ADMIN INCENTIVE | 23,000.00 | 26,000.00 | 30,000.00 | 15.4% |
| LONGEVITY | 7,290.00 | 7,560.00 | 7,860.00 | 4.0% |
| EDUCATIONAL INCENTIVE | 78,266.29 | 86,595.00 | 76,273.00 | (11.9%) |
| ON CALL | 66,014.29 | 80,000.00 | 85,000.00 | 6.3% |
| OUT OF GRADE | - | 5,000.00 | 5,000.00 | -% |
| SEPARATION COSTS | 20,498.22 | 35,000.00 | 45,000.00 | 28.6% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,286,567.04** | **$ 1,494,814.00** | **$ 1,555,007.00** | **4.0%** |
| **PURCHASE OF SERVICE** | | | | |
| VEHICLE REPAIR/MAINTENANCE | $ 4,476.59 | $ 6,000.00 | $ 6,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 1,935.99 | 2,000.00 | 2,000.00 | -% |
| DATA PROCESS EQUIP REP/MAINT | 1,053,452.44 | 1,621,000.00 | 891,500.00 | (45.0%) |
| CONSULTANTS | - | 79,000.00 | 80,000.00 | 1.3% |
| TELEPHONE | 261,533.44 | 278,000.00 | 303,000.00 | 9.0% |
| COMMUNICATION SERVICES | 82,833.58 | 112,000.00 | 119,000.00 | 6.3% |
| PRINTING | - | - | 30,000.00 | -% |
| TRAINING | - | 85,000.00 | 60,000.00 | (29.4%) |
| **TOTAL PURCHASE OF SERVICE:** | **$ 1,404,232.04** | **$ 2,183,000.00** | **$ 1,491,500.00** | **(31.7%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | 9,029.89 | 90,000.00 | - | (100.0%) |
| REFERENCE MATERIALS | 462.88 | 500.00 | 500.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 1,297.67 | 3,600.00 | 4,000.00 | 11.1% |
| DATA PROCESS SOFTWARE & SUPP | 330,268.76 | 402,000.00 | 402,000.00 | -% |
| IN-STATE TRAVEL | 974.49 | 1,000.00 | 1,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | - | 10,000.00 | -% |
| TUITION & TRAINING | - | 14,000.00 | 10,000.00 | (28.6%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 342,033.69** | **$ 511,100.00** | **$ 427,500.00** | **(16.4%)** |
| **TOTAL INFORMATION TECHNOLOGY CENTER:** | **$ 3,072,035.76** | **$ 4,238,914.00** | **$ 3,524,007.00** | **(16.9%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 3,072,035.76** | **$ 4,238,914.00** | **$ 3,524,007.00** | **(16.9%)** |
| **TOTAL EXPENDITURES:** | **$ 3,072,035.76** | **$ 4,238,914.00** | **$ 3,524,007.00** | **(16.9%)** |

DEPARTMENT: Law

# Law

**James O'Brien**
City Solicitor



## Mission

The Law Department's mission is to 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.

## FY26 **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 standardized contract forms for supplies and goods
- Crafted new Host Community Agreements for marijuana establishments and settled outstanding issues related to community impact payments

DEPARTMENT: Law

## Objectives

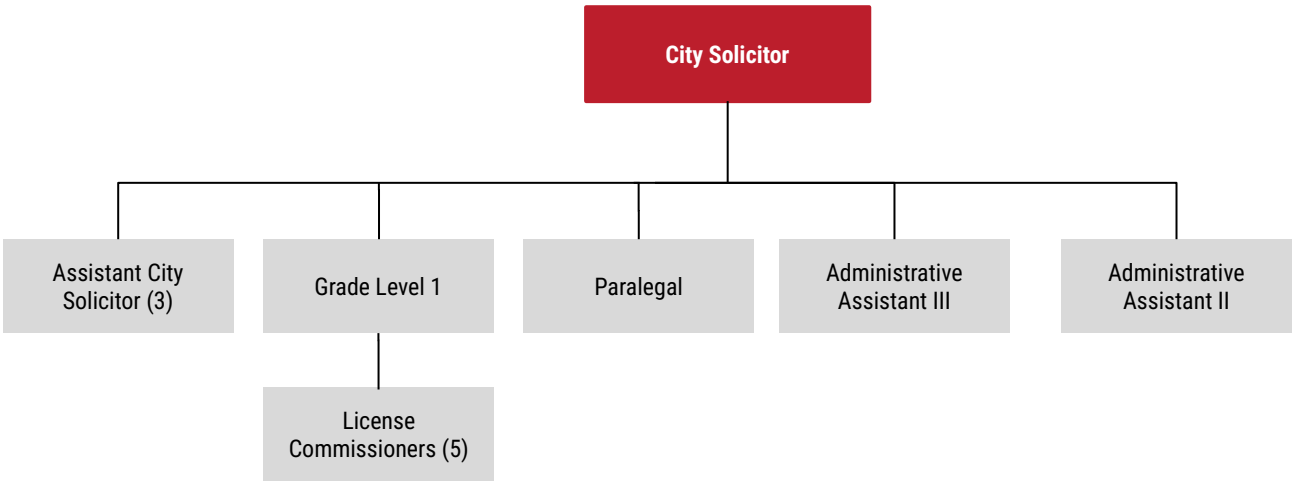
| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to systemize unform code enforcement across City departments. | **Ongoing FY27** | **2** |
| 2. Collective bargaining negotiations and executing fully integrated three-year contracts with all City unions. | **Ongoing FY27** | **3** |
| 3. Improve efficiency, accountability, and coordination to formally merge School Police into Brockton Police Department, thereby eliminating administrative duplication, aligning training and standards, and establishing a unified citywide public safety approach. | **Ongoing FY27** | **3** |
| 4. Continue to monitor the progress of the outsourcing of worker's compensation for both city and school employees | **Ongoing FY27** | **3** |
| 5. Streamline the procurement and contracting process by working collaboratively to update the City's manual and policies and posting materials online | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 6 | Recievership program expansion in conjunction with Neighborhood Renewal Division (NRD). | 7 | 7 | 10 |

DEPARTMENT: Law

## Organizational Chart



DEPARTMENT: Law

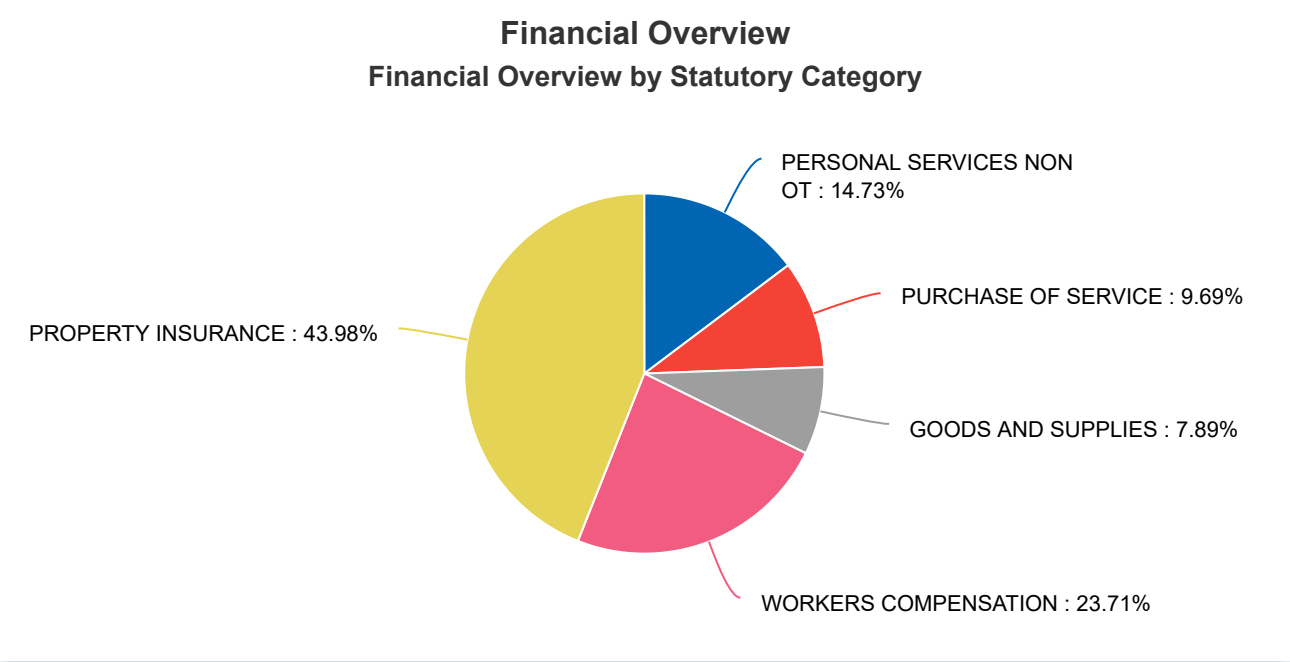
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Full Time City Solicitor | James O'Brien | 1/6/2026 | | 171,286 | |
| Senior Assistant City Solicitor | Vacant | | | | |
| Full Time Assistant City Solicitor | Zachary Lenhardt | 4/29/2024 | | 116,831 | |
| Full Time Assistant City Solicitor | John Fischer | 7/29/2024 | | 113,428 | |
| Full Time Assistant City Solicitor | Megan Kravetz | 11/21/2016 | 750 | 116,831 | |
| Full Time Assistant City Solicitor | Vacant | | | | |
| Full Time Assistant City Solicitor | Vacant | | | | |
| Paralegal | Michelle Yaffe | 4/24/2002 | 1,250 | 91,004 | 6,370 |
| Administrative Assistant III | Synthia Olivier | 3/6/2017 | 480 | 75,946 | 2,278 |
| Administrative Assistant II | Austin Battista | 7/1/2022 | | 50,480 | 2,019 |
| *Secretary to Claims Committee | | | | | |
| *Stipend Only | | | | | |
| **Total** | | | **2,480** | **735,806** | **10,667** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 5,000 |
| EDUCATIONAL INCENTIVE | 10,668 |
| FULL-TIME SALARIES | 735,806 |
| HOLIDAY | 3,393 |
| LONGEVITY | 2,480 |
| PART-TIME SALARIES | 10,000 |
| STIPEND | 1,250 |
| **Total** | **770,597** |

DEPARTMENT: Law




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 977.12 | 1,000.00 | - | (100.0%) |
| PERSONAL SERVICES NON OT | 1,102,323.41 | 1,156,991.00 | 770,597.00 | (33.4%) |
| PURCHASE OF SERVICE | 768,846.48 | 390,000.00 | 507,000.00 | 30.0% |
| GOODS AND SUPPLIES | 98,726.76 | 414,864.00 | 412,400.00 | (0.6%) |
| COURT JUDGMENTS | 2,039,271.02 | 1,500,000.00 | - | (100.0%) |
| WORKERS COMPENSATION | 1,494,013.56 | 1,240,183.00 | 1,240,183.00 | -% |
| PROPERTY INSURANCE | 2,548,320.58 | 2,300,000.00 | 2,300,000.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 8,052,478.93** | **$ 7,003,038.00** | **$ 5,230,180.00** | **(25.3%)** |

DEPARTMENT: Law

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **LAW** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 977.12 | 1,000.00 | - | (100.0%) |
| **TOTAL OVERTIME:** | **$ 977.12** | **$ 1,000.00** | **$ -** | **(100.0%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 1,076,413.02 | 1,122,102.00 | 735,806.00 | (34.4%) |
| PART-TIME SALARIES | 4,830.00 | 10,750.00 | 10,000.00 | (7.0%) |
| STIPEND | 750.10 | - | 1,250.00 | -% |
| CLERICAL INCENTIVE | 5,000.00 | 5,000.00 | 5,000.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 3,440.00 | 3,710.00 | 2,480.00 | (33.2%) |
| HOLIDAY | - | 3,393.00 | 3,393.00 | -% |
| EDUCATIONAL INCENTIVE | 9,890.29 | 10,036.00 | 10,668.00 | 6.3% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,102,323.41** | **$ 1,156,991.00** | **$ 770,597.00** | **(33.4%)** |
| **PURCHASE OF SERVICE** | | | | |
| DEPARTMENTAL EQUIP RENT/LEASE | $ 3,285.29 | $ 3,500.00 | $ 3,500.00 | -% |
| LEGAL | 758,237.50 | 283,000.00 | 400,000.00 | 41.3% |
| CONSULTANTS | - | 96,100.00 | 96,100.00 | -% |
| OTHER CONTRACT SERVICES | 3,995.33 | 4,000.00 | 4,000.00 | -% |
| ADVERTISING | 869.93 | 900.00 | 900.00 | -% |
| PRINTING | 2,458.43 | 2,500.00 | 2,500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 768,846.48** | **$ 390,000.00** | **$ 507,000.00** | **30.0%** |

DEPARTMENT: Law

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 5,798.94 | 6,000.00 | 6,000.00 | -% |
| BOOKS/PERIODICALS | 18,464.00 | 18,464.00 | 19,000.00 | 2.9% |
| IN-STATE TRAVEL | 542.53 | 5,000.00 | 2,000.00 | (60.0%) |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 6,366.27 | 7,000.00 | 7,000.00 | -% |
| TUITION & TRAINING | 8,040.37 | 8,500.00 | 8,500.00 | -% |
| OUT OF COURT SETTLEMENTS | 22,000.00 | 334,500.00 | 334,500.00 | -% |
| COURT JUDGEMENTS | 3,500.00 | - | - | -% |
| REGISTRY OF DEEDS FEES | 896.74 | 1,000.00 | 1,000.00 | -% |
| PROPERTY DAMAGE CLAIMS | 33,117.91 | 34,400.00 | 34,400.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 98,726.76** | **$ 414,864.00** | **$ 412,400.00** | **(0.6%)** |
| **COURT JUDGMENTS** | | | | |
| COURT JUDGEMENTS | 2,039,271.02 | 1,500,000.00 | - | (100.0%) |
| **TOTAL COURT JUDGMENTS:** | **$ 2,039,271.02** | **$ 1,500,000.00** | **$ -** | **(100.0%)** |
| **PROPERTY INSURANCE** | | | | |
| OTHER INSURANCES | 2,548,320.58 | 2,300,000.00 | 2,300,000.00 | -% |
| **TOTAL PROPERTY INSURANCE:** | **$ 2,548,320.58** | **$ 2,300,000.00** | **$ 2,300,000.00** | **-%** |
| **TOTAL LAW:** | **$ 6,558,465.37** | **$ 5,762,855.00** | **$ 3,989,997.00** | **(30.8%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 6,558,465.37** | **$ 5,762,855.00** | **$ 3,989,997.00** | **2.8%** |
| **PENSIONS AND BENEFITS** | | | | |
| **WORKERS COMPENSATION** | | | | |
| **WORKERS COMPENSATION** | | | | |
| WORKERS' COMPENSATION MEDICAL | 1,219,015.08 | 965,183.00 | 965,183.00 | -% |
| MEDICAL S 100B | 274,998.48 | 275,000.00 | 275,000.00 | -% |
| **TOTAL WORKERS COMPENSATION:** | **$ 1,494,013.56** | **$ 1,240,183.00** | **$ 1,240,183.00** | **-%** |
| **TOTAL WORKERS COMPENSATION:** | **$ 1,494,013.56** | **$ 1,240,183.00** | **$ 1,240,183.00** | **-%** |
| **TOTAL PENSIONS AND BENEFITS:** | **$ 1,494,013.56** | **$ 1,240,183.00** | **$ 1,240,183.00** | **-%** |
| **TOTAL EXPENDITURES:** | **$ 8,052,478.93** | **$ 7,003,038.00** | **$ 5,230,180.00** | **(25.3%)** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Law-License Commission

# Law-License Commission

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Grade Level 1 | Silvia Carvalho | 9/1/1997 | 1,350 | 84,876 | 5,941 |
| **Total** | | | **1,350** | **84,876** | **5,941** |

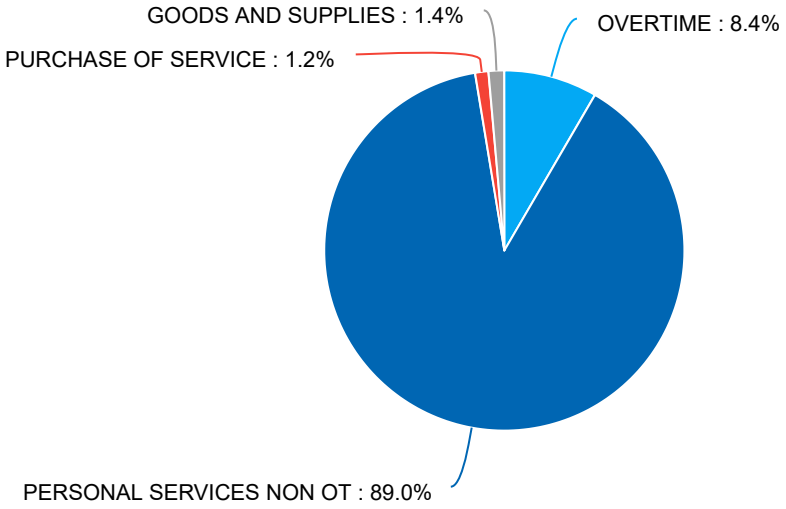
### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| EDUCATIONAL INCENTIVE | 5,941 |
| FULL-TIME SALARIES | 84,876 |
| LONGEVITY | 1,350 |
| PART-TIME SALARIES | 21,500 |
| **Total** | **115,667** |

DEPARTMENT: Law-License Commission

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 4,019.26 | 10,950.00 | 10,950.00 | -% |
| PERSONAL SERVICES NON OT | 110,433.90 | 111,933.83 | 115,667.00 | 3% |
| PURCHASE OF SERVICE | 265.30 | 1,600.00 | 1,600.00 | -% |
| GOODS AND SUPPLIES | 820.15 | 1,750.00 | 1,750.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 115,538.61** | **$ 126,233.83** | **$ 129,967.00** | **3.0%** |

DEPARTMENT: Law-License Commission

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Approved Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **LAW - LICENSE COMMISSION** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 4,019.26 | 10,950.00 | 10,950.00 | -% |
| **TOTAL OVERTIME:** | **$ 4,019.26** | **$ 10,950.00** | **$ 10,950.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 81,764.87 | 81,386.76 | 84,876.00 | 4.3% |
| PART-TIME SALARIES | - | 21,500.00 | 21,500.00 | -% |
| STIPEND | 19,600.00 | - | - | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 1,350.00 | 1,350.00 | 1,350.00 | -% |
| EDUCATIONAL INCENTIVE | 5,719.03 | 5,697.07 | 5,941.00 | 4.3% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 110,433.90** | **$ 111,933.83** | **$ 115,667.00** | **3.3%** |
| **PURCHASE OF SERVICE** | | | | |
| OFFICE EQUIP REPAIR/MAINT | 211.81 | 450.00 | 450.00 | -% |
| ADVERTISING | - | 500.00 | 500.00 | -% |
| PRINTING | 53.49 | 650.00 | 650.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 265.30** | **$ 1,600.00** | **$ 1,600.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 820.15 | 1,000.00 | 1,000.00 | -% |
| DEPARTMENT EQUIPMENT | - | 750.00 | 750.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 820.15** | **$ 1,750.00** | **$ 1,750.00** | **-%** |
| **TOTAL LAW - LICENSE COMMISSION:** | **$ 115,538.61** | **$ 126,233.83** | **$ 129,967.00** | **3.0%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 115,538.61** | **$ 126,233.83** | **$ 129,967.00** | **3.0%** |
| **TOTAL EXPENDITURES:** | **$ 115,538.61** | **$ 126,233.83** | **$ 129,967.00** | **3.0%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Library

# 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 receive full State-Aid for Public Libraries.

## FY26 **Accomplishments**

- Collaboration: Worked with Brockton Arts to maintain and curate contemporary regional art at the main library
- Collaboration: Brockton Law Library collaborations continue with the Law Librarian
- Community: Grief support group, DBA, Fuller Craft, local small businesses, and charity operations
- Community: The Mobile Planetarium continues to make numerous stops around the commonwealth for other communities
- Community: The Libraries Maker Space is experiencing a renaissance, the first since COVID, with large number of participants
- Education: ESOL, citizenship, and technology classes; tutoring (all ages), Youth Workforce Training, and citizenship courses
- Education: Tech and general computer literacy classes
- Grants: MCC grant to underwrite our museum pass program and Other MCC grants to support children's programming
- Grants: Provided grant to the Brockton Symphony

DEPARTMENT: Library

- Infrastructure (Outside): Additional security camera placements, Professional spring cleanup at all branch locations, new ADA ramp at west
- Infrastructure (Inside): Ongoing, new printers and time management software (system-wide).
- MBLC: Completed the ARIS report and met all required criteria so that the library received our full State Aid for Public Libraries
- Meetings (City): Library Board of Trustees monthly meeting, Library Foundation, Department Heads, Library Leadership
- Meetings (Outside): OCLN Members Council, OCLN Eboard, Urban Library Directors, Director's forum, MBLC
- Outreach: Attended Dover Street and Enzo Gallery functions, working with Fuller Craft new Executive Director, Poet Laureate and Youth Poet Laureate selection, NAACP MLK Breakfast, MIRA (Know your rights), Office for Refugees and Immigrants (ORI)
- Programming (Children's): Numerous children's events including exotic animals, Toe Jam Puppet Band, and Vinnie the balloon guy
- Programming (YA): Teen gaming events and events, Teen movies, and an update of tech in the dedicated teen room in Main.
- Programming (Education): Beginning and intermediate tech classes, information sessions about home buying and legal needs, veterans and immigration assistance.
- Programming (Arts and Culture): Everyone Has a Voice, Voices of Diversity and a whole host of poetry related events, Brockton Symphony Chamber Concert Series, art installations, and historic discussions.
- Programming (Branches): Story times for children, Lawn at East (summer events for children outside on the East Lawn, Children's programming at the Brockton Farmer's Market
- Training: Various library related trainings offered via the MBLC and MLS

DEPARTMENT: Library

### Objectives

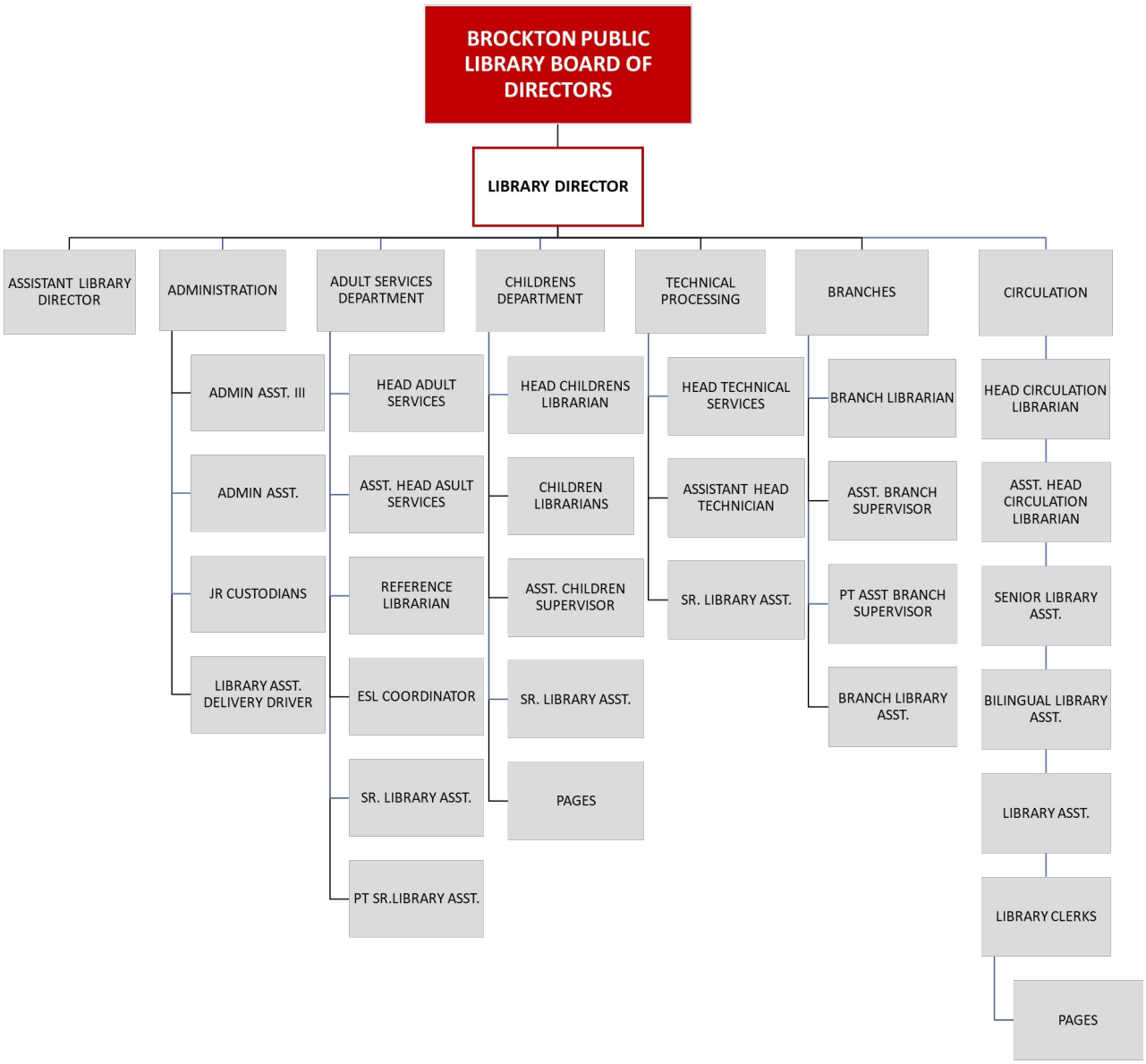
| Objective | Status | City Goal |
|---|---|---|
| 1. Support a center for lifelong learning and culture that expands civic programming and education for all Brockton residents. | **Ongoing FY27** | **1,2** |
| 2. Strengthen partnerships and collaborations to more completely integrate the Library into the City's fabric. | **Ongoing FY27** | **1,2** |
| 3. Meet the information needs of a highly diverse city (ethnically, education levels, language). | **Ongoing FY27** | **1,2,3** |
| 4. Improve the Library's physical and public safety infrastructure. | **Ongoing FY27** | **3** |
| 5. Maximize community engagement. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Courses are offered to adult, young adult, and juvenile learners, and connect patrons to civic and educational programming (Live and virtual). | 7800 | 7900 | 8000 |
| 1 | Number of classes/programming and attendance that relates to adult, young adult, and juvenile learners (Live and virtual). | 28,089 | 29,500 | 30,000 |
| 2 | Number of community-based organization partnerships | 55 | 60 | 65 |
| 3 | Adult collection assessment | 306,003 | 321,303 | 337,368 |
| 3 | Young adult collection assessment | 24,145 | 25,350 | 26,617 |
| 3 | Children's collection assessment | 90,921 | 95,467 | 100,240 |
| 4 | Funding for improving infrastructure (not including Capital) | $ 57,000.00 | $ 67,000.00 | $ 70,000.00 |
| 4 | Number of mandatory staff training | 20 | 25 | 30 |

DEPARTMENT: Library

## Organizational Chart



DEPARTMENT: Library

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Library Director | Paul Engle | 12/12/2016 | 750 | 149,121 | |
| Asst. Library Director | Kevin Nascimento | 1/23/2006 | 1,250 | 82,289 | 3,700 |
| Head Circulation Services Librarian | Nicole O'Brien | 4/23/2018 | 680 | 65,506 | 7,206 |
| Head Adult Services Librarian | Jonathan Stroud | 8/30/2004 | 1,450 | 70,841 | 7,793 |
| Head Technical Serv Librarian | Meagan Perry | 11/4/2013 | 950 | 70,841 | 7,793 |
| Head Children's Services Librarian | Tammy Campbell | 2/12/2007 | 1,450 | 70,841 | 7,793 |
| Children's Librarian | VACANT | | | 46,848 | 5,153 |
| Literacy Services Coordinator | Malice Veiga | 4/30/2001 | 1,550 | 62,710 | 6,271 |
| Reference Librarian, Adult Serv. Dept | Warren Nelson | 1/13/2022 | 680 | 57,990 | 6,379 |
| Reference Librarian, Adult Serv. Dept | Mark Delaney | 11/13/2023 | | 53,140 | 3,720 |
| Reference Librarian, Adult Serv. Dept | Rose Burrows | 9/23/2024 | | 50,392 | 3,527 |
| Asst. Head, Adult Serv. Dept. | Thomas Ahearn | 1/7/2019 | 680 | 63,672 | 7,004 |
| Asst. Technical Serv. Supervisor | Patricia Pero | 6/16/1970 | 1,550 | 58,000 | 1,740 |
| Asst. Circulation Supervisor | Amarilis Lopez | 7/27/2015 | 1,150 | 58,000 | 2,857 |
| Administrative Assistant III | Sandra Reed | 5/12/1998 | 1,550 | 78,224 | 3,129 |
| Asst. Branch Supervisor | Shanty Rekha | 3/12/2020 | 680 | 53,642 | 2,682 |
| FT-Senior Library Asst. Tech Serv. Dept. | Camille Campbell | 2/11/2019 | 680 | 46,020 | 3,221 |
| FT-Senior Library Asst. Adult Serv. Dept. | David Burgo | 11/3/2025 | | 42,396 | |
| Administrative Assistant | Mira Nunes | 4/23/2018 | 680 | 58,000 | 4,060 |
| FT- Senior Library Asst. Circulation Dept | Jermika Bethune | 8/9/2021 | 680 | 48,619 | 2,431 |
| FT- Senior Library Asst. Circulation Dept | Briitany Cherie | 10/30/2018 | 680 | 44,526 | 3,117 |
| Bi-Lingual Library Assistant | Elisandra Alves | 1/10/2022 | | 36,858 | |
| FT- Senior Library Asst. Childrens Dept | Vacant | | | 41,157 | 2,924 |
| Jr. Building Custodian | Maria Teixeira | 10/23/2017 | 480 | 60,972 | |
| Jr. Building Custodian | Anthony Kashgagian | 10/25/2017 | 480 | 60,972 | |
| Asst. Branch Supervisor | Carlos Lopez-Rojas | 7/27/2015 | 950 | 58,000 | 1,740 |
| Asst. Children's Room Supervisor | Vacant | | | 43,386 | |
| FT-Senior Library Asst-Floater | Vacant | | | 41,775 | 2,924 |
| FT-Senior Library Asst-Floater | Vacant | | | 41,775 | 2,924 |
| Branch Librarian | Ashley Munoz | 6/24/2024 | | 59,977 | 6,597 |
| **Total** | | | **19,000** | **1,776,490** | **106,685** |

DEPARTMENT: Library

## Part-Time

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Asst. Branch Supervisor | Kevin Boucher | 11/22/2021 | 510 | 39,104 | 1,564 |
| Asst. Branch Supervisor | Alexis Reed | 11/13/2017 | 510 | 42,739 | |
| Library Asst-Branch | Seth Harriot | 2/18/2020 | 510 | 31,073 | |
| Library Asst-Branch | Sarah Logue | 11/14/2022 | | 27,184 | 816 |
| Library Asst-Adult Services | Jude-Jamar Cherie | 2/21/2023 | | 26,297 | 789 |
| Library Asst-Childrens | Dagmar Medina | 8/26/1997 | 1,070 | 31,073 | 1,554 |
| Library Asst-Circulation | VACANT | | | 24,587 | 1,721 |
| Library Asst-Circulation | Cristina Zarate Ruiz | 1/21/2025 | | 25,702 | 771 |
| Library Asst-Circulation | VACANT | | | 24,587 | |
| Library Asst-Circulation | VACANT | | | 24,587 | |
| Library Asst-Circulation | VACANT | | | 24,587 | |
| Library Asst-Circulation | VACANT | | | 24,587 | |
| Library Asst/Delivery Driver-Circulation | Konnor Mello | 1/21/2025 | | 25,702 | 771 |
| Bi-Lingual Asst-Circulation | VACANT | | | 24,587 | |
| Children's Page | Ashley Rodriguez | 1/27/2025 | | 11,167 | |
| Circulation Page | Peter Bryant | 1/13/2025 | | 11,167 | |
| Circulation Page | Emely Lemus Vasquez | 1/13/2025 | | 11,167 | |
| Circulation Clerk | Sebastian Ortiz-Boscana | 10/14/2025 | | 11,167 | |
| Circulation Clerk | Ruudfred Etienne | 11/10/2025 | | 15,761 | 473 |
| Circulation Clerk | VACANT | | | 15,647 | |
| Senior Library Asst-STEM | Isabella Guerero | 10/20/2025 | | 33,975 | 2,378 |
| **Total** | | | **2,600** | **506,447** | **10,837** |

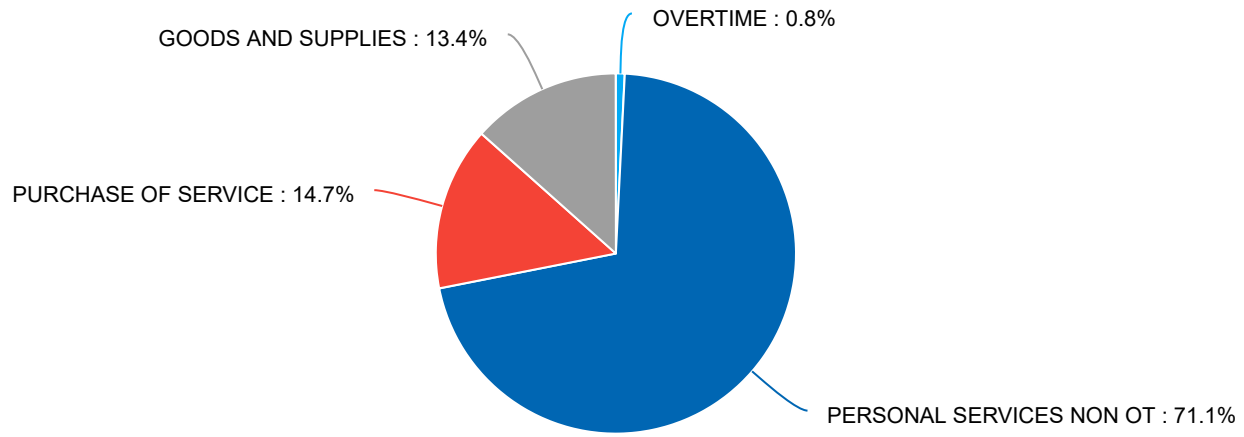
## Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 126,362 |
| FULL-TIME SALARIES | 1,590,000 |
| HAZARDOUS DUTY | 1,248 |
| HOLIDAY | 678 |
| LONGEVITY | 21,200 |
| PART-TIME SALARIES | 506,267 |
| SEPARATION COSTS | 122,000 |
| SHIFT DIFFERENTIAL | 75,000 |
| STIPEND | 3,300 |
| UNIFORM CLOTHING ALLOWANCE | 3,400 |
| **Total** | **2,451,955** |

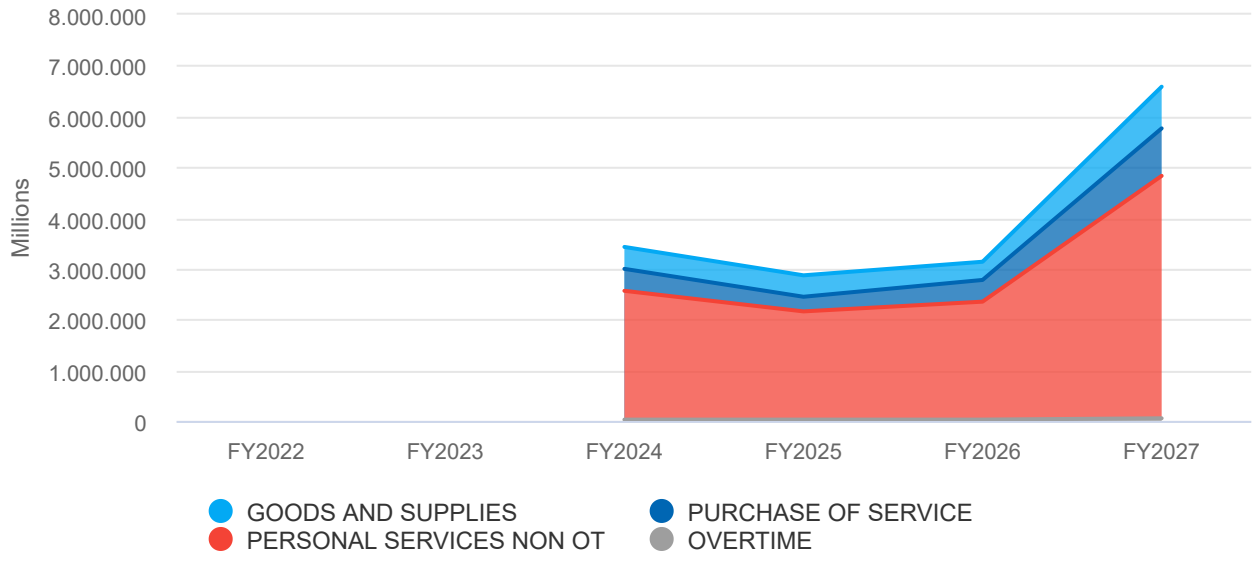
DEPARTMENT: Library

## Financial Overview

### Financial Overview by Statutory Category




### Budgeted and Historical Expenditures by Expense Type



DEPARTMENT: Library

## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 21,256.41 | 26,000.00 | 26,000.00 | -% |
| PERSONAL SERVICES NON OT | 1,914,999.99 | 2,322,784.00 | 2,451,955.00 | 5.6% |
| PURCHASE OF SERVICE | 380,516.06 | 427,450.00 | 507,450.00 | 18.7% |
| GOODS AND SUPPLIES | 438,885.93 | 358,575.00 | 462,000.00 | 28.8% |
| **STATE AID FUND** | | | | |
| **TOTAL GENERAL FUND:** | **$ 2,755,658.39** | **$ 3,134,809.00** | **$ 3,447,405.00** | **10.0%** |
| **TOTAL LIBRARY:** | **$ 2,755,658.39** | **$ 3,134,809.00** | **$ 3,447,405.00** | **10.0%** |

DEPARTMENT: Library

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **CULTURE AND RECREATION** | | | | |
| **LIBRARY** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 21,256.41 | 26,000.00 | 26,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 21,256.41** | **$ 26,000.00** | **$ 26,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 1,496,854.20 | 1,497,949.00 | 1,590,000.00 | 6.1% |
| PART-TIME SALARIES | 252,304.92 | 479,815.00 | 506,267.00 | 5.5% |
| STIPEND | 3,312.61 | - | 3,300.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| LONGEVITY | 18,650.00 | 20,000.00 | 21,200.00 | 6.0% |
| SHIFT DIFFERENTIAL | 42,544.19 | 75,000.00 | 75,000.00 | -% |
| HOLIDAY | - | 678.00 | 678.00 | -% |
| EDUCATIONAL INCENTIVE | 88,922.59 | 120,194.00 | 126,362.00 | 5.1% |
| OUT OF GRADE | 2,445.67 | - | - | -% |
| HAZARDOUS DUTY | - | 1,248.00 | 1,248.00 | -% |
| SEPARATION COSTS | 4,065.81 | 122,000.00 | 122,000.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 3,400.00 | 3,400.00 | 3,400.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,914,999.99** | **$ 2,322,784.00** | **$ 2,451,955.00** | **5.6%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | 10,745.10 | - | 80,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 50,648.99 | 80,000.00 | 80,000.00 | -% |
| SEWER & WATER CHARGES | 6,004.71 | 7,000.00 | 7,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 125,006.85 | 120,000.00 | 120,000.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | - | 5,000.00 | 5,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 8,022.70 | 4,200.00 | 4,200.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 23,440.08 | 56,000.00 | 56,000.00 | -% |
| SECURITY/FIRE CONTROL | 81,678.60 | 80,000.00 | 80,000.00 | -% |
| PUBLIC SAFETY | 67,569.03 | 65,000.00 | 65,000.00 | -% |
| COMMUNICATION SERVICES | 4,950.00 | 8,000.00 | 8,000.00 | -% |
| EXTERMINATING & PEST CONTROL | 1,700.00 | 1,500.00 | 1,500.00 | -% |
| PRINTING | 750.00 | 750.00 | 750.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 380,516.06** | **$ 427,450.00** | **$ 507,450.00** | **18.7%** |

DEPARTMENT: Library

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 22,000.00 | 25,000.00 | 25,000.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 54,919.46 | 60,000.00 | 65,000.00 | 8.3% |
| BUILDING SUPPLIES | 11,066.01 | 11,000.00 | 11,000.00 | -% |
| ELECTRICAL SUPPLIES | 2,260.87 | 2,000.00 | 2,000.00 | -% |
| JANITORIAL SUPPLIES | 9,984.05 | 10,000.00 | 10,000.00 | -% |
| BOOKS/PERIODICALS | 322,843.29 | 233,575.00 | 333,000.00 | 42.6% |
| IN-STATE TRAVEL | 70.63 | 1,000.00 | 1,000.00 | -% |
| TUITION & TRAINING | 15,000.00 | 15,000.00 | 15,000.00 | -% |
| DEPARTMENT EQUIPMENT | 741.62 | 1,000.00 | - | (100.0%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 438,885.93** | **$ 358,575.00** | **$ 462,000.00** | **28.8%** |
| **TOTAL LIBRARY:** | **$ 2,755,658.39** | **$ 3,134,809.00** | **$ 3,447,405.00** | **10.0%** |
| **TOTAL CULTURE AND RECREATION:** | **$ 2,755,658.39** | **$ 3,134,809.00** | **$ 3,447,405.00** | **10.0%** |
| **TOTAL GENERAL FUND EXPENDITURES:** | **$ 2,755,658.39** | **$ 3,134,809.00** | **$ 3,447,405.00** | **10.0%** |

DEPARTMENT: Mayor

# Mayor

**Moises M. Rodrigues**
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

- Provides resources to Constituents specific to their issues and concerns
- Maintains a high level of collaboration and networking with non-profits and programs in the City of Brockton
- Hosts and attends events on behalf of the office within the City of Brockton
- Engages in and reinforces relationships with businesses, programs and nonprofits to enhance and improve our Municipality
- Assists with immigration paperwork/forms (i.e., work authorization, Affidavit of Support, etc.)
- Delivers community outreach to the unhoused, assists with housing, SNAP, Social Security and other resource applications/referrals
- Manages de-escalation efforts for constituents in crisis and in need of mediation services
- Participates in initiatives such as: Homeless Task Force and Mayor's Opioid Overdose Prevention Coalition, Healthy Equity Task Force, the Quality of Life Task Force, Code Enforcement Task Force, Brockton After Dark, Department of Mental Health (DMH) Brockton Site Board, Community Services of Greater Brockton, Brockton Youth Council and Youth Task Force
- Updates community organizations about resource opportunities
- Assists with Municipal grant search, research, and applications
- Provides oversight of Bachelors in Social Work and Masters in Social Work interns
- Offers Internship opportunities related to local government and public relations

## FY26 **Accomplishments**

- Increased the membership of the Homeless Task Force by five
- Increased the membership of the Brockton Mayor's Opioid Overdose Prevention Coalition by three
- Created and administered an Opioid Settlement Funds Grant Program
- Partnered with BAMSI to design a day center to address services to those experiencing homelessness, substance use, and mental health conditions
- Collaborated with City grant writers on the submission of the Diversion to Care Grant from the Department of Public Health that will allow for a community needs assessment to be completed within the City in regard to social services

DEPARTMENT: Mayor

- Utilized funding from the Diversion to Care Grant to hire a Social Services Liaison to work with the Director of Social Services on all related matters
- Compiled, created, translated, and distributed new resource pamphlets regarding City-wide social services resources
- Vetoed two ordinances that could negatively impact those experiencing homelessness, in an effort to maintain humane and ethical safety standards for all residents
- Requested a resolve be filed; Created and presented statistical research and ideas on how to better address health and safety concerns brought up regarding those experiencing homelessness within the city
- Completed construction on the new Lawrence Cosgrove Memorial Pool (funded via ARPA and Omnibus funding)
- Completed renovation to the War Memorial Building (funded via ARPA)
- Completed renovation and expansion of the Mary Cruise Kennedy Center - Council on Aging
- Hosted three Mayors of Cape Verde and their cabinet members; Turkey's Consul General; Haiti Consul General and staff members
- Coordinated and hosted the 38th Downtown Holiday Parade and Celebration
- Completed upgrades to 5 neighborhood parks within the City of Brockton (funded via ARPA)
- Erected the Marvelous Marvin Hagler statue on Marvelous Marvin Hagler Way
- Hosted 31 flag raisings promoting Brockton's rich cultural landscape
- Worked with the Plymouth County District Attorney's Office, as well as Family and Community Resources, to install informational media regarding human trafficking to increase awareness and safety
- Visited several schools throughout the City to provide resources and hear faculty concerns
- Assisted in facilitating a relationship between the Brockton Area Transit (BAT) and the Southeastern Technical Institute to address student transportation issues as it relates to attendance concerns
- Maintained a resident assistance tracker to document the number of migrant residents assisted by the Mayor's Office, with over 70 residents receiving support
- Co-hosted two immigrant listening sessions in collaboration with Brockton Public Schools to discuss changes to immigration policies and procedures
- Attended and presented at two immigrant listening sessions hosted by community organizations, providing updates on immigration and engaging with the migrant population
- Created a service provider resource component which updates weekly
- Created multilingual brochures and pamphlets from the Department of Commerce covering topics such as protecting against scams, properly registering a business, and setting up a bank account
- Created "Know Your Rights" cards as a resource for residents who may encounter ICE agents
- Built a professional relationship with the South Coastal Counties Legal Services to partner on Know Your Rights trainings, emergency preparedness and legal referrals
- Established a collaborative partnership between the Mayor's Office and Brockton Public Schools to strengthen the support system between the two entities as it relates to immigration
- Hosted City-wide donations drives for turkeys, Holiday gifts, warm clothing, feminine hygiene products, and books

DEPARTMENT: Mayor

### Objectives

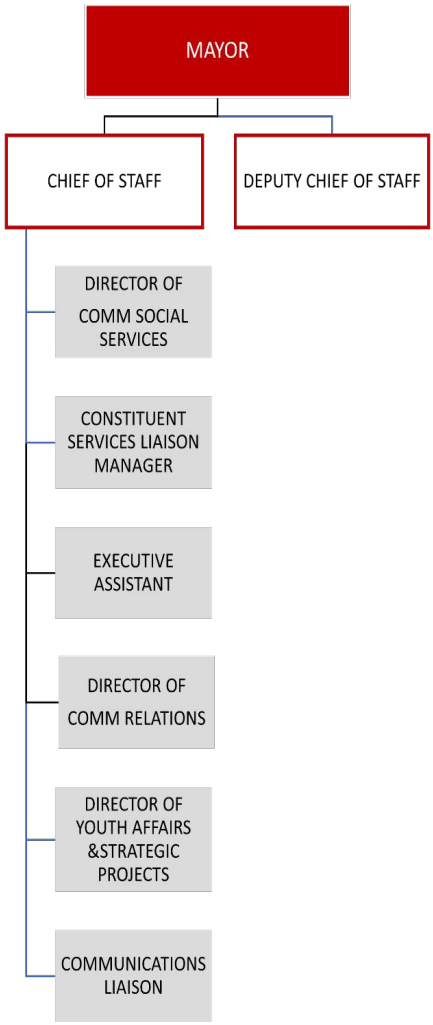
| Objective | Status | City Goal |
|---|---|---|
| 1. Maintaining a high level of professionalism and completion rate in handling Constituent concerns and issues. | **Ongoing FY27** | **3,6** |
| 2. Continue to develop the framework for a multi-faceted immigration services office. | **Ongoing FY27** | **3,5,6** |
| 3. Increase opportunities for new initiatives to support the alleviation of the ongoing opioid and homelessness problem | **Ongoing FY27** | **2,4,5,6** |
| 4. Continue to expand the outreach via official social media pages and expand on opportunities for multi-cultural content | **Ongoing FY27** | **1,8** |
| 5. Strengthen relationships with elected officials and appointees to state, local, county, and federal offices and committees | **Ongoing FY27** | **7** |
| 6. Continue to engage youth in community based educational development opportunities | **Ongoing FY27** | **4,6** |
| 7. Expand current relationships and explore new opportunities for collaboration with local businesses and organizations. | **Ongoing FY27** | **1,8,9** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Number of accounts reached across social media platforms | 990,500 | 1,000,000 | 1,100,000 |
| 2 | Homelessness outreach visits conducted | 273 | 300 | 325 |
| 3 | Constituent Concerns Resolved | 2,000 | 1,352 | 2,000 |
| 4 | Participants in Brockton after Dark | 183 | 200 | 215 |
| 5 | Number of people housed | 10 | 15 | 20 |
| 6 | Resource deliveries to community members | 1,315 | 1,340 | 1,400 |
| 7 | Constituents appointed to boards and commissions | 20 | 35 | 40 |
| 8 | New followers across social media | 1,400 | 2,500 | 2,800 |
| 9 | Community Contracts for Social Services | 7 | 10 | 15 |

DEPARTMENT: Mayor

## Organizational Chart



DEPARTMENT: Mayor

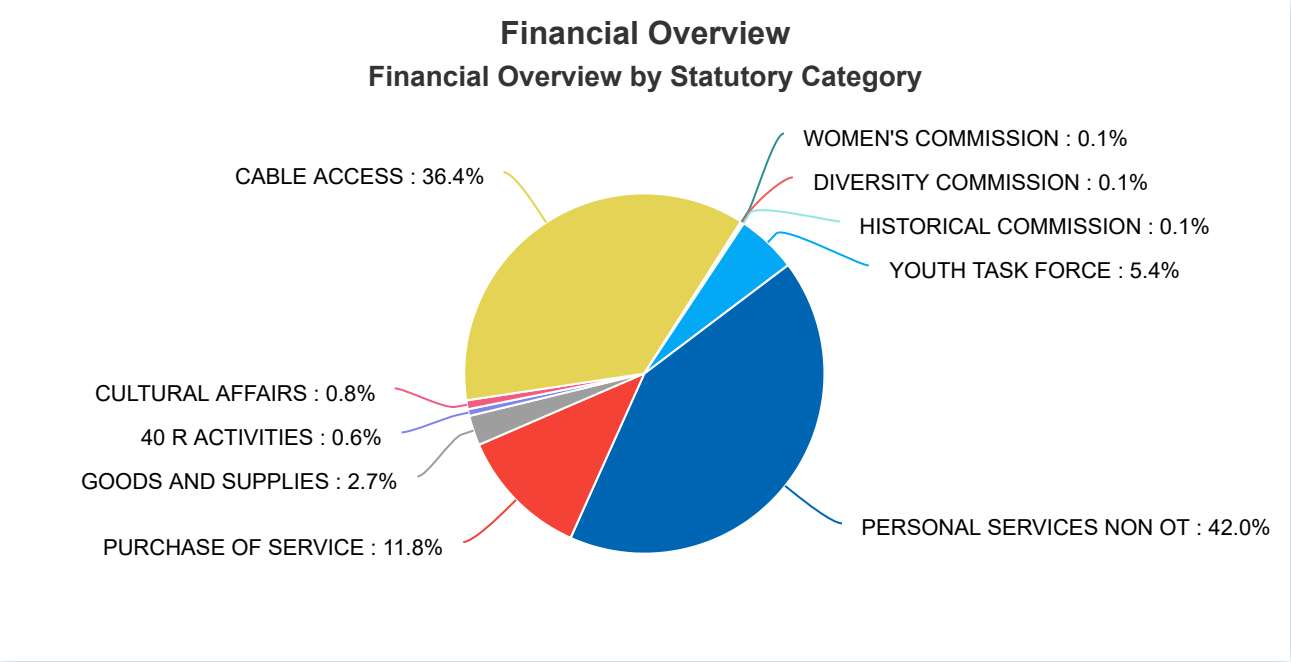
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Mayor | Moises Rodrigues | 1/8/2014 | | 197,684 | |
| Chief of Staff | Sydne Marrow | 8/25/2021 | | 128,807 | |
| Deputy Chief of Staff | Nelson Fernandes | 12/8/2025 | | 95,717 | |
| Director of Social Services | Jazmine Bradsher | 10/18/2021 | | 89,997 | |
| Constituent Services Liaison | Emma Reardon | 2/24/2025 | | 63,750 | |
| Communications Liaison | Suzanne Mccormack | 1/30/2023 | | 70,358 | |
| Executive Assistant | Ivana Jessamy | 11/14/2022 | | 68,192 | |
| Special Assistant/ Director of Comm. Relations | Patricia Sanon | 1/12/2026 | | 76,500 | |
| Director of Youth Affairs & Strategic Projects | Clayton Barros | 1/5/2026 | | 69,431 | |
| **Total** | | | | **860,436** | |

### Personal Services Summary

| | |
|---|---|
| FULL-TIME SALARIES | 726,328 |
| LONGEVITY | 950 |
| PART-TIME SALARIES | 50,000 |
| **Total** | **777,278** |

DEPARTMENT: Mayor




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | - | 3,000.00 | - | (100.0%) |
| PERSONAL SERVICES NON OT | 794,872.67 | 1,018,228.40 | 777,278.00 | (23.7%) |
| PURCHASE OF SERVICE | 17,127.54 | 299,000.00 | 219,000.00 | (26.8%) |
| GOODS AND SUPPLIES | 42,394.93 | 50,774.00 | 50,800.00 | 0.1% |
| 40 R ACTIVITIES | - | 11,041.00 | 11,041.00 | -% |
| CULTURAL AFFAIRS | 3,436.69 | 15,000.00 | 15,000.00 | -% |
| CABLE ACCESS | 675,000.00 | 675,000.00 | 675,000.00 | -% |
| WOMEN'S COMMISSION | 1,303.75 | 1,500.00 | 1,500.00 | -% |
| DIVERSITY COMMISSION | - | 1,500.00 | 1,500.00 | -% |
| HISTORICAL COMMISSION | - | 1,500.00 | 1,500.00 | -% |
| YOUTH TASK FORCE | 32,983.05 | 100,000.00 | 100,000.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 1,567,118.63** | **$ 2,176,543.40** | **$ 1,852,619.00** | **(14.9%)** |

DEPARTMENT: Mayor

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **MAYOR** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | - | 3,000.00 | - | (100.0%) |
| **TOTAL OVERTIME:** | **$ -** | **$ 3,000.00** | **$ -** | **(100.0%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 752,065.19 | 934,751.40 | 726,328.00 | (22.3%) |
| PART-TIME SALARIES | 33,981.48 | 82,527.00 | 50,000.00 | (39.4%) |
| LONGEVITY | 950.00 | 950.00 | 950.00 | -% |
| SEPARATION COSTS | 7,876.00 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 794,872.67** | **$ 1,018,228.40** | **$ 777,278.00** | **(23.7%)** |
| **PURCHASE OF SERVICE** | | | | |
| TOURISM PROMO | 8,515.35 | 45,000.00 | 45,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 564.57 | 2,000.00 | 2,000.00 | -% |
| HUMAN SERVICE CONTRACTS | 2,007.79 | 70,000.00 | 50,000.00 | (28.6%) |
| CONSULTANTS | - | 85,000.00 | 50,000.00 | (41.2%) |
| ADVERTISING | - | 10,000.00 | 10,000.00 | -% |
| PRINTING | 717.00 | 2,000.00 | 2,000.00 | -% |
| CONTRACTUAL SERVICES | 649.50 | 75,000.00 | 50,000.00 | (33.3%) |
| HOLIDAY PARADE | 4,673.33 | 10,000.00 | 10,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 17,127.54** | **$ 299,000.00** | **$ 219,000.00** | **(26.8%)** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 3,395.85 | 5,000.00 | 5,000.00 | -% |
| IN-STATE TRAVEL | 113.00 | 2,500.00 | 2,500.00 | -% |
| OUT OF STATE TRAVEL | 8,594.32 | 7,500.00 | 7,500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 30,291.76 | 35,774.00 | 35,800.00 | 0.1% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 42,394.93** | **$ 50,774.00** | **$ 50,800.00** | **0.1%** |
| **40 R ACTIVITIES** | | | | |
| 40 R | $ - | $ 11,041.00 | $ 11,041.00 | -% |
| **TOTAL 40 R ACTIVITIES:** | **$ -** | **$ 11,041.00** | **$ 11,041.00** | **-%** |
| **CULTURAL AFFAIRS** | | | | |
| OTHER CONTRACT SERVICES | 3,436.69 | 15,000.00 | 15,000.00 | -% |
| **TOTAL CULTURAL AFFAIRS:** | **$ 3,436.69** | **$ 15,000.00** | **$ 15,000.00** | **-%** |
| **CABLE ACCESS** | | | | |
| CABLE ACCESS | 675,000.00 | 675,000.00 | 675,000.00 | -% |
| **TOTAL CABLE ACCESS:** | **$ 675,000.00** | **$ 675,000.00** | **$ 675,000.00** | **-%** |
| **WOMEN'S COMMISSION** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 1,303.75 | 1,500.00 | 1,500.00 | -% |

DEPARTMENT: Mayor

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **TOTAL WOMEN'S COMMISSION:** | **$ 1,303.75** | **$ 1,500.00** | **$ 1,500.00** | **-%** |
| **DIVERSITY COMMISSION** | | | | |
| OFFICE SUNDRIES/SUPPLIES | - | 1,500.00 | 1,500.00 | -% |
| **TOTAL DIVERSITY COMMISSION:** | **$ -** | **$ 1,500.00** | **$ 1,500.00** | **-%** |
| **HISTORICAL COMMISSION** | | | | |
| OFFICE SUNDRIES/SUPPLIES | - | 1,500.00 | 1,500.00 | -% |
| **TOTAL HISTORICAL COMMISSION:** | **$ -** | **$ 1,500.00** | **$ 1,500.00** | **-%** |
| **YOUTH TASK FORCE** | | | | |
| OTHER CONTRACT SERVICES | $ 32,983.05 | $ 50,000.00 | $ 50,000.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | - | 50,000.00 | 50,000.00 | -% |
| **TOTAL YOUTH TASK FORCE:** | **$ 32,983.05** | **$ 100,000.00** | **$ 100,000.00** | **-%** |
| **TOTAL MAYOR:** | **$ 1,567,118.63** | **$ 2,176,543.40** | **$ 1,852,619.00** | **(14.9%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 1,567,118.63** | **$ 2,176,543.40** | **$ 1,852,619.00** | **(14.9%)** |
| **TOTAL EXPENDITURES:** | **$ 1,567,118.63** | **$ 2,176,543.40** | **$ 1,852,619.00** | **(14.9%)** |

DEPARTMENT: Parking Authority

# 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.

## Service

- 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 restriping.
- Continue to review and maintain the structural integrity and utility of city garages.

## FY26 **Accomplishments**

- Installation of new gated PARCS systems in both the Adams and Carpenter Garages.
- Promoted three employees within the department to reward their commitments to the city and department.
- Installation of additional cameras to cover the Lincoln St. lot.
- Reconfigured parking assignments after loss of two lots. Worked out agreement with Superior Court for parking of grand jurors at Warren Ave. lot to better utilize this space.

DEPARTMENT: Parking Authority

## Objectives

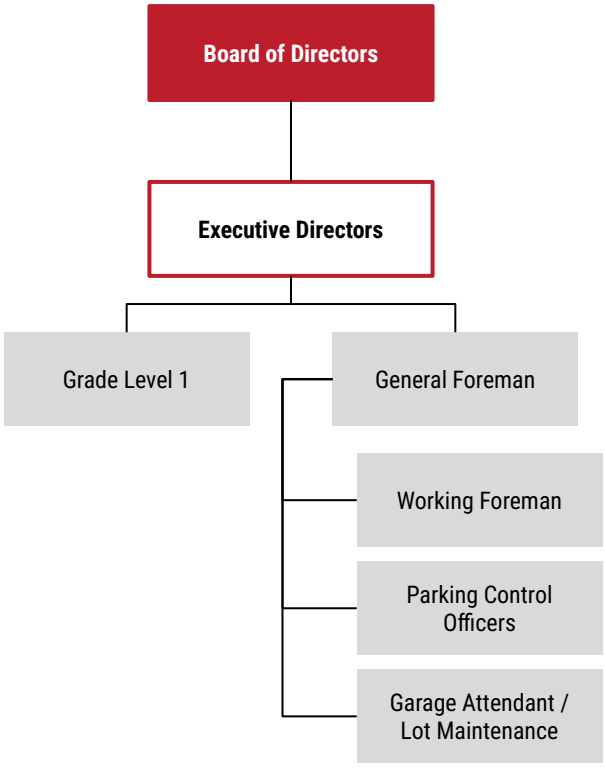
| Objective | Status | City Goal |
|---|---|---|
| 1. Installation of additional cameras in the Adams Garage to cover blind spots and stairtwells for additional security. | **Ongoing FY27** | **2** |
| 2. Utilization of Federal HUD grant for $850,000 for improvements to the Adams Garage. Upgrades to include the elevator, fire suppression system, entrance gate, stairwell lighting and any other projects that are identified. | **Ongoing FY27** | **1** |
| 3. Improvement and upgrading of several downtown parking lots, including seal coating, pot hole repair and line painting. | **Ongoing FY27** | **1,2,3,4** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 2 | Number of ticket errors (%). | 4% | 5% | 6% |
| 5 | Meters replaced (%). | 100% | 100% | 100% |

DEPARTMENT: Parking Authority

## Organizational Chart



DEPARTMENT: Parking Authority

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Executive Director | Eric Akesson | 6/12/2017 | 750 | 122,147 | |
| General Foreman | Jonathan Miranda | 1/21/2021 | 480 | 72,710 | |
| Working Foreman | Louisdor Gay, Jr. | 9/6/2016 | 750 | 63,716 | |
| Grade Level 1 | Polixeny Tsitsopoulos | 6/16/2014 | 750 | 82,404 | 6,592 |
| Parking Control Officer | Paul Sullivan Jr | 11/6/2013 | 750 | 57,467 | |
| Parking Control Officer | Thomas Williams | 10/6/2010 | 950 | 59,198 | |
| Parking Control Officer | VACANT | | | 51,048 | |
| Parking Control Officer | VACANT | | | 51,048 | |
| Parking Control Officer | VACANT | | | 51,048 | |
| Garage Attendant | April Calderon | 11/4/2024 | | 48,072 | |
| Garage Attendant | Alex Mendes | 7/16/2024 | | 54,174 | |
| Garage Attendant | Watna Daluz | 7/29/2024 | | 25,896 | |
| Garage Attendant | Frantzy Faustin | 9/9/2015 | | 30,454 | |
| Garage Attendant | Jacinto Andrade | 8/24/2022 | | 27,881 | |
| Garage Attendant | Ezequiel Fernandes | 8/21/2023 | | 27,063 | |
| Garage Attendant | Luis Lugo | 2/10/2025 | | 26,271 | |
| Garage Attendant | Justin Carvalho | 10/20/2025 | | 25,506 | |
| Board Chair | Manny Centeio | 7/1/2023 | | 3,600 | |
| Board Member | Bernie Hassan | 7/1/2023 | | 2,400 | |
| Board Member | Dennis Eaniri | 7/1/2023 | | 2,400 | |
| Board Member | Illias Potsis | 7/1/2023 | | 2,400 | |
| Board Member | Nick Palantaz | 7/1/2023 | | 2,400 | |
| **Total** | | | **4,430** | **889,303** | **6,592** |

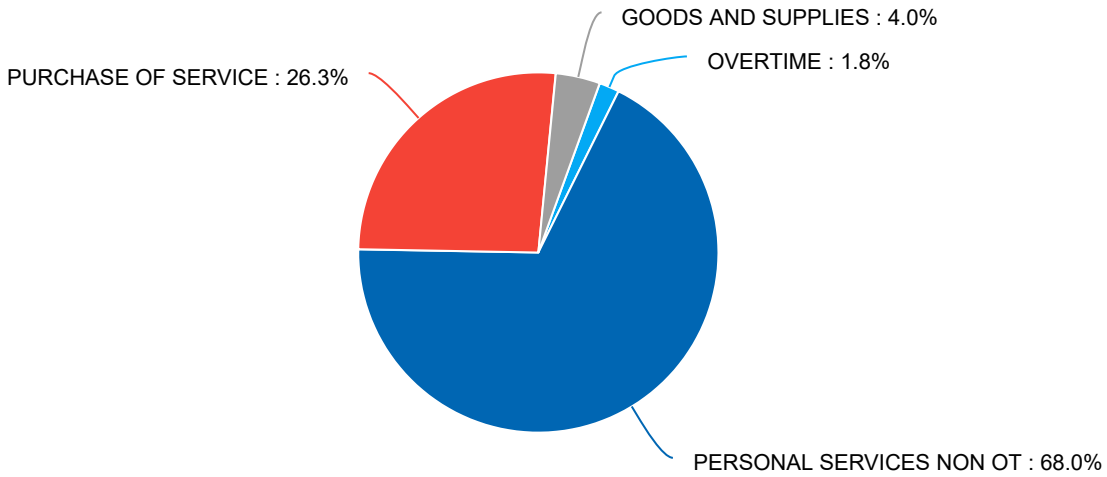
### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 6,592 |
| FULL-TIME SALARIES | 713,031 |
| HOLIDAY | 450 |
| LONGEVITY | 4,430 |
| ON CALL | 18,500 |
| PART-TIME SALARIES | 176,771 |
| UNIFORM CLOTHING ALLOWANCE | 6,800 |
| **Total** | **931,074** |

DEPARTMENT: Parking Authority

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| | | | | |
|---|---|---|---|---|
| **REVENUE** | | | | |
| DEPARTMENTAL REVENUE | 1,849,572.06 | 1,621,000.00 | 1,821,000.00 | 12.3% |
| RETAINED EARNINGS | | | 528,129.00 | -% |
| **TOTAL** | **$ 1,849,572.06** | **$ 1,621,000.00** | **$ 2,349,129.00** | **44.9%** |
| **PARKING AUTHORITY** | **FY2025 Actual** | **FY2026 Adopted Budget** | **FY2027 Proposed Budget** | **% Change** |
| OVERTIME | 17,359.76 | 24,000.00 | 24,000.00 | -% |
| PERSONAL SERVICES NON OT | 705,279.10 | 781,354.00 | 931,074.00 | 19.2% |
| PURCHASE OF SERVICE | 202,038.95 | 285,400.00 | 360,940.00 | 26.5% |
| GOODS AND SUPPLIES | 35,254.15 | 50,450.00 | 54,150.00 | 7.3% |
| **DIRECT COST** | **$ 959,931.96** | **$ 1,141,204.00** | **$ 1,370,164.00** | **20.1%** |
| INDIRECT COST | 500,000.00 | 400,000.00 | 400,000.00 | -% |
| **TOTAL PARKING AUTHORITY:** | **$ 1,459,931.96** | **$ 1,541,204.00** | **$ 1,770,164.00** | **14.9%** |

DEPARTMENT: Parking Authority

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **PARKING AUTHORITY** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 17,359.76 | 24,000.00 | 24,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 17,359.76** | **$ 24,000.00** | **$ 24,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 513,786.62 | 586,033.00 | 713,031.00 | 21.7% |
| PART-TIME SALARIES | 139,323.20 | 158,070.00 | 176,771.00 | 11.8% |
| STIPEND | 13,000.00 | - | - | -% |
| CLERICAL INCENTIVE | - | - | 2,500.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 2,940.00 | 2,940.00 | 4,430.00 | 50.7% |
| HOLIDAY | - | 500.00 | 450.00 | (10.0%) |
| EDUCATIONAL INCENTIVE | 6,535.96 | 6,511.00 | 6,592.00 | 1.2% |
| ON CALL | 13,331.04 | 18,500.00 | 18,500.00 | -% |
| SEPARATION COSTS | 8,412.28 | - | - | -% |
| UNIFORM CLOTHING ALLOWANCE | 5,950.00 | 6,800.00 | 6,800.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 705,279.10** | **$ 781,354.00** | **$ 931,074.00** | **19.2%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | - | 45,000.00 | 100,000.00 | 122.2% |
| REAL ESTATE TAX CHARGES | 1,857.02 | 4,000.00 | 4,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 49,520.41 | 45,000.00 | 50,000.00 | 11.1% |
| VEHICLE REPAIR/MAINTENANCE | 833.22 | 2,000.00 | 2,500.00 | 25.0% |
| DEPART EQUIP REPAIR/MAINT | 1,678.00 | 2,500.00 | 3,500.00 | 40.0% |
| BUILDING RENT/LEASE | 24,150.00 | 26,400.00 | 39,540.00 | 49.8% |
| DEPARTMENTAL EQUIP RENT/LEASE | 180.00 | 500.00 | 900.00 | 80.0% |
| SECURITY/FIRE CONTROL | 2,408.00 | 3,500.00 | 3,500.00 | -% |
| WASTE REMOVAL | 8,990.84 | 9,000.00 | 9,000.00 | -% |
| BANKING SERVICES | 2,557.04 | 2,000.00 | 2,500.00 | 25.0% |
| CONSULTANTS | 9,080.00 | 10,000.00 | 10,000.00 | -% |
| PUBLIC SAFETY | 92,378.26 | 130,000.00 | 130,000.00 | -% |
| ADVERTISING | 260.28 | 500.00 | 500.00 | -% |
| PRINTING | 8,145.88 | 5,000.00 | 5,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 202,038.95** | **$ 285,400.00** | **$ 360,940.00** | **26.5%** |

DEPARTMENT: Parking Authority

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| ENFORCEMENT EQUIPMENT | 4,185.50 | 6,000.00 | 6,000.00 | -% |
| COPY MACHINE SUPPLIES | - | 1,500.00 | 1,500.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 1,798.16 | 2,500.00 | 2,500.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 435.26 | 500.00 | 500.00 | -% |
| BUILDING SUPPLIES | 883.48 | 7,500.00 | 8,500.00 | 13.3% |
| ELECTRICAL SUPPLIES | 157.98 | 1,500.00 | 2,000.00 | 33.3% |
| PLUMBING SUPPLIES | 138.42 | 1,000.00 | 1,000.00 | -% |
| HEATING/AIR CONDITION SUPPLIES | 87.98 | 300.00 | 300.00 | -% |
| TOOLS & HARDWARE SUPPLY | 4,098.40 | 4,000.00 | 4,000.00 | -% |
| JANITORIAL SUPPLIES | 600.30 | 800.00 | 800.00 | -% |
| LANDSCAPING | 421.87 | 1,500.00 | 2,000.00 | 33.3% |
| TIRES | - | 500.00 | 700.00 | 40.0% |
| PARTS/ACCESSORIES/LUBE | 72.82 | 850.00 | 850.00 | -% |
| PURCHASE OF CLOTHING | 397.92 | 5,000.00 | 5,000.00 | -% |
| METER PARTS | 15,534.63 | 11,000.00 | 11,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 1,000.00 | 1,000.00 | -% |
| DEPARTMENT EQUIPMENT | 6,441.43 | 5,000.00 | 6,500.00 | 30.0% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 35,254.15** | **$ 50,450.00** | **$ 54,150.00** | **7.3%** |
| **SNOW REMOVAL** | | | | |
| SNOW REMOVAL | 109,825.00 | 50,000.00 | 60,000.00 | 20.0% |
| **TOTAL SNOW REMOVAL:** | **$ 109,825.00** | **$ 50,000.00** | **$ 60,000.00** | **20.0%** |
| **DEBT SERVICE** | | | | |
| PRINCIPAL ON LONG-TERM DEBT | - | - | 350,000.00 | -% |
| INTEREST ON LONG-TERM DEBT | - | - | 168,965.00 | -% |
| **TOTAL DEBT SERVICE:** | **$ -** | **$ -** | **$ 518,965.00** | **-%** |
| **TOTAL PARKING AUTHORITY:** | **$ 1,069,756.96** | **$ 1,191,204.00** | **$ 1,949,129.00** | **63.6%** |
| **TOTAL PUBLIC SAFETY:** | **$ 1,069,756.96** | **$ 1,191,204.00** | **$ 1,949,129.00** | **63.6%** |
| **TOTAL EXPENDITURES:** | **$ 1,069,756.96** | **$ 1,191,204.00** | **$ 1,949,129.00** | **63.6%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Parks and Recreation

# 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 and softball fields, soccer fields, basketball courts, several memorials, two municipal pools, City Hall Plaza as well as D.W. Field Park and the D.W. Field Golf Course.

The mission of the Parks and Recreation Department is to strive for excellence in City parks, to improve the quality of life in the community through parks usage, and to preserve and strengthen assets, grounds, and infrastructure. By doing so we are dedicated to maintaining the 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 many of the City owned recreation facilities, D.W. Field Park, the adjacent golf course, more than 25 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 Cosgrove Municipal Pool and Manning Pool. 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 which is responsible for setting of rules and regulations for park use, setting of fees at parks and at D.W. Field Golf course, review of permits as well as other general oversight associated with the department.

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.

## 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 has not charged the public for use of the pool. The Manning Pool is owned by Massachusetts' 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.

FY26 **Accomplishments**

## ARPA Funded Project

- Implementation: Completed all 11 ARPA Funded Projects at various parks and DW Field Clubhouse

## Planning and Implementation

- Worked with designers and engineers to plan and design improvements to eight City parks. Put these projects out to bid and began construction.

## D.W. Field Golf Course 2025 Golf Season

- The 2025 golf season was the most successful season in the history of the golf course. Without any significant rate increases the gross sales for greens fees, permits, and golf carts exceeded $1.8 million.

## D.W. Field Golf Course Improvements

- With the continued support of the City we have recently purchased several pieces of equipment that will help keep the course in top shape and improve the playability of the course. With the spring delivery of the new fleet of carts we expect a significant boost in player comfort and satisfaction as well as increased efficiency in the operation of the Pro Shop and the course. Our winter tree removal program focused on improving turf health by reducing the canopy and allowing for more morning sunlight on where turf loss had resulted.

DEPARTMENT: Parks and Recreation

## D.W. Field Park

- The Park Department applied for and received a 2025 MVP Grant through the Department of Energy and Environmental Affairs. This nearly one million dollar grant focuses on preliminary road designs that control stormwater through a combination of traditional and "green" stormwater infrastructure. When implemented these designs will not only improve the ecological functioning of the Park by treating stormwater before returning it to the water table of the ponds but will also improve safety for those using the Park.
- The Park Department also applied for and received a PARC Grant offered through the Department of Energy and Environmental Affairs for improvement to the Tower Hill Parking Area. These improvements, to be completed in FY27 will be the first step in seeing ideas generated in the DW Field ParkMaster Plan Phase I come to fruition.
- The Park Department was also able to upgrade equipment and vehicles to maintain the Park System and increase the staff by an employee.

DEPARTMENT: Parks and Recreation

## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1.Update maintenance equipment to increase efficiency and overall public and employee safety. | **Ongoing FY27** | **1,2** |
| 2. Identify and establish plans to improve user enjoyment and safety within DW Field Park | **Ongoing FY27** | **1,2** |
| 3. Make improvements to the park system as a whole to meet the growing demands of current popular sports and outdoor fitness demands | **Ongoing FY27** | **1,2** |
| 4. Ensure the stability of six dams within DW Field Park | **Ongoing FY27** | **1,2** |
| 5. Continue to work with community groups for organized events | **Ongoing FY27** | **1,2** |
| 6. Continue a scheduled and regular aeration and fertilization program at high use fields to increase plant coverage, health and attempt to minimize damage from use | **Ongoing FY27** | **1,2** |
| 7. Operate two pools with an emphasis on user safety and enjoyment | **Ongoing FY27** | **1,2** |
| 8. Improve playing conditions and user enjoyment at DW Field Golf Course and increase rounds played | **Ongoing FY27** | **1,2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Maintenance equipment purchased | 1 | 4 | 6 |
| 3 | Rating of dam stability (1-100 scale)* | 70% | 80% | 80% |
| 7 | Number of golf personnel at D.W. Field Park | 5 | 5 | 5 |
| 8 | Rating of level of satisfaction among golfers (1-100 scale)** | 90% | 100% | 95% |
| 9 | Percent of customers rated the condition of the parks as good to excellent***. | 70% | 75% | 85% |

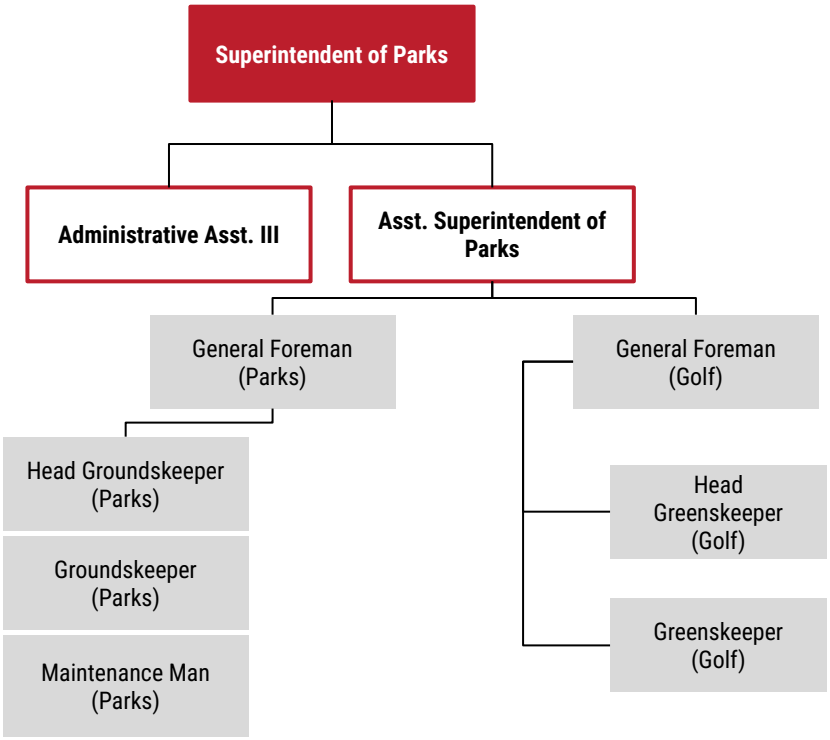
*Rating scale: 1%= low stability, 100%= high stability

**Rating scale: 1%= low satisfaction, 100%= high satisfaction

***Condition: 1-100% scale

DEPARTMENT: Parks and Recreation

## Organizational Chart



DEPARTMENT: Parks and Recreation

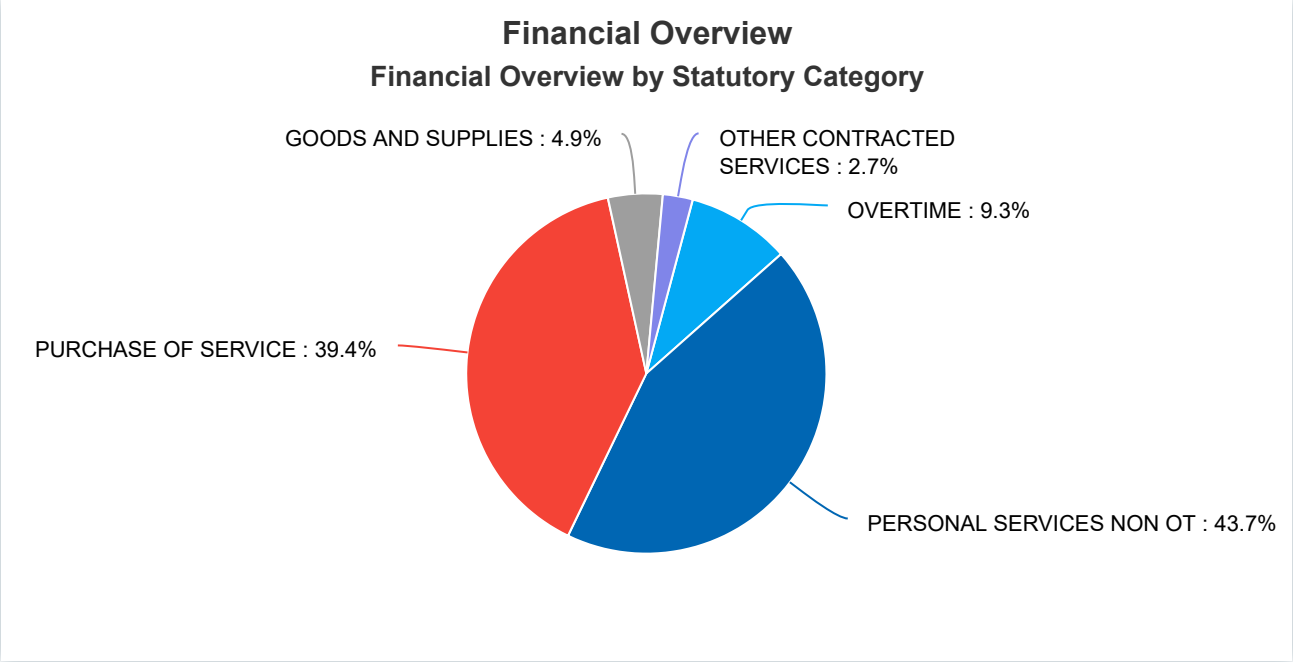
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Superintendent of Parks | Timothy W. Carpenter | 8/30/2011 | 375 | 104,701 | 1,600 |
| Asst. Superintendent of Parks/ Super. Of Golf | Kurt Calderwood | 5/27/2014 | 750 | 105,785 | 7,405 |
| General Foreman (Parks) | Russell Munies | 1/7/1968 | 1,350 | 79,445 | |
| General Foreman (Golf) | Michael Saleeba | 10/26/2015 | 750 | 79,445 | |
| Head Groundskeeper(Parks) | David Spillane | 8/28/2000 | 1,350 | 72,921 | |
| Head Greenskeeper (Golf) | John Colitti | 4/23/1990 | 1,350 | 72,921 | |
| Groundskeeper (Parks) | Anthony Salemi | 8/24/2015 | 750 | 62,661 | |
| Groundskeeper (Parks) | James Salemi | 7/8/2019 | 950 | 66,482 | |
| Greenskeeper (Golf) | Michael Bunar | 7/1/2005 | 1,250 | 62,661 | |
| Maintenance Man (Parks) | Kenneth Elias | 8/16/2004 | 1,250 | 62,471 | |
| Maintenance Man (Parks) | Teigan Mitchell | 8/14/2023 | | 60,655 | |
| Administrative Assistant III | Rene Brown | 5/3/1993 | 1,350 | 78,202 | 2,346 |
| Greenskeeper (Golf) | Luke Grande | 3/15/2023 | | 60,845 | |
| **Total** | | | **11,475** | **969,195** | **11,351** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CDL STIPEND | 3,000 |
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 11,351 |
| FULL-TIME SALARIES | 969,195 |
| HOLIDAY | 435 |
| LONGEVITY | 11,475 |
| ON CALL | 46,967 |
| OUT OF GRADE | 5,000 |
| SEPARATION COSTS | 35,000 |
| SHIFT DIFFERENTIAL | 45,000 |
| STIPEND | 7,400 |
| TEMPORARY/SEASONAL | 20,000 |
| UNIFORM CLOTHING ALLOWANCE | 17,000 |
| **Total** | **1,176,323** |

DEPARTMENT: Parks and Recreation




## Financial Overview Summary

| PARKS AND RECREATION | FY2025 Actual | FY2026 Estimated Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **REVENUE** | | | | |
| DEPARTMENTAL REVENUE | 2,017,178.67 | 1,700,000.00 | 1,800,000.00 | 5.9% |
| RETAINED EARNINGS | 510,967.00 | 162,398.00 | 391,492.00 | 141.1% |
| GENERAL FUND SUBSIDY | 600,000.00 | 775,000.00 | 500,000.00 | (35.5%) |
| **TOTAL** | **$ 3,128,145.67** | **$ 2,637,398.00** | **$ 2,691,492.00** | **2.1%** |

| PARKS AND RECREATION | FY2025 Actual | FY2026 Adopted Budget | FY Proposed Budget | % Change |
|---|---|---|---|---|
| OVERTIME | 278,149.58 | 250,000.00 | 250,000.00 | -% |
| PERSONAL SERVICES NON OT | 1,096,070.84 | 1,256,602.00 | 1,176,323.00 | (6.4%) |
| PURCHASE OF SERVICE | 845,410.35 | 889,840.00 | 1,060,360.00 | 19.2% |
| GOODS AND SUPPLIES | 123,556.09 | 165,040.00 | 132,041.00 | (20.0%) |
| OTHER CONTRACTED SERVICES | 57,399.23 | 67,768.00 | 72,768.00 | 7.4% |
| **DIRECT COST** | **$ 2,400,586.09** | **$ 2,629,250.00** | **$ 2,691,492.00** | **2.4%** |
| **TOTAL PARKS AND RECREATION:** | **$ 2,400,586.09** | **$ 2,629,250.00** | **$ 2,691,492.00** | **2.4%** |

DEPARTMENT: Parks and Recreation

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **CULTURE AND RECREATION** | | | | |
| **PARK AND REC COMMISSION** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 278,149.58 | 250,000.00 | 250,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 278,149.58** | **$ 250,000.00** | **$ 250,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 871,214.74 | 933,007.00 | 969,195.00 | 3.9% |
| PART-TIME SALARIES | - | 7,400.00 | - | (100.0%) |
| TEMPORARY/SEASONAL | 285.00 | 40,000.00 | 20,000.00 | (50.0%) |
| STIPEND | 5,000.00 | - | 7,400.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 9,990.00 | 12,255.00 | 11,475.00 | (6.4%) |
| SHIFT DIFFERENTIAL | 45,141.99 | 51,205.00 | 45,000.00 | (12.1%) |
| HOLIDAY | - | - | 435.00 | -% |
| EDUCATIONAL INCENTIVE | 9,147.12 | 11,170.00 | 11,351.00 | 1.6% |
| ON CALL | 44,266.56 | 45,589.00 | 46,967.00 | 3.0% |
| OUT OF GRADE | 4,449.84 | 8,000.00 | 5,000.00 | (37.5%) |
| HAZARDOUS DUTY | - | 6,240.00 | - | (100.0%) |
| SEPARATION COSTS | 29,832.84 | 58,724.00 | 35,000.00 | (40.4%) |
| WORKERS COMPENSATION | 56,942.75 | 53,872.00 | - | (100.0%) |
| UNIFORM CLOTHING ALLOWANCE | 15,300.00 | 17,000.00 | 17,000.00 | -% |
| EMPLOYEE LIC & REGISTRATION | - | 1,400.00 | - | (100.0%) |
| CDL STIPEND | - | 6,240.00 | 3,000.00 | (51.9%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 1,096,070.84** | **$ 1,256,602.00** | **$ 1,176,323.00** | **(6.4%)** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | 33,629.60 | 50,000.00 | 55,000.00 | 10.0% |
| ENERGY (GAS-OIL-DIESEL) | 22,325.43 | 25,034.00 | 25,000.00 | (0.1%) |
| SEWER & WATER CHARGES | 21,743.14 | 40,000.00 | 40,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 24,857.35 | 35,000.00 | 35,000.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 18,606.92 | 20,000.00 | 20,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 40,614.83 | 20,000.00 | 30,000.00 | 50.0% |
| DEPARTMENTAL EQUIP RENT/LEASE | 1,589.25 | 5,900.00 | 87,000.00 | 1374.6% |
| SECURITY/FIRE CONTROL | 2,000.00 | 2,000.00 | 3,000.00 | 50.0% |
| CUSTODIAL SERVICES | 6,020.00 | 7,560.00 | 7,560.00 | -% |
| PROPERTY RELATED SERVICES | 20,070.00 | 30,000.00 | 20,000.00 | (33.3%) |
| BANKING SERVICES | 31,563.94 | 48,246.00 | 50,000.00 | 3.6% |
| CONSULTANTS | 6,610.00 | 20,000.00 | 10,000.00 | (50.0%) |
| PUBLIC SAFETY | 269.52 | 300.00 | 300.00 | -% |
| OTHER CONTRACT SERVICES | 321,357.77 | 332,500.00 | 350,000.00 | 5.3% |
| ADVERTISING | 241.00 | 3,500.00 | 3,500.00 | -% |
| COMMUNICATION SERVICES | 2,423.23 | 4,300.00 | 3,500.00 | (18.6%) |

DEPARTMENT: Parks and Recreation

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| POOL MAINTENANCE | 70,762.16 | 95,000.00 | 95,000.00 | -% |
| GOLF COURSE IMP R/E | 102,331.97 | 25,000.00 | 100,000.00 | 300.0% |
| POOL OPERATIONS | 117,894.24 | 125,000.00 | 125,000.00 | -% |
| PRINTING | 500.00 | 500.00 | 500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 845,410.35** | **$ 889,840.00** | **$ 1,060,360.00** | **19.2%** |
| **PARK IMPROVEMENTS** | | | | |
| PARK PLAYGROUND IMPROVEMENTS | 19,899.89 | 20,000.00 | 25,000.00 | 25.0% |
| **TOTAL PARK IMPROVEMENTS:** | **$ 19,899.89** | **$ 20,000.00** | **$ 25,000.00** | **25.0%** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | 954.79 | 500.00 | 500.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 999.93 | 1,200.00 | 1,200.00 | -% |
| BUILDING SUPPLIES | 992.32 | 1,000.00 | 1,000.00 | -% |
| ELECTRICAL SUPPLIES | 799.19 | 800.00 | 800.00 | -% |
| PLUMBING SUPPLIES | 200.00 | 200.00 | 200.00 | -% |
| TOOLS & HARDWARE SUPPLY | 749.91 | 750.00 | 1,000.00 | 33.3% |
| POOLS & PLAYGROUND SUPPLIES | 3,499.30 | 3,500.00 | 4,000.00 | 14.3% |
| JANITORAL SUPPLIES | 4,290.35 | 4,700.00 | 4,700.00 | -% |
| LANDSCAPING | 8,766.54 | 7,500.00 | 7,500.00 | -% |
| GASOLINE | 21,359.12 | 60,000.00 | 40,000.00 | (33.3%) |
| TIRES | 1,849.89 | 2,000.00 | 2,000.00 | -% |
| PARTS/ACCESSORIES/LUBE | 15,194.38 | 15,221.00 | 16,000.00 | 5.1% |
| FOOD PURCHASE | 79.14 | - | - | -% |
| CHEMICALS | 26,273.62 | 15,000.00 | 35,000.00 | 133.3% |
| TRAFFIC LINES & SIGNS ETC. | 341.75 | 400.00 | 400.00 | -% |
| RECREATIONAL SUPPLIES | 799.21 | 800.00 | 800.00 | -% |
| GOLF CART SUPPLIES/PARTS | 27,326.64 | 34,000.00 | 4,000.00 | (88.2%) |
| PONDS & FISHERY | 79.94 | 100.00 | - | (100.0%) |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 1,000.00 | 1,000.00 | -% |
| LICENSE & REGISTRATION | 2,125.06 | 4,400.00 | 3,941.00 | (10.4%) |
| DEPARTMENT EQUIPMENT | 6,875.01 | 11,969.00 | 8,000.00 | (33.2%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 123,556.09** | **$ 165,040.00** | **$ 132,041.00** | **(20.0%)** |
| **SUMMER PARK PROGRAMS** | | | | |
| SUMMER PLAYGRD IMPROVEMENTS | 37,499.34 | 47,768.00 | 47,768.00 | -% |
| **TOTAL SUMMER PARK PROGRAMS:** | **$ 37,499.34** | **$ 47,768.00** | **$ 47,768.00** | **-%** |
| **TOTAL PARK AND REC COMMISSION:** | **$ 2,400,586.09** | **$ 2,629,250.00** | **$ 2,691,492.00** | **2.4%** |
| **TOTAL CULTURE AND RECREATION:** | **$ 2,400,586.09** | **$ 2,629,250.00** | **$ 2,691,492.00** | **2.4%** |
| **TOTAL EXPENDITURES:** | **$ 2,400,586.09** | **$ 2,629,250.00** | **$ 2,691,492.00** | **2.4%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Planning and Economic Development

# Planning and Economic Development

**Elijah Romulus**
Interim Director of Community Development & Planning



## 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 2026 strategy, which calls for a City-wide masterplan, 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.

## FY26 **Accomplishments**

- Completed a Montello Complete Neighborhood Plan
- Drafted Urban Renewal Plans (less MEPA Requirements) for Lovett Brook, Campello and Montello
- Completed Environment Site Assessment Phase II for 307 Montello
- Secured funding for Site Remediation and UST Removal at 307 Montello
- Finalized and passed MBTA Communities Overlay District for Compliance
- Completed draft Form Based Code Zoning for submission to Council
- Assisted Council with review of Form Based Code Text and Map Amendments
- Drafted Fairgrounds Overlay District zoning
- Completed MVP and SNEP funded nature-based flood mitigation study associated with the Trout Brook Urban Renewal Plan
- Executed MOU with BRA to provide Technical Assistance
- Prepared 2026/2027 CDBG Annual Action Plan
- Prepared Community Engagement Policy Guide
- Prepared Appendix of Mitigation Strategies for the Brockton Safety Action Plan

DEPARTMENT: Planning and Economic Development

## Objectives

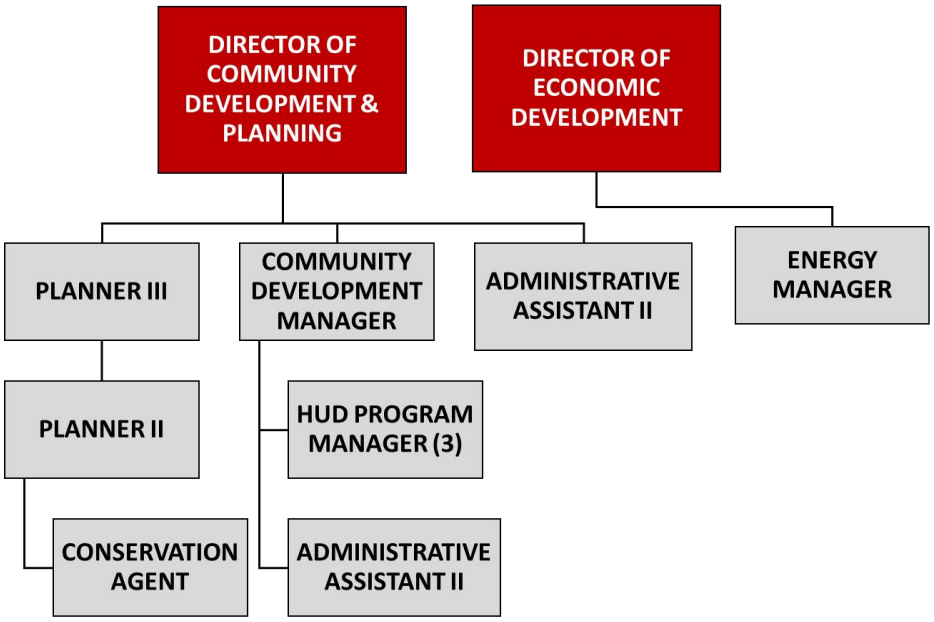
| Objective | Status | City Goal |
|---|---|---|
| 1.Secure funding for URP MEPA requirements for Lovett Brook, Trout Brook, Campello and Montello | **Ongoing FY27** | **3** |
| 2. Work with DPW to advance Downtown Transportation and Utility Plan with RAISE Funding from USDOT | **Ongoing FY27** | **3** |
| 3. Work with developer(s) on the redevelopment of the Brockton Fairgrounds | **Ongoing FY27** | **3** |
| 4. Manage implementation of the CDBG Annual Action Plan | **Ongoing FY27** | **2** |
| 5. Manage disposition of former Brockton Police HQ on Commercial Street | **Ongoing FY27** | **3** |
| 6. Implement Municipal Digital Equity Plan Implementation Grant | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1-5 | Staff needed to address objectives | 6 | 13 | 13 |
| 1-5 | Staff Training | 5 | 8 | 8 |
| 3 | District level plans completed | 2 | 3 | 1 |
| 3 | Public engagements and meetings | 10 | 12 | 6 |

DEPARTMENT: Planning and Economic Development

## Organizational Chart



DEPARTMENT: Planning and Economic Development

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Interim Director of Community Development & Planning | Elijah Romulus | 4/7/2026 | | 139,519 | |
| Director of Economic Development | Eliza Wilson | 11/17/2025 | | 110,125 | |
| Administrative Asst. II | Rhode Germain | 7/11/2022 | 480 | 57,291 | 2,864 |
| Conservation Agent | Kyle Holden | 4/18/2023 | | 89,103 | 4,455 |
| Planner III | VACANT | | | 83,564 | |
| Planner II | Evan Sears | 2/28/2022 | 480 | 81,542 | 4,077 |
| Administrative Asst. II | Isaiah Thelwell | 10/31/2022 | 480 | 48,208 | |
| **Total** | | | **1,440** | **609,352** | **11,396** |

## Housing and Urban Development Grant Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|
| HUD Grant Program Manager 2 | Thomas Lawson | 12/09/24 | | 68,289 | |
| HUD Grant Program Manager 2 | Daniela Andrade | 12/09/24 | | 66,300 | |
| HUD Grant Program Manager 2 | James Eliscar | 12/16/24 | | 66,300 | |
| HUD Admin Asst. II | Vacant | | | | |
| **Total** | | | | **200,889** | |

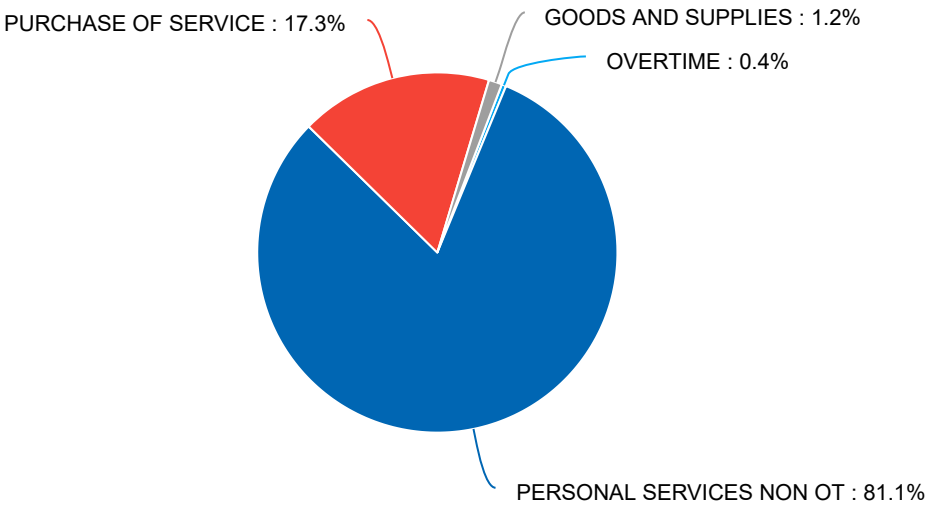
### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 5,000 |
| EDUCATIONAL INCENTIVE | 11,397 |
| FULL-TIME SALARIES | 609,353 |
| HOLIDAY | 521 |
| LONGEVITY | 1,440 |
| PART-TIME SALARIES | 10,500 |
| UNIFORM CLOTHING ALLOWANCE | 3,600 |
| **Total** | **641,811** |

DEPARTMENT: Planning and Economic Development

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | $ 1,851.20 | $ 3,000.00 | $ 3,000.00 | -% |
| PERSONAL SERVICES NON OT | 539,497.66 | 600,489.50 | 641,811.00 | 6.9% |
| PURCHASE OF SERVICE | 82,016.63 | 236,600.00 | 136,600.00 | (42.3%) |
| GOODS AND SUPPLIES | 3,063.64 | 9,950.00 | 9,950.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 626,429.13** | **$ 850,039.50** | **$ 791,361.00** | **(6.9%)** |

DEPARTMENT: Planning and Economic Development

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **PLANNING AND ECONOMIC DEVELOPMENT** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | $ 1,851.20 | $ 3,000.00 | $ 3,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 1,851.20** | **$ 3,000.00** | **$ 3,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | $ 500,370.36 | $ 559,469.50 | $ 609,353.00 | 8.9% |
| PART-TIME SALARIES | 12,000.00 | 10,000.00 | 10,500.00 | 5.0% |
| CLERICAL INCENTIVE | 5,000.00 | 5,000.00 | 5,000.00 | -% |
| LONGEVITY | 1,818.66 | 750.00 | 1,440.00 | 92.0% |
| HOLIDAY | - | 521.00 | 521.00 | -% |
| EDUCATIONAL INCENTIVE | 15,882.69 | 19,949.00 | 11,397.00 | (42.9%) |
| OUT OF GRADE | 825.95 | - | - | -% |
| UNIFORM CLOTHING ALLOWANCE | 3,600.00 | 4,800.00 | 3,600.00 | (25.0%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 539,497.66** | **$ 600,489.50** | **$ 641,811.00** | **6.9%** |
| **PURCHASE OF SERVICE** | | | | |
| VEHICLE REPAIR/MAINTENANCE | - | 500.00 | 500.00 | -% |
| DEPART EQUIP REPAIR/MAINTENANC | - | 1,500.00 | 1,500.00 | -% |
| CONSULTANTS | - | 75,000.00 | 50,000.00 | (33.3%) |
| OTHER CONTRACT SERVICES | 5,773.92 | 8,500.00 | 8,500.00 | -% |
| DOWNTOWN DIF | 75,502.30 | 150,000.00 | 75,000.00 | (50.0%) |
| ADVERTISING | 257.51 | 500.00 | 500.00 | -% |
| PRINTING | 482.90 | 600.00 | 600.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 82,016.63** | **$ 236,600.00** | **$ 136,600.00** | **(42.3%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | $ - | $ 300.00 | $ 300.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 322.40 | 400.00 | 400.00 | -% |
| IN-STATE TRAVEL | 274.33 | 2,000.00 | 2,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 467.00 | 2,500.00 | 2,500.00 | -% |
| TUITION & TRAINING | 1,214.24 | 1,500.00 | 1,500.00 | -% |
| DEPARTMENT EQUIPMENT | 785.67 | 3,250.00 | 3,250.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 3,063.64** | **$ 9,950.00** | **$ 9,950.00** | **-%** |
| **TOTAL PLANNING AND ECONOMIC DEVELOPMENT:** | **$ 626,429.13** | **$ 850,039.50** | **$ 791,361.00** | **(6.9%)** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 626,429.13** | **$ 850,039.50** | **$ 791,361.00** | **(6.9%)** |
| **TOTAL EXPENDITURES:** | **$ 626,429.13** | **$ 850,039.50** | **$ 791,361.00** | **(6.9%)** |

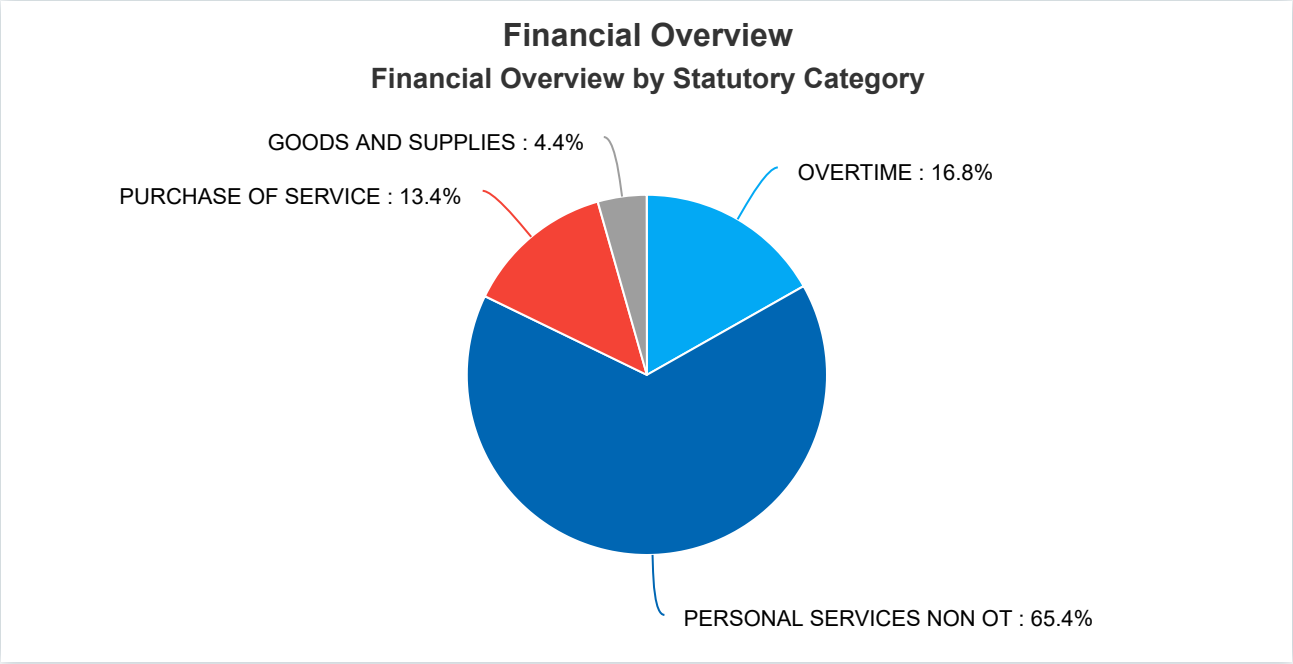
DEPARTMENT: Planning Board

# 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.

### Personal Services Summary

| | |
|---|---|
| PART-TIME SALARIES | 19,500 |
| **Total** | **19,500** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 2,839.69 | 5,000.00 | 5,000.00 | -% |
| PERSONAL SERVICES NON OT | 13,800.00 | 19,500.00 | 19,500.00 | -% |
| PURCHASE OF SERVICE | 2,757.20 | 3,500.00 | 4,000.00 | 14.3% |
| GOODS AND SUPPLIES | 308.93 | 1,300.00 | 1,300.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 19,705.82** | **$ 29,300.00** | **$ 29,800.00** | **1.7%** |

DEPARTMENT: Planning Board

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **PLANNING BOARD** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 2,839.69 | 5,000.00 | 5,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 2,839.69** | **$ 5,000.00** | **$ 5,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| PART-TIME SALARIES | - | 19,500.00 | 19,500.00 | -% |
| STIPEND | 13,800.00 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 13,800.00** | **$ 19,500.00** | **$ 19,500.00** | **-%** |
| **PURCHASE OF SERVICE** | | | | |
| LEGAL | - | 350.00 | 350.00 | -% |
| POSTAGE | - | 150.00 | 150.00 | -% |
| ADVERTISING | 1,927.73 | 1,500.00 | 2,000.00 | 33.3% |
| PRINTING | 829.47 | 1,500.00 | 1,500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 2,757.20** | **$ 3,500.00** | **$ 4,000.00** | **14.3%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 238.93 | 300.00 | 300.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 70.00 | 1,000.00 | 1,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 308.93** | **$ 1,300.00** | **$ 1,300.00** | **-%** |
| **TOTAL PLANNING BOARD:** | **$ 19,705.82** | **$ 29,300.00** | **$ 29,800.00** | **1.7%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 19,705.82** | **$ 29,300.00** | **$ 29,800.00** | **1.7%** |
| **TOTAL EXPENDITURES:** | **$ 19,705.82** | **$ 29,300.00** | **$ 29,800.00** | **1.7%** |

DEPARTMENT: Police

# 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; emergence 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.

## FY26 **Accomplishments**

- Responded to 100,696 emergency and non-emergency calls for service.
- Recruited candidates who speak the dominant languages in the community in an ongoing effort to diversify the BPD and to enhance communication, trust, and effectiveness.
- Added position of Victim Specialist to assist victims in the immediate crime aftermath and to reduce the instance and/or level of secondary victimization associated with the court process
- Restarted the Citizens Police Academy held once a week for 8 weeks. Through a well-prepared curriculum, participants learned about the various aspects of police operations including motor vehicle and juvenile law, Animal Control, a Ride-Along with an Officer, and K-9 demonstration.
- Held first Shop with a Cop event to build positive relationships between the Police Department and Brockton families. 100 children were able to receive gifts for the holidays through this meaningful experience.
- 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.
- Hired a full-time Jail Diversion Clinician to co-respond with law enforcement officers to 911 calls and other calls for service to people in the Brockton Community who are experiencing a crisis.
- Provided employment for youth, in-person summer and after-school programs, mentorship, and trauma-informed case management, which included safety planning, food, and basic needs provision, and service referrals.
- Continued our commitment to the City's youth through our partnerships with Boys and Girls Club, Love to Learn, Old Colony Y Safe Corners,Kidz Konnect, and Youth Empowerment (YEP).

DEPARTMENT: Police

- Continued to use PowerDMS, a public safety management software system, for policy and accreditation management, professional standards, and field training.

DEPARTMENT: Police

## Objectives

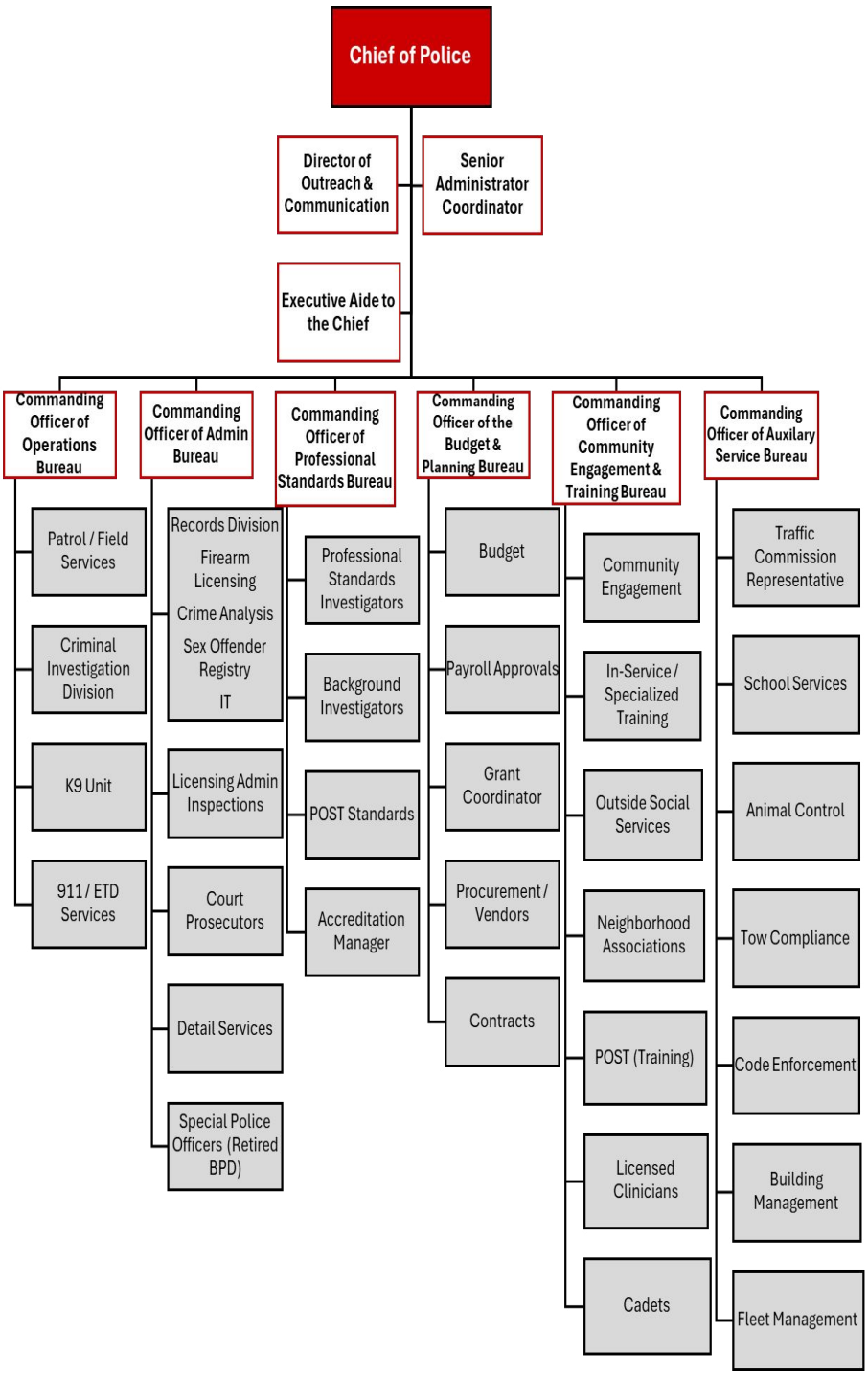
| Objective | Status | City Goal |
|---|---|---|
| **Personnel** | | |
| 1. Increase sworn force to better serve residents, more efficiently respond to calls for service, and reduce overtime needed to meet shift staffing requirements. | **Ongoing FY27** | **1** |
| 2. Increase Emergency Telephone Dispatcher force to better service residents and meet shift staffing. | **Ongoing FY27** | **1** |
| 3. Increase Cadet force to better assist police personnel and residents. | **Ongoing FY27** | **1** |
| **Operations** | | |
| 4. Continue recruitment of minority candidates to ensure the Department reflects the population of Brockton. | **Ongoing FY27** | **1** |
| 5. Continue to expand the Peer Support Team to assist officers when needed. | **Ongoing FY27** | **2** |
| 6. Continue to streamline systems and digitize records for more efficient work and faster service for residents and staff. | **Ongoing FY27** | **3** |
| 7. Purchase police cruisers to maintain an operable fleet | **Ongoing FY27** | **1** |
| 8. Purchase bullet-proof vests for officers set to expire. | **Ongoing FY27** | **1** |
| 9. Continue to further investigate grant opportunities to improve Police Operations and Incident Response. | **Ongoing FY27** | **2** |
| **Community** | | |
| 10. Increase number of licensed clinicians to two full-time clinicians. | **Ongoing FY27** | **2** |
| 11. Committed to continuing to collaborate with our partners and youths at risk. | **Ongoing FY27** | **2** |
| Continue to hold Junior Cadet and Citizens Police Academies to build community trust. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Police recruits added | 20 | 10 | 30 |
| 2 | Percentage of sworn force minority representation | 51% | 54% | 58% |
| 3 | Number of peer support members | 19 | 15 | 20 |
| 5 | Taser non-lethal weapons purchased | 20 | 20 | 30 |
| 6 | Officers equipped with interoperable digital radios | 0 | 24 | 30 |
| 7 | Number of monthly clinician co-response shifts | 28 | 28 | 28 |
| 8 | Number of Brockton Police Cadets | 6 | 6 | 10 |
| 9 | Weeks of operation in the Junior Cadet Program | 2 | 2 | 3 |
| 10 | Number of licensed clinicians | 2 | 2 | 2 |

DEPARTMENT: Police

# Organizational Chart



DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **POLICE OFFICERS** | | | | | | | | | | | | | | | | | |
| **CHIEF (1)** | | | | | | | | | | | | | | | | | |
| Perez, Brenda | 260,582 | 1,350 | - | - | - | - | - | - | - | - | - | - | - | - | 6,047 | 25,657 | 293,636 |
| **CAPTAINS (6)** | | | | | | | | | | | | | | | | | |
| Hallisey, John | 192,282 | 2,700 | - | - | 11,093 | - | - | 19,228 | 24,035 | 25,477 | - | 3,000 | - | - | - | 20,826 | 298,642 |
| Hallisey, William | 162,607 | 2,700 | 16,261 | - | 9,381 | 5,871 | - | 16,261 | 20,326 | 21,545 | - | 3,000 | - | - | - | 8,806 | 266,758 |
| LaFrance, Christopher | 192,282 | 2,700 | - | - | 11,093 | - | - | 19,228 | 24,035 | 25,477 | - | 3,000 | - | - | - | 20,826 | 298,642 |
| McNulty, Arthur | 159,418 | 2,500 | - | - | 9,197 | - | - | 15,942 | 19,927 | 21,123 | - | 3,000 | - | - | - | 8,633 | 239,740 |
| Porcaro, Mark | 192,282 | 2,700 | - | - | 11,093 | - | - | 19,228 | 24,035 | 25,477 | - | 3,000 | - | - | - | 20,826 | 298,642 |
| Williamson, Steven | 192,282 | 2,700 | - | - | 11,093 | - | - | 19,228 | 24,035 | 25,477 | - | 3,000 | - | - | - | 20,836 | 298,652 |
| **LIEUTENANT (14): 13 + 1 funded by School Dept** | | | | | | | | | | | | | | | | | |
| Barry, William | 164,349 | 2,700 | - | - | 9,482 | | - | 16,435 | 20,544 | 21,776 | - | 3,000 | - | - | - | - | 238,285 |
| Benvie, Brian Jr | 136,259 | 1,900 | 13,626 | - | 7,861 | 4,919 | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | - | 216,278 |
| Benvie, Patrick | 136,259 | 1,500 | - | - | 7,861 | 4,919 | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | - | 202,252 |
| Carpenter, William | 164,349 | 2,500 | - | - | 9,482 | - | - | 16,435 | 20,544 | 21,776 | - | 3,000 | - | - | - | 8,900 | 246,985 |
| David, Stanley | 152,883 | 2,700 | 15,288 | - | 8,820 | 5,519 | - | 15,288 | 19,110 | 20,257 | - | 3,000 | - | - | - | 16,558 | 259,424 |
| Dickinson, David | 152,883 | 2,700 | - | 18,346 | 8,820 | 5,519 | - | 15,288 | 19,110 | 20,257 | - | 3,000 | - | - | - | - | 245,924 |
| Farrell, David | 136,259 | 2,500 | - | - | 7,861 | - | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | 7,428 | 205,761 |
| Vacant | 152,883 | 2,500 | - | 18,346 | 8,820 | 5,519 | - | 15,288 | 19,110 | 20,257 | - | 3,000 | - | - | - | 9,408 | 255,132 |
| Graham, Matthew | 136,259 | 2,500 | 13,626 | - | 7,861 | 4,919 | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | 7,428 | 224,306 |
| Perez, Brenda (LOA) | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 |
| Perez, Victor | 136,259 | 1,900 | - | - | 7,861 | - | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | 6,149 | 203,882 |
| Schlieman, William | 164,349 | 1,900 | - | - | 9,482 | - | - | 16,435 | 20,544 | 21,776 | - | 3,000 | - | - | - | 8,900 | 246,385 |
| Stafford, William | 136,259 | 1,900 | - | - | 7,861 | 4,919 | - | 13,626 | 17,032 | 18,054 | - | 3,000 | - | - | - | 7,214 | 209,866 |
| **SERGEANTS (25) 24+ 1 funded by School Dept** | | | | | | | | | | | | | | | | | |
| Amaral, Kevin | 115,827 | 2,500 | - | - | 6,682 | 4,182 | - | 11,583 | 14,478 | 15,347 | - | 3,000 | - | - | - | 5,227 | 178,826 |
| Andeson, Nychole | 115,828 | 1,900 | - | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | - | 173,001 |
| Asack, Michael | 93,353 | 960 | - | 11,202 | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,645 |
| Besarick, Scott | 139,705 | 2,700 | - | - | 8,060 | 5,044 | - | 13,971 | 17,463 | 18,511 | - | 3,000 | - | - | - | - | 208,453 |
| Colon, Richard | 115,828 | 1,900 | 11,583 | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | 6,272 | 190,855 |
| Cruickshank, Edward | 124,515 | 2,700 | - | - | 7,184 | 4,495 | - | 12,452 | 15,564 | 16,498 | - | 3,000 | - | - | - | 6,878 | 193,286 |
| Delvalle, Ruben | 115,828 | 1,900 | - | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | - | 173,001 |
| Diliddo, Robert | 129,959 | 2,700 | 12,996 | - | 7,498 | 4,692 | - | 12,996 | 16,245 | 17,220 | - | 3,000 | - | - | - | 14,076 | 221,381 |
| Duhamel, Mark | 115,828 | 1,500 | - | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | 5,227 | 177,828 |
| Horan, Andrew | 109,921 | 1,500 | - | 13,191 | 6,342 | 3,968 | - | 10,992 | 13,740 | 14,565 | - | 3,000 | - | - | - | - | 177,218 |
| Kalp, Andrew | 139,705 | 2,700 | - | - | 8,060 | 5,044 | - | 13,971 | 17,463 | 18,511 | - | 3,000 | - | - | - | 15,131 | 223,584 |
| Kerr, Christopher | 123,332 | 2,700 | - | 14,800 | 7,115 | 4,453 | - | 12,333 | 15,417 | 16,341 | - | 3,000 | - | - | - | - | 199,491 |
| Lobo, Jose | 124,515 | 2,700 | - | - | 7,184 | 4,495 | - | 12,452 | 15,564 | 16,498 | - | 3,000 | 1,000 | - | - | - | 187,408 |
| MacIntosh Daniel | 139,705 | 2,500 | - | - | 8,060 | 5,044 | - | 13,971 | 17,463 | 18,511 | - | 3,000 | - | - | - | - | 208,253 |
| Murphy, Matthew | 115,828 | 1,500 | 11,583 | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | 3,830 | 188,014 |
| Parrett, Raymond | 129,959 | 2,700 | - | 15,595 | 7,498 | 4,692 | - | 12,996 | 16,245 | 17,220 | - | 3,000 | - | - | - | - | 209,904 |
| Pedro, Lucas | 115,828 | 1,900 | 10,992 | - | 6,682 | 4,182 | - | 11,583 | 14,479 | 15,347 | - | 3,000 | - | - | - | 5,227 | 189,220 |
| Pierce Jr., Steven B. | 115,827 | 2,500 | 11,583 | - | 6,682 | 4,182 | - | 11,583 | 14,478 | 15,347 | - | 3,000 | - | - | - | - | 185,182 |
| Rees, Adam | 115,827 | 2,500 | - | - | 6,682 | 4,182 | - | 11,583 | 14,478 | 15,347 | - | 3,000 | - | - | - | - | 173,599 |
| Scanlon, Michael | 139,705 | 2,700 | - | - | 8,060 | 5,044 | - | 13,971 | 17,463 | 18,511 | - | 3,000 | - | - | - | 15,131 | 223,584 |
| Schaaf, Michael G | 114,963 | 2,700 | - | 13,796 | 6,632 | 4,150 | - | 11,496 | 14,370 | 15,233 | - | 3,000 | - | - | - | 5,188 | 191,529 |
| Skinner, Michael | 124,515 | 2,700 | - | - | 7,184 | 4,495 | - | 12,452 | 15,564 | 16,498 | - | 3,000 | - | - | - | 5,619 | 192,027 |
| Vacant | 109,921 | - | - | - | 6,976 | 3,968 | - | 10,992 | 13,740 | 14,564 | - | 3,000 | - | - | - | - | 163,161 |
| Vacant | 109,921 | - | - | - | 6,976 | 3,968 | - | 10,992 | 13,740 | 14,564 | - | 3,000 | - | - | - | - | 163,161 |
| SUB-TOTAL SUPERVISORS | 6,017,129 | 94,610 | 117,538 | 105,275 | 333,385 | 146,664 | - | 575,654 | 719,568 | 762,741 | - | 126,000 | 1,000 | - | 6,047 | 286,201 | 9,291,804 |

DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **FUNDED BY SCHOOL DEPARTMENT** | | | | | | | | | | | | | | | | | |
| Bonanca, Paul | 164,349 | 1,350 | - | - | 9,482 | - | - | 16,435 | 20,544 | 21,776 | - | 3,000 | - | - | - | 17,800 | 254,735 |
| Livingston, Michael | 139,705 | 1,250 | - | - | 8,060 | - | - | 13,971 | 17,463 | 18,511 | - | 3,000 | - | - | - | 14,443 | 216,402 |
| Paid by School Dept | 304,054 | 2,600 | - | - | 17,542 | - | - | 30,405 | 38,007 | 40,287 | - | 6,000 | - | - | - | 32,243 | 471,138 |
| TOTAL SUPERVISORS | 6,017,129 | 94,610 | 117,538 | 105,275 | 333,385 | 146,664 | - | 575,654 | 719,568 | 762,741 | - | 126,000 | 1,000 | - | 6,047 | 286,201 | 9,291,804 |
| **PATROL OFFICERS (160)** | | | | | | | | | | | | | | | | | |
| Abdelnour, Edward D | 96,685 | 1,350 | - | 11,602 | 5,578 | 3,173 | - | 9,669 | 12,086 | 12,811 | - | 3,000 | - | - | - | - | 155,953 |
| Ackerson, Samantha | 62,414 | - | - | 7,490 | 3,601 | 2,048 | - | 6,241 | 7,802 | 8,270 | - | 3,000 | - | - | - | - | 100,866 |
| Alfaro, Louie | 67,204 | - | 6,720 | - | 3,877 | 2,426 | - | 6,720 | 8,401 | 8,905 | - | 3,000 | - | - | - | - | 107,253 |
| Almeida, George | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | 1,000 | - | - | 9,454 | 177,847 |
| Alves, Alexander | 67,204 | - | - | 8,064 | 3,877 | 2,206 | - | 6,720 | 8,401 | 8,905 | - | 3,000 | - | - | - | - | 108,377 |
| Alves, Janira | 71,776 | - | 7,177 | - | 4,141 | 2,591 | - | 7,178 | 8,972 | 9,510 | - | 3,000 | 1,000 | - | - | - | 115,345 |
| Alves, Kessy | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Alves, Luis | 93,383 | 480 | - | 11,206 | 5,387 | 3,065 | - | 9,338 | 11,673 | 12,373 | - | 3,000 | - | - | - | - | 149,906 |
| Alves, Wilson | 86,172 | 480 | - | 10,341 | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 138,599 |
| Anderson, Darvin | 104,742 | 1,350 | 10,474 | - | 6,043 | 3,781 | - | 10,474 | 13,093 | 13,878 | - | 3,000 | - | - | - | 9,454 | 176,290 |
| Andrade, Adilson | 93,353 | 480 | 11,202 | - | 5,386 | 3,432 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,226 |
| Atwood, Robert | 93,353 | 750 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,129 |
| Barros, Ana | 62,414 | - | - | 7,490 | 3,601 | 2,048 | - | 6,241 | 7,802 | 8,270 | - | 3,000 | - | - | - | - | 100,866 |
| Bell, Ernest S | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,632 |
| Berlus, Djouvensky | 56,004 | - | 5,600 | - | 3,231 | 2,022 | - | 5,600 | 7,001 | 7,421 | - | 3,000 | - | - | - | - | 89,878 |
| Benoit, Spencer | 67,204 | - | 6,720 | - | 3,877 | 2,426 | - | 6,720 | 8,401 | 8,905 | - | 3,000 | - | - | - | - | 107,253 |
| Benvie, Daniel | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 148,298 |
| Bunker, Michael | 93,353 | 1,250 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,212 | 153,280 |
| Burke, Eric | 86,172 | 1,250 | - | - | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 129,028 |
| Burrell, Alexander | 93,353 | 750 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,289 | 154,418 |
| Cantone, Shane | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Cesarini, Michael J | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Cirino, Santiago | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | 1,000 | - | - | 4,409 | 172,802 |
| Coulanges, Franck | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Darosa, Denzil | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 9,239 | 159,098 |
| DaSilva, Kathy | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Deandrade, Diana | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Deiuliis, Christopher | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Delaney, Thomas | 86,172 | 480 | - | 10,341 | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 138,599 |
| Depina, Kevin | 74,897 | - | 74,900 | - | 4,321 | 4,916 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 188,810 |
| Depina, Licinio | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Depina, Manuel | 86,172 | 480 | 8,617 | - | 4,971 | 3,111 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | 1,000 | - | - | - | 138,158 |
| Derosa, Darnell | 71,776 | - | 7,178 | - | 4,141 | 2,591 | - | 7,178 | 8,972 | 9,510 | - | 3,000 | - | - | - | - | 114,346 |
| Devine, William | 93,353 | 1,250 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,212 | 153,280 |
| Donahue, Brian | 112,598 | 1,250 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 4,199 | 171,492 |
| Donahue, Timothy R | 112,598 | 1,250 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,532 |
| Donato, James | 86,172 | 480 | 8,617 | - | 4,971 | 3,111 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 137,158 |
| DosAnjos, Cassandra | 68,684 | - | | - | 4,971 | 2,254 | - | 6,868 | 8,586 | 9,101 | - | 3,000 | | - | - | | 103,464 |
| Dragonetti, John | 69,150 | - | - | - | 3,989 | 2,270 | - | 6,915 | 8,644 | 9,162 | - | 3,000 | - | - | - | - | 103,130 |
| Edmond, Nathalie | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 148,298 |
| Egan, Kenneth | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 3,830 | 142,756 |
| Elnitsky, Caitlin | 67,204 | - | 6,720 | - | 3,877 | 2,426 | - | 6,720 | 8,401 | 8,905 | - | 3,000 | - | - | - | - | 107,253 |
| Farrell, Matthew | 93,353 | 750 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 148,568 |
| Ferebee, Lindsey | 93,353 | 950 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,329 |
| Fernandes, Julio | 62,414 | - | - | 7,490 | 3,601 | 2,048 | - | 6,241 | 7,802 | 8,270 | - | 3,000 | - | - | - | - | 100,866 |
| Fernandes, Marilu | 57,625 | - | 5,763 | - | 3,325 | 2,080 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | - | - | - | - | 92,394 |
| Fernandes, Vandaly | 80,645 | 480 | - | 9,677 | 4,653 | 2,647 | - | 8,065 | 10,081 | 10,685 | - | 3,000 | - | - | - | - | 129,932 |
| Fonseca, Drew | 71,810 | 480 | - | - | 4,143 | 2,357 | - | 7,181 | 8,976 | 9,515 | - | 3,000 | 1,000 | - | - | - | 108,462 |

DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fontes, Elisa | 93,353 | 950 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 139,126 |
| Fratus, Michael | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Gobbi, Joseph | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 148,298 |
| Gomes, Michael | 93,353 | - | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 147,818 |
| Gomes, Orlanda | 87,365 | - | - | 10,484 | 5,040 | 2,867 | - | 8,737 | 10,921 | 11,576 | - | 3,000 | 1,000 | - | - | - | 140,989 |
| Goncalves, Miriam | 74,897 | - | - | 8,988 | 4,321 | 2,458 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 120,439 |
| Graf, Leonard | 86,172 | 480 | - | - | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 128,258 |
| Grayson, Robert | 86,172 | 950 | - | - | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 128,728 |
| Guante, Celiana | 63,401 | - | 6,340 | - | 3,658 | 2,289 | - | 6,340 | 7,925 | 8,401 | - | 3,000 | | - | - | - | 101,354 |
| Hernandez, Christian | 62,414 | - | 62,414 | - | 3,601 | 4,097 | - | 6,241 | 7,802 | 8,270 | - | 3,000 | - | - | - | - | 157,839 |
| Hill, Christopher | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,632 |
| Hill, Julie | 93,353 | 1,250 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 139,426 |
| Hiltz, Michael | 80,645 | - | 8,988 | - | 4,653 | 2,942 | - | 8,065 | 10,081 | 10,685 | - | 3,000 | - | - | - | - | 129,058 |
| Hyland, Thomas | 81,523 | 1,250 | 8,152 | - | 4,703 | 2,943 | - | 8,152 | 10,190 | 10,802 | - | 3,000 | - | - | - | - | 130,716 |
| Jarrett, Charles | 93,353 | 1,250 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 139,426 |
| Keniston, Morris | 81,138 | - | 6,868 | - | 4,681 | 2,888 | - | 8,114 | 10,142 | 10,751 | - | 3,000 | - | - | - | - | 127,582 |
| Landry, Scott | 99,606 | 1,350 | - | - | 5,747 | 3,269 | - | 9,961 | 12,451 | 13,198 | - | 3,000 | - | - | - | - | 148,581 |
| Lingo, Adrian | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Lopes, Fatima | 52,834 | - | - | - | 3,048 | 1,734 | - | 5,283 | 6,604 | 7,001 | - | 3,000 | - | - | - | - | 79,504 |
| Lopes, Lugenia | 68,684 | - | - | - | 3,963 | 2,254 | - | 6,868 | 8,586 | 9,101 | - | 3,000 | 1,000 | - | - | - | 103,455 |
| Lopes, Salissa | 93,353 | 480 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,656 |
| Lopez, Francisco | 99,981 | 1,350 | 9,998 | - | 5,768 | 3,610 | - | 9,998 | 12,498 | 13,247 | - | 3,000 | 1,000 | - | - | 4,297 | 164,747 |
| Louis, Enid | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Luu, David | 71,810 | 750 | 7,181 | - | 4,143 | 2,593 | - | 7,181 | 8,976 | 9,515 | - | 3,000 | - | - | - | - | 115,149 |
| MacMillan, Donald H Jr | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,632 |
| Martins, Thaymara | 81,138 | - | - | 9,737 | 4,681 | 2,663 | - | 8,114 | 10,142 | 10,751 | - | 3,000 | 1,000 | - | - | - | 131,225 |
| McNair, Sandy | 86,172 | 480 | - | 10,341 | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 138,599 |
| Mcsherry, Brian | 74,897 | - | 7,490 | - | 4,321 | 2,704 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 119,188 |
| Mcsween, Tsiane | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Mendes, Keven | 57,625 | - | - | - | 3,325 | 1,891 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | 1,000 | - | - | - | 87,442 |
| Mercurio, Gary R Jr | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,632 |
| Micciche, Michael | 83,172 | 480 | 8,317 | - | 4,798 | 3,003 | - | 8,317 | 10,397 | 11,020 | - | 3,000 | - | - | - | - | 132,504 |
| Miller, Dana | 93,353 | 950 | 8,317 | - | 5,386 | 3,337 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,212 | 151,928 |
| Minnock, Michael | 93,353 | 1,250 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 139,426 |
| Miranda, Joe | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Moeda, Bruno | 81,138 | - | - | - | 4,681 | 2,663 | - | 8,114 | 10,142 | 10,751 | - | 3,000 | - | - | - | - | 120,489 |
| Monteiro, Jason | 86,172 | 480 | 8,317 | - | 4,971 | 3,101 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 136,848 |
| Monteiro, Jodi | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 148,298 |
| Monteiro, Leandra | 52,834 | - | 5,283 | - | 3,048 | 1,907 | - | 5,283 | 6,604 | 7,001 | - | 3,000 | - | - | - | - | 84,961 |
| Monterio, Maldine | 52,834 | - | 5,283 | - | 3,048 | 1,907 | - | 5,283 | 6,604 | 7,001 | - | 3,000 | - | - | - | - | 84,961 |
| Montrond, David | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Morales, Anthony | 57,625 | - | - | - | 3,325 | 1,891 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | - | - | - | - | 86,442 |
| Moreira, Junior | 57,625 | - | - | 6,915 | 3,325 | 1,891 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | - | - | - | - | 93,357 |
| Murray, Shannon | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Nazario, Abraham | 74,897 | - | 7,492 | - | 4,321 | 2,704 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 119,190 |
| Newcomb, Edward | 93,353 | 750 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,129 |
| Norman, Michael | 104,742 | 1,350 | 10,474 | - | 6,043 | 3,781 | - | 10,474 | 13,093 | 13,878 | - | 3,000 | - | - | - | - | 166,836 |
| Norton, Matthew | 81,138 | 480 | 8,114 | - | 4,681 | 2,929 | - | 8,114 | 10,142 | 10,751 | - | 3,000 | - | - | - | - | 129,349 |
| Nunes, Domingos | 93,353 | 950 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 150,329 |
| Offley, Benjamin | 87,365 | - | 8,737 | - | 5,040 | 3,154 | - | 8,737 | 10,921 | 11,576 | - | 3,000 | - | - | - | - | 138,529 |
| Otero, Miguel | 71,810 | 480 | 7,181 | - | 4,143 | 2,593 | - | 7,181 | 8,976 | 9,515 | - | 3,000 | - | - | - | - | 114,879 |
| Peloquin, Adam | 74,897 | - | 7,490 | - | 4,321 | 2,704 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 119,188 |
| Pereira, Edmar | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | 1,000 | - | - | - | 149,298 |
| Perez, Christopher D | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Perry, David | 86,172 | 480 | - | 10,341 | 4,971 | 2,828 | - | 8,617 | 10,772 | 11,418 | - | 3,000 | - | - | - | - | 138,599 |

DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Phanor, Joseph | 81,138 | - | 8,114 | - | 4,681 | 2,929 | - | 8,114 | 10,142 | 10,751 | - | 3,000 | 1,000 | - | - | - | 129,869 |
| Pina, Stephanie | 57,625 | - | - | 6,915 | 3,325 | 1,891 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | - | - | - | - | 93,357 |
| Pina, Stephen T | 80,571 | 1,350 | 8,057 | - | 4,648 | 2,909 | - | 8,057 | 10,071 | 10,676 | - | 3,000 | - | - | - | - | 129,339 |
| Pina, Vilson | 57,625 | - | 5,763 | - | 3,325 | 2,080 | - | 5,763 | 7,203 | 7,635 | - | 3,000 | - | - | - | - | 92,394 |
| Plonquet, Vero | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Polynice, Jennifer | 93,353 | 1,250 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 139,426 |
| Quirk, Ryan | 93,353 | 750 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,212 | 152,780 |
| Razza, Nathan | 63,388 | - | 6,339 | - | 3,657 | 2,288 | - | 6,339 | 7,924 | 8,399 | - | 3,000 | - | - | - | - | 101,334 |
| Reidy, Michael | 80,645 | 480 | 8,065 | - | 4,653 | 2,911 | - | 8,065 | 10,081 | 10,685 | - | 3,000 | - | - | - | - | 128,584 |
| Remy, Pierre | 93,353 | 480 | 9,335 | - | 5,386 | 3,370 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | 1,000 | - | - | - | 149,298 |
| Rodrigues, Jose M. | 93,353 | 750 | - | - | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 138,926 |
| Rodrigues, Larissa M | 80,645 | - | 8,988 | - | 4,653 | 2,942 | - | 8,065 | 10,081 | 10,685 | - | 3,000 | - | - | - | - | 129,058 |
| Rosa-Andrade, Zinha | 62,414 | - | - | - | 3,601 | 2,048 | - | 6,241 | 7,802 | 8,270 | - | 3,000 | - | - | - | - | 93,376 |
| Salamone, Andrea | 102,362 | 1,350 | - | - | 5,906 | 3,360 | - | 10,236 | 12,795 | 13,563 | - | 3,000 | - | - | - | - | 152,571 |
| Salamone, Derek | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 4,619 | 172,012 |
| Schifone, Nicholas | 67,204 | 480 | - | 8,064 | 3,877 | 2,206 | - | 6,720 | 8,401 | 8,905 | - | 3,000 | - | - | - | - | 108,857 |
| Scibetta, Stephen C | 102,362 | 1,350 | - | - | 5,906 | 3,360 | - | 10,236 | 12,795 | 13,563 | - | 3,000 | - | - | - | - | 152,571 |
| Semedo, Ivandro | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | 4,289 | 154,148 |
| Sequeira, Marcos | 81,828 | 480 | - | 9,819 | 4,721 | 2,686 | - | 8,183 | 10,229 | 10,842 | - | 3,000 | - | - | - | - | 131,787 |
| Silva, Delcio | 87,365 | 480 | - | 10,484 | 5,040 | 2,867 | - | 8,737 | 10,921 | 11,576 | - | 3,000 | - | - | - | - | 140,469 |
| Smith, Christopher | 71,776 | - | - | - | 4,141 | 2,356 | - | 7,178 | 8,972 | 9,510 | - | 3,000 | - | - | - | - | 106,933 |
| Soares, Jenessa | 63,401 | - | - | - | 3,658 | 2,081 | - | 6,340 | 7,925 | 8,401 | - | 3,000 | - | - | - | - | 94,805 |
| Sousa, Antonio | 87,365 | 480 | 10,484 | - | 5,040 | 3,211 | - | 8,737 | 10,921 | 11,576 | - | 3,000 | - | - | - | - | 140,814 |
| Spillane, Peter F | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Sturdevant, John P | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 9,239 | 176,632 |
| Taje, Jared | 74,897 | - | - | - | 4,321 | 2,458 | - | 7,490 | 9,362 | 9,924 | - | 3,000 | - | - | - | - | 111,452 |
| Vargas, Efrain | 112,598 | 1,350 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | - | 167,393 |
| Velez, Kenniel | 93,353 | 480 | - | 11,202 | 5,386 | 3,064 | - | 9,335 | 11,669 | 12,369 | - | 3,000 | - | - | - | - | 149,859 |
| Vellios, William | 112,598 | 750 | - | - | 6,496 | 3,696 | - | 11,260 | 14,075 | 14,919 | - | 3,000 | - | - | - | 4,619 | 171,412 |
| Vacant #1 Almestica | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #2 Maurath | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #3 D. Alves | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #4 Carde | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #5 Tejeda | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #6 Kirby | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #7 Giardini | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #8 Rodrigues, JGT | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #9 O'Brien | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #10 Sullivan J. | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #11 Robinson, S. | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #12 Layon | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #13 Fils | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #14 Czarnowski | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #15 Feist | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #16 Centeio | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #17 Fernandes, G. | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #18 Alvarenga | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #19 Goncalves-Fer | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #20 Jenkins | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #21 Parker | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #22 Sonnal | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #23 Clark | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |

DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Vacant #24 Sullivan, James | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #25 Ribiero | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #26 Santos | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #27 Willis | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #28 Devin | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #29 McDermott | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| Vacant #30 Jones | 50,193 | - | - | - | 2,896 | 1,647 | - | 5,019 | 6,274 | 6,651 | - | 3,000 | - | - | - | - | 75,679 |
| TOTAL PATROL | | 76,830 | 520,622 | 332,620 | 746,140 | 440,984 | - | | | | - | 486,000 | 13,000 | - | - | 134,980 | |
| TOTAL POLICE OFFICERS | | 171,440 | 638,160 | 437,896 | | 587,648 | - | | | | - | 612,000 | 14,000 | - | 6,047 | 421,181 | |
| **CIVILIAN PERSONNEL** | | | | | | | | | | | | | | | | | |
| **EMERGENCY TELEPHONE DISPATCHERS (B-II): 15** | | | | | | | | | | | | | | | | | |
| Bosch, Christine | 62,735 | 1,350 | - | | 3,603 | - | 3,764 | 1,941 | - | - | 2,000 | - | 1,000 | - | - | - | 76,394 |
| Burke, Jessica | 62,735 | 750 | 9,180 | | 3,603 | - | 3,764 | 1,941 | - | - | 2,000 | - | - | - | - | - | 83,974 |
| Celia, Robert | 62,735 | 1,350 | - | | 3,603 | - | 4,391 | 1,941 | - | - | 2,000 | - | - | - | - | - | 76,021 |
| Herring, Brittany | 51,159 | - | 7,486 | | 2,938 | - | 3,070 | 1,941 | - | - | 2,000 | - | - | - | - | - | 68,595 |
| Jean-Pierre, Nicole | 62,735 | 1,250 | 9,180 | | 3,603 | - | 3,764 | 1,941 | - | - | 2,000 | - | 1,000 | - | - | - | 85,474 |
| Jordan, Darrelyn | 62,735 | 1,350 | - | | 3,603 | - | 5,019 | 1,941 | - | - | 2,000 | - | - | - | - | - | 76,648 |
| Leite, Melanie | 62,735 | 480 | 9,180 | | 3,603 | - | 5,646 | 1,941 | - | - | 2,000 | - | 1,000 | - | - | - | 86,586 |
| Vellios, Patrick F | 62,735 | 1,250 | 9,180 | | 3,603 | - | 3,764 | 1,941 | - | - | 2,000 | - | - | - | - | - | 84,474 |
| Williams, Lindsay | 51,159 | - | 7,486 | | 2,938 | - | 3,070 | 1,941 | - | - | 2,000 | - | - | - | - | - | 68,595 |
| Vacant #1 Heywood | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,435 |
| Vacant #2 Meus | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,435 |
| Vacant #3 Reed | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,435 |
| Vacant #4 Vilme | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,435 |
| Vacant #5 V.Depina | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,435 |
| Vacant #6 Merlo | 46,285 | - | 6,773 | | 2,658 | - | 2,777 | 1,941 | - | - | 2,000 | - | - | - | - | - | 62,434 |
| SUB-TOTAL ETD | 807,068 | 7,780 | 90,967 | | 46,355 | | 52,133 | 29,120 | - | - | 30,000 | - | 4,000 | - | - | - | 1,067,422 |
| Paid by PSAP Grant | 300,000 | - | - | | - | | - | - | - | - | - | - | - | - | - | - | 300,000 |
| TOTAL ETD | 519,173 | 7,780 | 92,332 | | 47,050 | - | 52,914 | 29,120 | - | - | 30,000 | - | 3,000 | - | - | - | 781,368 |
| **SENIOR ADMINISTRATIVE COORDINATOR (Crade-II)** | | | | | | | | | | | | | | | | | |
| Casarez, Nicole | 88,572 | 950 | - | | - | - | 7,086 | - | - | - | - | - | - | 2,000 | - | - | 98,608 |
| **GRANT COORDINATOR (Grade-II)** | | | | | | | | | | | | | | | | | |
| Vacant | 68,216 | - | - | | - | - | 6,139 | - | - | - | - | - | - | 2,000 | - | - | 76,355 |
| **CRIME ANALYST** | | | | | | | | | | | | | | | | | |
| Thompson, Hillary | 105,689 | 480 | - | | - | - | 9,512 | - | - | - | - | - | - | 2,000 | - | - | 117,681 |
| **DIRECTOR OF COMMUNICATIONS AND COMMUNITY OUTREACH (1124)** | | | | | | | | | | | | | | | | | |
| Duarte, Darren | 115,032 | 480 | - | | - | - | 3,200 | - | - | - | - | - | 4,800 | - | - | - | 123,512 |
| **CLERICAL: 6** | | | | | | | | | | | | | | | | | |
| Moodie-Bryant, Janet (AA-II) | 62,139 | 1,350 | - | | - | - | - | - | - | - | - | - | 1,500 | 2,500 | - | - | 67,489 |
| Roberson, Stephanie (AA-II) | 62,139 | 1,250 | - | | - | - | 621 | - | - | - | - | - | 1,500 | 2,500 | - | - | 68,010 |

DEPARTMENT: Police

## Personal Services

| | BASE | LONG. | | | HOL. | WORK HOL. | EDUC. | WKEND | FIREARM | HAZARD | CLOTH. | DEFIB | STIPEND | CLRCL | TD Pay | BUY BACK | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Pires, Elizabete (AA-II) | 62,139 | 480 | - | | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 65,119 |
| Lauriano, Katherine (AA-II) | 62,139 | 480 | - | | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 65,119 |
| Hejduk, Adara (AA-II) | 54,475 | - | - | | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 56,975 |
| Verra, Michelle (AA-II) | 49,980 | - | - | | - | - | - | - | - | - | - | - | - | 2,500 | - | - | 52,480 |
| **CADETS: 6** | | | | | | | | | | | | | | | | | |
| Hayes, Mark | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Sturdevant, Ncholas | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #1 (M.Williams) | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #2 (J.Williams) | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #3 | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #4 | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #5 | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| Vacant #6 | 34,580 | - | - | | - | - | - | - | - | - | - | - | - | - | - | - | 34,580 |
| **TOTAL OTHERS** | | **5,470** | **-** | | **-** | | **26,558** | **-** | **-** | **-** | **-** | **-** | **7,800** | **21,000** | | **-** | |
| TOTAL CIVILIAN PERSONNEL | 1,526,333 | 13,250 | 92,332 | - | 47,050 | - | 79,473 | 29,120 | - | - | 30,000 | - | 10,800 | 21,000 | - | - | 1,849,357 |
| DEPARTMENT TOTALS | | 185,401 | 733,304 | 439,582 | | 587,648 | 79,779 | | | | 30,000 | 612,000 | 24,800 | 21,000 | 6,047 | 421,181 | |

* Clerks grandfathered at old step

STIPEND*: Officers eligible for bilingual stipend has yet to be determined. 60 officers is an estimate.

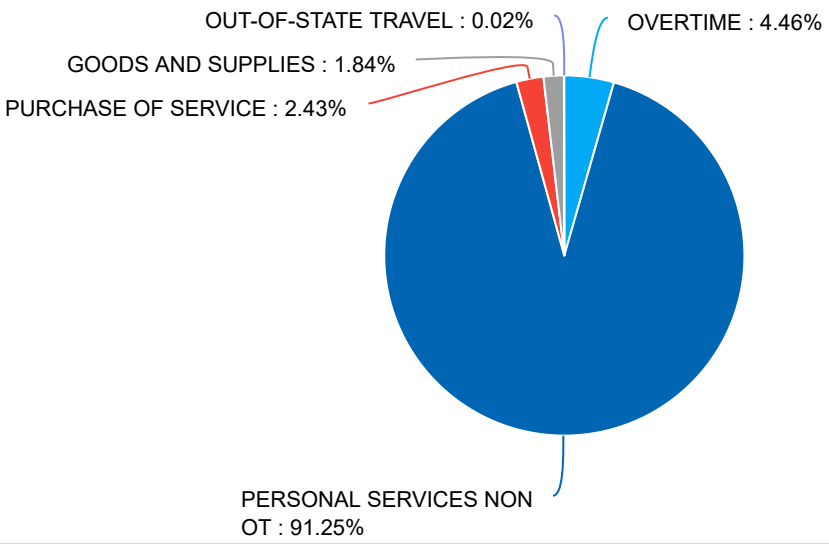
## Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 6,000 |
| CLERICAL INCENTIVE | 21,000 |
| COURT | 400,000 |
| DEFIBRILLATOR | 612,000 |
| EDUCATIONAL INCENTIVE | 79,779 |
| FIREARMS | 2,000,000 |
| FULL-TIME SALARIES | 18,714,795 |
| HAZARDOUS DUTY | 2,483,585 |
| HOLIDAY | 1,718,560 |
| LONGEVITY | 185,401 |
| OUT OF GRADE | 40,000 |
| PART-TIME SALARIES | 420 |
| POLLS | 145,000 |
| SEPARATION COSTS | 756,000 |
| SHIFT DIFFERENTIAL | 1,172,886 |
| SICK LEAVE BUY BACK | 410,000 |
| STIPEND | 24,800 |
| UNIFORM CLOTHING ALLOWANCE | 30,000 |
| UNUSED SICK LEAVE BONUS | 152,592 |
| VACATION BUY-BACK | 7,500 |
| WEEKEND DIFFERENTIAL | 1,700,000 |
| **Total** | **30,660,318** |

DEPARTMENT: Police

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 1,423,641.76 | 1,800,841.00 | 1,500,000.00 | (16.7%) |
| PERSONAL SERVICES NON OT | 29,294,128.17 | 32,108,264.00 | 30,660,318.00 | (4.5%) |
| PURCHASE OF SERVICE | 757,907.34 | 880,138.00 | 815,676.00 | (7.3%) |
| GOODS AND SUPPLIES | 459,852.02 | 612,818.00 | 617,703.00 | 0.8% |
| OUT-OF-STATE TRAVEL | 444.68 | 5,000.00 | 5,000.00 | -% |
| **TOTAL GENERAL FUND:** | **$31,935,973.97** | **$35,407,061.00** | **$33,598,697.00** | **(5.1%)** |

DEPARTMENT: Police

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **POLICE** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 1,423,641.76 | 1,800,841.00 | 1,500,000.00 | (16.7%) |
| **TOTAL OVERTIME:** | **$ 1,423,641.76** | **$ 1,800,841.00** | **$ 1,500,000.00** | **(16.7%)** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 18,476,364.09 | 19,550,829.00 | 18,714,795.00 | (4.3%) |
| PART-TIME SALARIES | - | - | 420.00 | -% |
| STIPEND | 39,498.97 | 71,800.00 | 24,800.00 | (65.5%) |
| POLLS | 133,140.79 | 140,000.00 | 145,000.00 | 3.6% |
| CLERICAL INCENTIVE | 15,000.00 | 21,000.00 | 21,000.00 | -% |
| ADMIN INCENTIVE | 6,000.00 | - | 6,000.00 | -% |
| LONGEVITY | 143,100.00 | 144,560.00 | 185,401.00 | 28.3% |
| SHIFT DIFFERENTIAL | 955,672.53 | 1,087,856.00 | 1,172,886.00 | 7.8% |
| HOLIDAY | 1,332,299.97 | 1,694,788.00 | 1,718,560.00 | 1.4% |
| EDUCATIONAL INCENTIVE | 89,565.62 | 76,280.00 | 79,779.00 | 4.6% |
| WEEKEND DIFFERENTIAL | 1,700,030.48 | 1,918,275.00 | 1,700,000.00 | (11.4%) |
| UNIQUE PAY | 520.36 | - | - | -% |
| FIREARMS | 2,102,405.17 | 2,363,739.00 | 2,000,000.00 | (15.4%) |
| OUT OF GRADE | 21,275.69 | 24,500.00 | 40,000.00 | 63.3% |
| COURT | 304,205.03 | 538,976.00 | 400,000.00 | (25.8%) |
| HAZARDOUS DUTY | 2,228,034.19 | 2,505,564.00 | 2,483,585.00 | (0.9%) |
| SEPARATION COSTS | 619,271.19 | 750,000.00 | 756,000.00 | 0.8% |
| DEFIBRILLATOR | 604,138.28 | 606,000.00 | 612,000.00 | 1.0% |
| VACATION BUY-BACK | - | 6,047.00 | 7,500.00 | 24.0% |
| UNUSED SICK LEAVE BONUS | 91,844.23 | 152,595.00 | 152,592.00 | (0.0%) |
| UNIFORM CLOTHING ALLOWANCE | 21,000.00 | 28,000.00 | 30,000.00 | 7.1% |
| SICK LEAVE BUY BACK | 410,761.58 | 427,455.00 | 410,000.00 | (4.1%) |
| **TOTAL PERSONAL SERVICES NON OT:** | **$29,294,128.17** | **$32,108,264.00** | **$30,660,318.00** | **(4.5%)** |
| **PURCHASE OF SERVICE** | | | | |
| ENERGY (GAS-OIL-DIESEL) | 21,810.80 | 28,000.00 | 20,000.00 | (28.6%) |
| SEWER & WATER CHARGES | 6,390.41 | 7,100.00 | 6,000.00 | (15.5%) |
| BUILDING/GROUNDS REPAIR/MAINT | 31,287.73 | 13,000.00 | 25,000.00 | 92.3% |
| VEHICLE REPAIR/MAINTENANCE | 217,552.90 | 250,000.00 | 200,000.00 | (20.0%) |
| DEPART EQUIP REPAIR/MAINT | 21,718.96 | 85,982.00 | 85,982.00 | -% |
| DATA PROCESS EQUIP REP/MAINT | 149,464.95 | 102,578.00 | 102,578.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 47,198.59 | 100,982.00 | 100,982.00 | -% |
| SECURITY/FIRE CONTROL | 987.62 | 1,000.00 | 1,634.00 | 63.4% |
| CUSTODIAL SERVICES | 65,000.00 | 37,000.00 | - | (100.0%) |
| MEDICAL | 31,185.00 | 55,000.00 | 55,000.00 | -% |
| OTHER CONTRACT SERVICES | 151,091.22 | 175,000.00 | 185,000.00 | 5.7% |
| ADVERTISING | 1,384.68 | 1,100.00 | 5,000.00 | 354.5% |

DEPARTMENT: Police

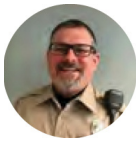
## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| EXTERMINATING & PEST CONTROL | 1,120.00 | 1,500.00 | 1,500.00 | -% |
| PRINTING | 4,200.77 | 9,896.00 | 15,000.00 | 51.6% |
| VETERINARY SERVICES | 7,513.71 | 12,000.00 | 12,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 757,907.34** | **$ 880,138.00** | **$ 815,676.00** | **(7.3%)** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | - | 31,000.00 | 31,000.00 | -% |
| REFERENCE MATERIALS | 2,296.32 | 1,500.00 | 2,500.00 | 66.7% |
| OFFICE SUNDRIES/SUPPLIES | 6,377.29 | 8,000.00 | 10,000.00 | 25.0% |
| DATA PROCESS SOFTWARE & SUPP | 8,335.62 | 62,000.00 | 62,000.00 | -% |
| BUILDING SUPPLIES | 788.84 | 1,000.00 | 1,000.00 | -% |
| ELECTRICAL SUPPLIES | 2,274.38 | 1,000.00 | 1,000.00 | -% |
| TOOLS & HARDWARE SUPPLY | - | 225.00 | 225.00 | -% |
| JANITORIAL SUPPLIES | 325.50 | 765.00 | 1,000.00 | 30.7% |
| TIRES | 16,601.92 | 20,992.00 | 20,992.00 | -% |
| PARTS/ACCESSORIES/LUBE | 81.43 | 495.00 | 495.00 | -% |
| FOOD PURCHASE | 9,761.68 | 13,395.00 | 13,395.00 | -% |
| MEDICAL SUPPLIES/DRUGS | 680.46 | 350.00 | 2,000.00 | 471.4% |
| PURCHASE OF CLOTHING | 57,899.37 | 65,400.00 | 65,400.00 | -% |
| POLICE SUPPLIES | 65,979.79 | 45,000.00 | 45,000.00 | -% |
| CANINE FOOD & SUPPLIES | 8,449.47 | 14,400.00 | 14,400.00 | -% |
| IN-STATE TRAVEL | 171.20 | 2,500.00 | 2,500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 7,081.05 | 6,000.00 | 6,000.00 | -% |
| TUITION & TRAINING | 41,555.37 | 75,000.00 | 75,000.00 | -% |
| SUPPRESSION OF CRIME | 4,000.00 | 25,994.00 | 25,994.00 | -% |
| DEPARTMENT EQUIPMENT | 197,708.06 | 202,812.00 | 202,812.00 | -% |
| DATA PROCESSING EQUIPMENT | 29,484.27 | 34,990.00 | 34,990.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 459,852.02** | **$ 612,818.00** | **$ 617,703.00** | **0.8%** |
| **OUT-OF-STATE TRAVEL** | | | | |
| OUT OF STATE TRAVEL | 444.68 | 5,000.00 | 5,000.00 | -% |
| **TOTAL OUT-OF-STATE TRAVEL:** | **$ 444.68** | **$ 5,000.00** | **$ 5,000.00** | **-%** |
| **TOTAL POLICE:** | **$31,935,973.97** | **$35,407,061.00** | **$33,598,697.00** | **(5.1%)** |
| **TOTAL PUBLIC SAFETY:** | **$31,935,973.97** | **$35,407,061.00** | **$33,598,697.00** | **(5.1%)** |
| **TOTAL EXPENDITURES:** | **$31,935,973.97** | **$35,407,061.00** | **$33,598,697.00** | **(5.1%)** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Police - Animal Control

# Police - 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 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.

## FY26 **Accomplishments**

- Answered approximately 8,000 calls for service.
- Continued efforts to rehome unclaimed animals and maintain a low euthanasia rate.
- Animal Control personnel participated in many training programs provided by the Brockton Police Department.
- Hired an Administrative Assistant to fill the position vacant since February 2026

DEPARTMENT: Police - Animal Control

## Objectives

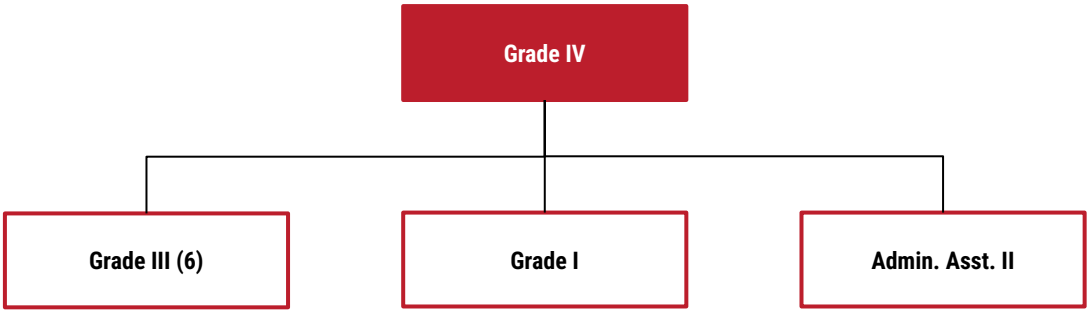
| Objective | Status | City Goal |
|---|---|---|
| 1. Continue to work towards the funding and construction of a new Animal Control facility. | **Ongoing FY27** | **3** |
| 2. Continue to work with the Elections Commission to increase the number of licensed dogs. | **Ongoing FY27** | **2** |
| 3. Identify and implement computer software specifically designed for the needs of an Animal Control operation. | **Ongoing FY27** | **3** |
| 4.Work with the Information Technology Center (ITC) to update the existing license database to include an email address, veterinary and microchip information. | **Ongoing FY27** | **2** |
| 5. Continue to participate in public awareness and educational events | **Ongoing FY27** | **2** |
| 6. Return to full staffing levels | **Ongoing FY27** | **1** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Actuals | FY27 Target |
|---|---|---|---|---|
| | Animals impounded | 243 | 220 | 200 |
| | Animals euthanized | 10 | 9 | 7 |

DEPARTMENT: Police - Animal Control

## Organizational Chart



DEPARTMENT: Police - Animal Control

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Unit B-Grade IV | Thomas DeChellis | 9/12/1988 | 1,350 | 93,992 | 5,640 |
| Unit B-Grade III | Darren Hand | 8/14/2000 | 1,350 | 79,939 | 5,596 |
| Unit B-Grade III | Brian Piche | 4/10/2006 | 950 | 79,939 | 4,796 |
| Unit B-Grade III | Joshua Parker | 7/16/2016 | 750 | 77,611 | 6,209 |
| Unit B-Grade III | Kelly Peterson | 11/26/2018 | 480 | 77,611 | 4,657 |
| Unit B-Grade I | Joseph Bissett | 2/22/2016 | 750 | 48,394 | |
| Unit B-Grade III | Walter Bettuchi | 12/2/2019 | 480 | 77,611 | |
| Admin. Asst. II | Colleen O'Donnell | 9/27/2021 | 480 | 61,833 | |
| Unit B-Grade III | Roger Williams | 4/5/2021 | 480 | 75,350 | |
| **Total** | | | **7,070** | **672,280** | **26,898** |

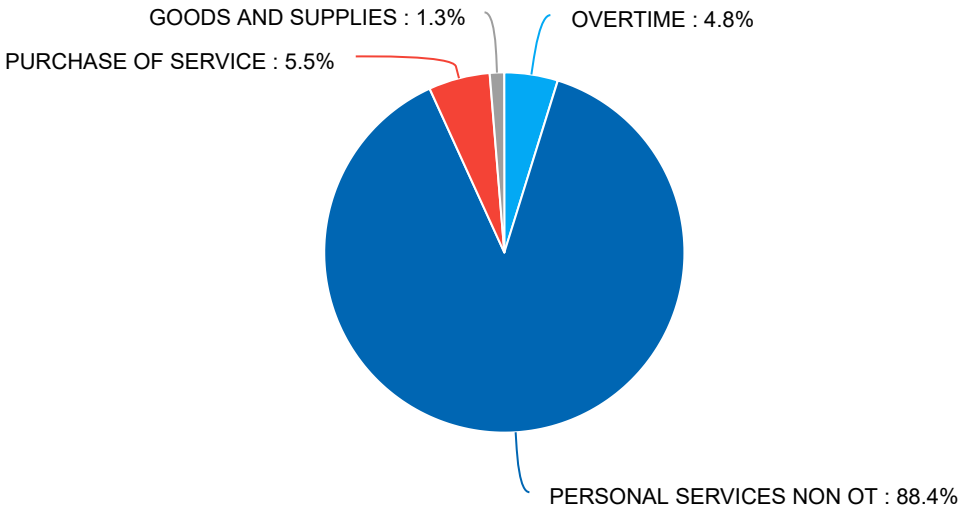
### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 2,500 |
| COURT | 1,200 |
| EDUCATIONAL INCENTIVE | 26,897 |
| FIREARMS | 7,000 |
| FULL-TIME SALARIES | 672,280 |
| HAZARDOUS DUTY | 8,000 |
| HOLIDAY | 2,879 |
| LONGEVITY | 7,070 |
| ON CALL | 28,860 |
| OUT OF GRADE | 1,000 |
| SHIFT DIFFERENTIAL | 34,900 |
| UNIFORM CLOTHING ALLOWANCE | 16,000 |
| WEEKEND DIFFERENTIAL | 12,146 |
| **Total** | **820,732** |

DEPARTMENT: Police - Animal Control

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 36,980.59 | 25,000.00 | 45,000.00 | 80.0% |
| PERSONAL SERVICES NON OT | 670,520.33 | 783,973.00 | 820,732.00 | 4.7% |
| PURCHASE OF SERVICE | 35,362.68 | 42,595.00 | 51,095.00 | 20.0% |
| GOODS AND SUPPLIES | 9,017.72 | 19,095.00 | 11,095.00 | (41.9%) |
| **TOTAL GENERAL FUND:** | **$ 751,881.32** | **$ 870,663.00** | **$ 927,922.00** | **6.6%** |

DEPARTMENT: Police - Animal Control

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **ANIMAL CONTROL** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 36,980.59 | 25,000.00 | 45,000.00 | 80.0% |
| **TOTAL OVERTIME:** | **$ 36,980.59** | **$ 25,000.00** | **$ 45,000.00** | **80.0%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 468,487.27 | 627,604.00 | 672,280.00 | 7.1% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| LONGEVITY | 5,470.00 | 5,950.00 | 7,070.00 | 18.8% |
| SHIFT DIFFERENTIAL | 24,574.11 | 34,900.00 | 34,900.00 | -% |
| HOLIDAY | 286.23 | 3,372.00 | 2,879.00 | (14.6%) |
| EDUCATIONAL INCENTIVE | 25,782.59 | 35,441.00 | 26,897.00 | (24.1%) |
| WEEKEND DIFFERENTIAL | 7,646.93 | 12,146.00 | 12,146.00 | -% |
| ON CALL | 28,196.27 | 28,860.00 | 28,860.00 | -% |
| FIREARMS | 5,165.97 | 7,000.00 | 7,000.00 | -% |
| OUT OF GRADE | 417.39 | 1,000.00 | 1,000.00 | -% |
| COURT | 390.08 | 1,200.00 | 1,200.00 | -% |
| HAZARDOUS DUTY | 6,131.32 | 8,000.00 | 8,000.00 | -% |
| WORKERS COMPENSATION | 80,972.17 | - | - | -% |
| UNIFORM CLOTHING ALLOWANCE | 14,500.00 | 16,000.00 | 16,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 670,520.33** | **$ 783,973.00** | **$ 820,732.00** | **4.7%** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | - | - | 8,500.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 1,715.62 | 4,730.00 | 4,730.00 | -% |
| SEWER & WATER CHARGES | 522.89 | 554.00 | 554.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 1,194.31 | 1,390.00 | 1,390.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 7,395.81 | 10,367.00 | 10,367.00 | -% |
| SECURITY/FIRE CONTROL | 904.20 | 905.00 | 905.00 | -% |
| VETERINARY SERVICES | 17,777.76 | 16,500.00 | 16,500.00 | -% |
| ANIMAL DISPOSAL | 5,852.09 | 8,149.00 | 8,149.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 35,362.68** | **$ 42,595.00** | **$ 51,095.00** | **20.0%** |

DEPARTMENT: Police - Animal Control

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | $ 2,437.97 | $ 2,474.00 | $ 2,474.00 | -% |
| JANITORIAL SUPPLIES | - | 667.00 | 667.00 | -% |
| TIRES | 834.78 | 864.00 | 864.00 | -% |
| MEDICAL SUPPLIES/DRUGS | 2,871.36 | 2,992.00 | 2,992.00 | -% |
| CANINE FOOD & SUPPLIES | 1,414.61 | 1,552.00 | 1,552.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | - | 80.00 | 80.00 | -% |
| TUITION & TRAINING | 499.00 | 1,466.00 | 1,466.00 | -% |
| DEPARTMENT EQUIPMENT | 960.00 | 9,000.00 | 1,000.00 | (88.9%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 9,017.72** | **$ 19,095.00** | **$ 11,095.00** | **(41.9%)** |
| **TOTAL ANIMAL CONTROL:** | **$ 751,881.32** | **$ 870,663.00** | **$ 927,922.00** | **6.6%** |
| **TOTAL PUBLIC SAFETY:** | **$ 751,881.32** | **$ 870,663.00** | **$ 927,922.00** | **6.6%** |
| **TOTAL EXPENDITURES:** | **$ 751,881.32** | **$ 870,663.00** | **$ 927,922.00** | **6.6%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Police - Public Safety Building

# Police - Public Safety Building

**Brenda Perez**
Police Chief

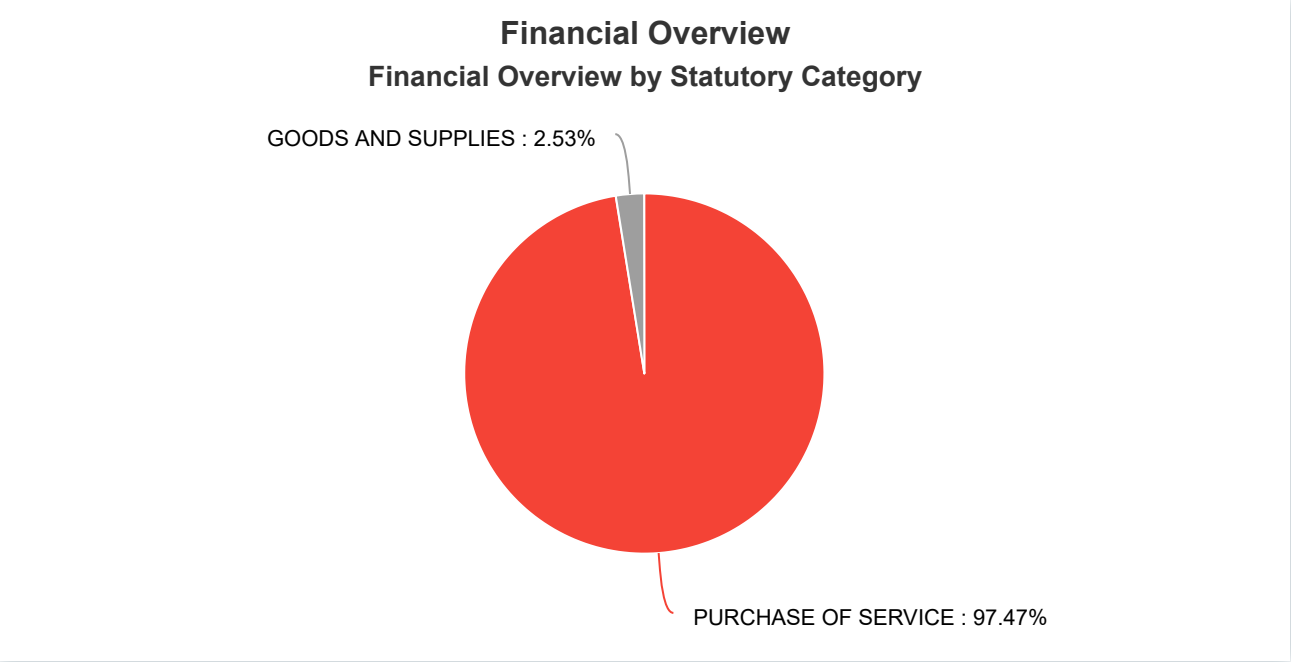


The Police - Public Safety Building Budget was created to manage the day to day operations of the brand new Brockton Public Safety Building. The nearly 150,000 square foot building opened in October 2025 and houses the City's Police and Fire Departments, as well as the Information Technology Department and Brockton Emergency Management Agency. After extensive consultation with all four department heads, the collective decision was made to create this budget under the umbrella of the overall Police Department Budget.

With a total budget of $593,754, these funds will be used to ensure a seamless transition into the new building for all departments with no impact on public safety and services. Once all departments have transitioned into the new facility, the remaining funds will ensure that the building and grounds are equipped and maintained at the highest level.

This Public Safety Building will guarantee that these four essential departments have the proper tools and technology to serve the residents of Brockton at the highest level for generations to come.

DEPARTMENT: Police - Public Safety Building




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| PURCHASE OF SERVICE | - | 291,241.00 | 578,754.00 | 98.7% |
| GOODS AND SUPPLIES | - | 4,000.00 | 15,000.00 | 275.0% |
| **TOTAL GENERAL FUND:** | **$ -** | **$ 295,241.00** | **$ 593,754.00** | **101.1%** |

DEPARTMENT: Police - Public Safety Building

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **POLICE** | | | | |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | - | 23,000.00 | 70,000.00 | 204.3% |
| ENERGY (GAS-OIL-DIESEL) | - | 18,000.00 | 40,000.00 | 122.2% |
| SEWER & WATER CHARGES | - | 1,855.00 | 6,000.00 | 223.5% |
| BUILDING/GROUNDS REPAIR/MAINT | - | 39,299.00 | 50,000.00 | 27.2% |
| SECURITY/FIRE CONTROL | - | 1,000.00 | 1,254.00 | 25.4% |
| CUSTODIAL SERVICES | - | 87,107.00 | 160,000.00 | 83.7% |
| OTHER CONTRACT SERVICES | - | 120,980.00 | 250,000.00 | 106.6% |
| EXTERMINATING & PEST CONTROL | - | - | 1,500.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ -** | **$ 291,241.00** | **$ 578,754.00** | **98.7%** |
| **GOODS AND SUPPLIES** | | | | |
| BUILDING SUPPLIES | - | 2,000.00 | 10,000.00 | 400.0% |
| JANITORIAL SUPPLIES | - | 2,000.00 | 5,000.00 | 150.0% |
| **TOTAL GOODS AND SUPPLIES:** | **$ -** | **$ 4,000.00** | **$ 15,000.00** | **275.0%** |
| **TOTAL POLICE:** | **$ -** | **$ 295,241.00** | **$ 593,754.00** | **101.1%** |
| **TOTAL PUBLIC SAFETY:** | **$ -** | **$ 295,241.00** | **$ 593,754.00** | **101.1%** |
| **TOTAL EXPENDITURES:** | **$ -** | **$ 295,241.00** | **$ 593,754.00** | **101.1%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Procurement

# Procurement



**Michael Morris**
Chief Procurement Officer

## Mission

The mission of the Department 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 and local ordinances for the City of Brockton. In addition, the Procurement Department will focus on remaining updated with the ever-changing procurement laws and provide customer friendly service.

## Services

- Protect the integrity of the overall bidding process.
- Operate and maintain a centralized procurement operation, with the appropriate level of management controls.
- 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.

## FY26 **Accomplishments**

- Frederick Douglass Bust Creation and Installation
- Electronic Voting Tabulator Upgrade
- Feasibility & Schematic Design - Electric Vehicle Classroom at Brockton High School
- RFP for Janitorial Services at the Public Safety Building
- RFP for Building Maintenance Services at the Public Safety Building
- Street Reconstruction
- Design Services for Renovating the Little Red School House
- Collaborative Bid for Pre-Mixed Treated Salt (Primary & Secondary Vendors)
- Acquisition of Real Property - 50 School St (Planning Dept. & BRA)
- Accounting & Auditing Consultants
- Bridge Replacement - Newbury Street
- Financial Support, Budgeting Tools, Dashboards & Projections
- New DPW Building on Montauk Road - Feasibility Study & Design
- Five Time & Materials contracts for Building Maintenance Services (Plumbing, Electrical, Painting, and Sprinkler services)
- Seven DPW Supply & Services Bids (Copper Tubing, Fire Hydrants, Catch Basin Cleaning, etc)
- Wellness Nurse Program at COA - Through State Grant
- On-Call DPW Sewer & Water Excavation and Repair

DEPARTMENT: Procurement

- Weather Intelligence Platform

DEPARTMENT: Procurement

## Objectives

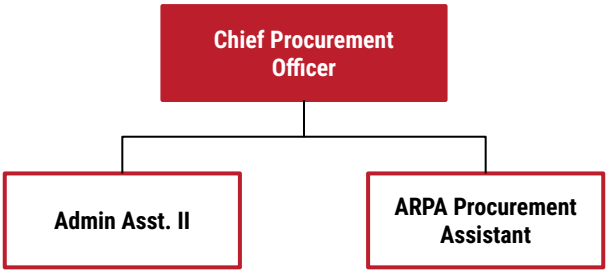
| Objective | Status | City Goal |
|---|---|---|
| 1. Enhanced RFP Evaluation Process<br><br>Explore Government Adapted AI and Technology to increase efficiencies by reducing evaluation clarification requests and protest-related documentation gaps. | **Ongoing FY27** | **1** |
| 2. Workforce Development Through Training<br><br>Provide staff with access to free procurement and compliance training resources to strengthen skills and ensure operational continuity. | **Ongoing FY27** | **1** |
| 3. Statewide Contract Utilization & Cooperative Purchasing Groups Utilization<br><br>Increase use of statewide, cooperative, and collaborative contracts for commonly purchased goods and services. | **Ongoing FY27** | **2** |
| 4. Provide Continued Support for ARPA-Funded Projects. Monitor the completion status of all ARPA-funded projects that are still in design phase. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| | Automation & Technology | | | 70% |
| | Training | 82% | 88% | 90% |
| | Contracts | 80% | 92% | 93% |
| | Arpa Projects (Federal Funds) | 80.00% | 100.00% | 100.00% |

DEPARTMENT: Procurement

## Organizational Chart



DEPARTMENT: Procurement

## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| DIRECTOR OF PROCUREMENT | Michael Morris | 2/20/1996 | 1,350 | 125,692 | 3,700 |
| ADMIN ASST. II | Leandro DaRosa | 10/11/2022 | | 59,563 | |
| **Total** | | | **1,350** | **185,255** | **3,700** |

## ARPA Grant Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|
| ARPA Procurement Assistant | Donnette Mcmanus | 02/28/23 | | 72,000 | |
| **Total** | | | | **72,000** | |

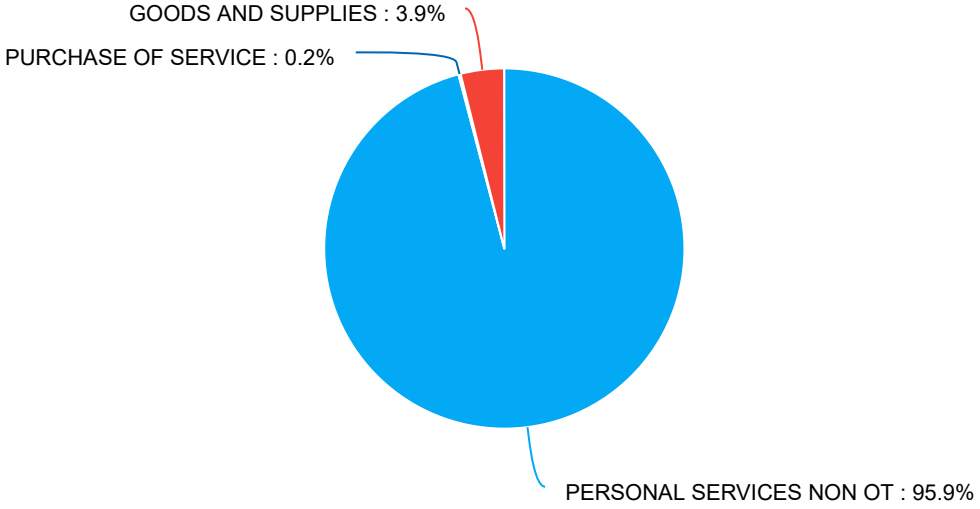
### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 2,500 |
| EDUCATIONAL INCENTIVE | 3,700 |
| FULL-TIME SALARIES | 221,255 |
| HOLIDAY | 427 |
| LONGEVITY | 1,500 |
| PART-TIME SALARIES | 500 |
| STIPEND | 3,300 |
| **Total** | **233,182** |

DEPARTMENT: Procurement

## Financial Overview

### Financial Overview by Statutory Category




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| PERSONAL SERVICES NON OT | 183,640.20 | 187,038.00 | 233,182.00 | 24.7% |
| PURCHASE OF SERVICE | 525.00 | 525.00 | 525.00 | -% |
| GOODS AND SUPPLIES | 5,912.61 | 9,450.00 | 9,450.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 190,077.81** | **$ 197,013.00** | **$ 243,157.00** | **23.4%** |

DEPARTMENT: Procurement

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **PROCUREMENT** | | | | |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 172,762.38 | 175,761.00 | 221,255.00 | 25.9% |
| PART-TIME SALARIES | - | 3,300.00 | 500.00 | (84.8%) |
| STIPEND | 3,312.59 | - | 3,300.00 | -% |
| CLERICAL INCENTIVE | 2,500.00 | 2,500.00 | 2,500.00 | -% |
| LONGEVITY | 1,350.00 | 1,350.00 | 1,500.00 | 11.1% |
| HOLIDAY | - | 427.00 | 427.00 | -% |
| EDUCATIONAL INCENTIVE | 3,715.23 | 3,700.00 | 3,700.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 183,640.20** | **$ 187,038.00** | **$ 233,182.00** | **24.7%** |
| **PURCHASE OF SERVICE** | | | | |
| OFFICE EQUIP REPAIR/MAINT | 350.00 | 350.00 | 350.00 | -% |
| PRINTING | 175.00 | 175.00 | 175.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 525.00** | **$ 525.00** | **$ 525.00** | **-%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 499.77 | 500.00 | 500.00 | -% |
| IN STATE TRAVEL | - | 750.00 | 750.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 4,413.20 | 6,000.00 | 6,000.00 | -% |
| TUITION & TRAINING | - | 1,000.00 | 1,000.00 | -% |
| DEPARTMENT EQUIPMENT | 999.64 | 1,200.00 | 1,200.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 5,912.61** | **$ 9,450.00** | **$ 9,450.00** | **-%** |
| **TOTAL PROCUREMENT:** | **$ 190,077.81** | **$ 197,013.00** | **$ 243,157.00** | **23.4%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 190,077.81** | **$ 197,013.00** | **$ 243,157.00** | **23.4%** |
| **TOTAL EXPENDITURES:** | **$ 190,077.81** | **$ 197,013.00** | **$ 243,157.00** | **23.4%** |


BROCKTON
CITY OF CHAMPIONS

# Public Property

**William Forte**
Interim Superintendent of Buildings



## Mission

To protect the health, safety, and welfare of the inhabitants of Brockton through inspections and enforcement of building codes, sanitary codes and city ordinances.

To protect the health, safety and welfare of the employees of the city through sanitation, maintenance and improvements of city buildings.

To protect the general public through enforcement of consumer protections, ensuring weights and measures are correct.

## Services

- Customer Assistance in applying for permits
- Paperless online services
  - Viewing permits
  - Applying for permits
  - Checking for information
- Sanitary inspections of apartments
- Restaurant inspections
- Construction permits online
- Public engagement online for complaints
- Response to building emergencies
- Code enforcement
- Maintain public buildings
  - Custodial
  - Minor construction
  - Wiring
  - HVAC
  - Plumbing
- Maintain Stadium and Conference Center
- Keeper of Records
- Enforcement department of building, wiring, plumbing and sanitary codes
- Inspect scales, gas stations, oil trucks, pharmacy scales, and price verification at grocery stores
- Manage the Zoning Board of Appeals

## FY26 Accomplishments

- Successfully integrated Weights and Measures into Inspectional Services
- Worked with City Council to enact Accessory Dwelling Unit Zoning Ordinance

- Setup temporary office of Inspectional Services at the Shaw's Conference Center without disruption to service
- Completed significant drainage repairs at Campanelli Stadium
- Enhanced tobacco establishment enforcement
- Increased general code enforcement with the entire city
- Stepped up enforcement of illegal basement apartments
- Coordinated with City Council to implement Food Truck Ordinance
- Enacted rental registry
- Implemented and enforced Auto Repair Licenses in collaboration with the City Clerk's Office
- Expanded annual inspections of existing buildings

# 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).

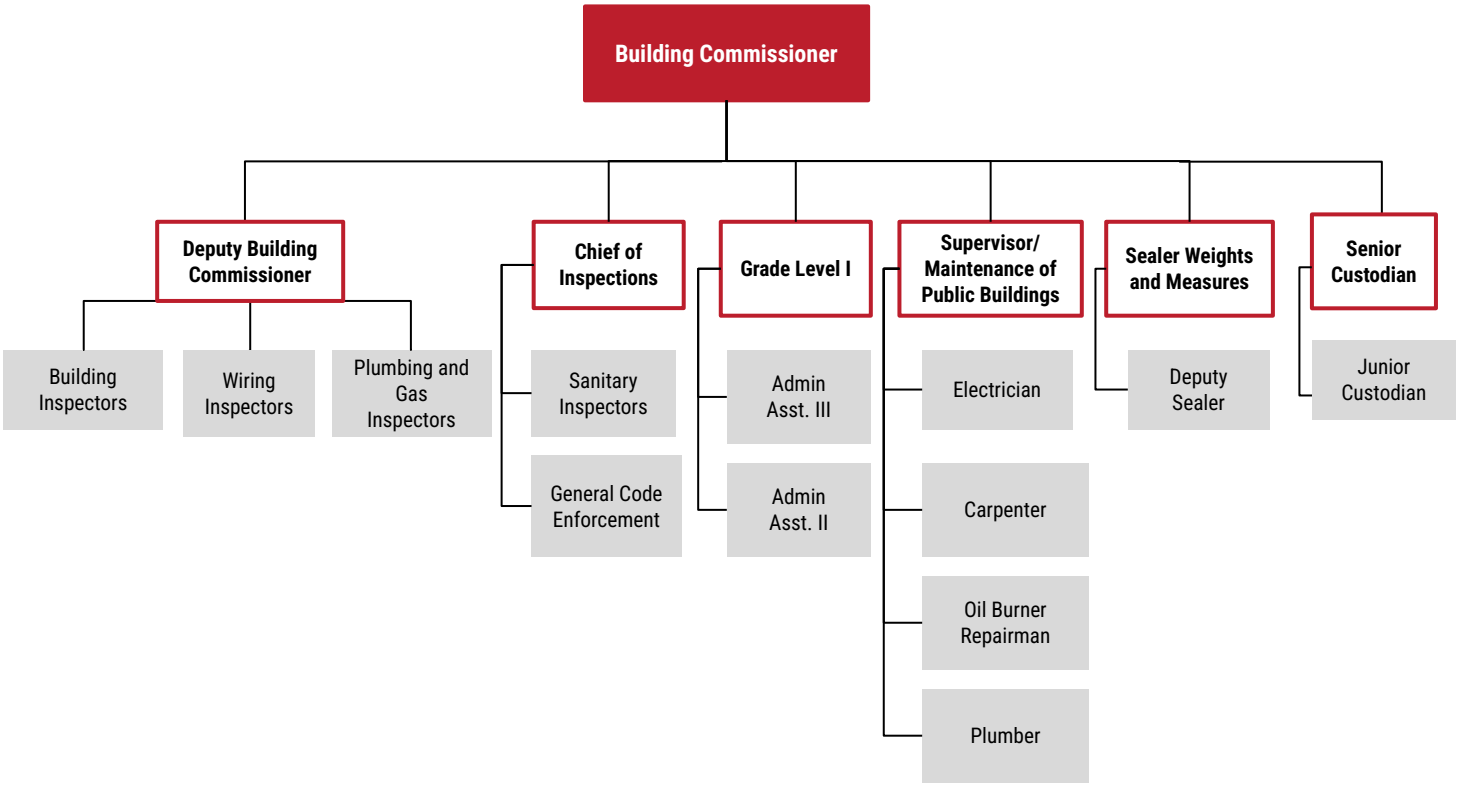
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Expand technology and computer systems to enhance inspector productivity | **Ongoing FY27** | **3** |
| 2. Increase safety within city hall by use of technology, signage, lighting and security officer | **Ongoing FY27** | **2** |
| 3. Improve the interior and exterior environment of City buildings through renovations and enhancements | **Ongoing FY27** | **2** |
| 4. Expand Master Key System from Council on Aging building to also the stadium complex | **Ongoing FY27** | **3** |
| 5. Increase code enforcement inpections through restructuring of the Sanitary Inspector districts | **Ongoing FY27** | **2** |
| 6. Increase safety of city residents through building, wiring, plumbing and sanitary inspections | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 2,3 | Building Permits | 4054 | 2787 | 2800 |
| 2,3 | Electrical Permits | 3250 | 2268 | 2300 |
| 2,3 | Gas Hot Water Permits | 120 | 79 | 80 |
| 2,3 | Gas Permits | 459 | 432 | 435 |
| 2,3 | Plumbing Permits | 693 | 644 | 650 |
| 2,3 | Sign Permits | 123 | 115 | 115 |

# Organizational Chart



## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Interim Superintendent of Buildings | William Forte | 8/7/2023 | | 147,186 | |
| Deputy Commissioner of Buildings | George Depina | 5/8/2017 | 750 | 110,125 | |
| Chief of Inspections | James Doucette | 11/18/2019 | 480 | 91,651 | |
| Local Building Inspector | Frank Gazerro | 2/5/2007 | 1,250 | 89,104 | 2,673 |
| Local Building Inspector | Mussie Gizaw | 6/3/2013 | 750 | 89,104 | 4,455 |
| Local Building Inspector | Alex Bezanson | 1/21/2026 | | 76,862 | 2,306 |
| Inspector of Plumbing and Gas | Jason Yetman | 5/19/2025 | | 79,167 | 3,167 |
| Inspector of Plumbing and Gas | Mark Bowie | 11/24/2003 | 1,250 | 89,104 | 4,455 |
| Inspector of Wires | Chester Anderson | 9/18/2023 | | 83,998 | 2,520 |
| Inspector of Wires | Edwin Lewando | 8/23/2021 | 480 | 86,508 | 2,595 |
| Inspector of Wires | VACANT | | | 74,623 | |
| Grade Level 1 | April Sferrazza | 2/20/1984 | 1,350 | 84,876 | 5,093 |
| Admin Asst. II | Liliana Gavidia | 10/31/2022 | | 55,020 | |
| Admin Asst. III | Monica Fragoso | 2/18/2020 | 480 | 65,752 | |
| Admin Asst. II | Carmen Depina | 8/29/2025 | | 50,480 | |
| Admin Asst. II (100% Vacant & Abandoned) | VACANT | | | 48,208 | |
| Jr. Building Custodian | Matilio Fernandes | 1/16/2018 | 480 | 60,972 | |
| Jr. Building Custodian | Daniel Martin | 9/7/2021 | 950 | 57,467 | |
| Jr. Building Custodian | Hugo Amado | 9/11/2018 | 480 | 60,972 | |
| Senior Building Custodian | Brian Matta | 7/22/2002 | 1,250 | 69,712 | |
| Carpenter | Derek Harkins | 4/27/2015 | 750 | 83,779 | |
| Carpenter | Shawn Lewis | 10/2/2023 | | 79,744 | |
| Electrician | Andre Parenteau | 5/8/2023 | | 79,744 | |
| Oil Burner Repairman | Earl Nocon | 4/13/2015 | 750 | 83,779 | |
| Plumber | Daniel Healy | 1/31/2011 | 950 | 86,292 | |
| Supervisor of Building and Maintenance of Public Buildings | Adriano Alves | 3/23/2020 | 480 | 91,003 | |
| Local Building Inspector | VACANT | | | 74,623 | |
| Admin. Asst. II | Elliot Miller | 11/29/2022 | | 50,480 | |
| Sanitary Inspector | Robert Butler | 6/24/1985 | 1,350 | 86,078 | 2,582 |
| Ordinance Inspector | Ian Denelle | 7/10/2023 | | 55,515 | |
| Sanitary Inspector | Anthony Donegan | 9/25/2023 | 480 | 76,479 | 3,824 |
| Ordinance Inspector | Sierra Towne | 1/22/2024 | | 53,899 | 1,617 |
| Ordinance Inspector | VACANT | | | 50,805 | |
| Ordinance Inspector (100% Vacant & Abandoned) | VACANT | | | 50,805 | |
| Sanitary Inspector | Monica Garcia | 9/2/2023 | | 74,252 | 3,713 |
| Sanitary Inspector | Patrick Lawton | 12/19/2014 | 750 | 83,571 | 5,014 |
| Sanitary Inspector | Dennis Smith | 2/16/2017 | 750 | 83,571 | 2,507 |
| Plumber | Amancio Pires | 3/2/2026 | | 77,537 | |
| Sealer of Weights & Measures | Kevin Croker | 9/4/2001 | 1,350 | 97,125 | 5,828 |
| Deputy Sealer | Corey Quinlan | 2/7/2015 | 750 | 82,404 | 4,944 |
| **Total** | | | **18,310** | **3,072,376** | **57,293** |

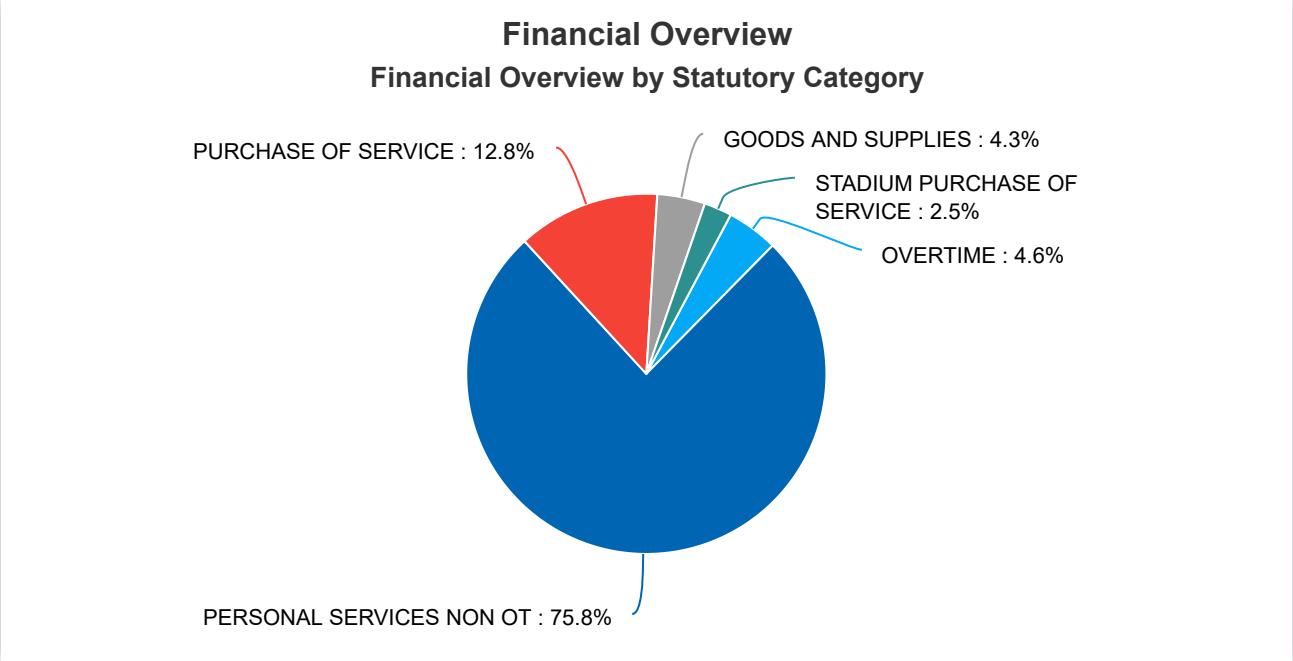
## Vacant and Abandoned Funded Positions

| Title | Name | Start Date | Longevity | Salary | Ed. Incent |
|---|---|---|---|---|---|

| | | |
|---|---|---|
| Admin Asst. II | VACANT | 48,208 |
| Ordinance Inspector | VACANT | 50,805 |
| **Total** | | **99,013** |

## Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 6,000 |
| CLERICAL INCENTIVE | 12,500 |
| EDUCATIONAL INCENTIVE | 57,293 |
| EMPLOYEE LIC & REGISTRATION | 12,000 |
| FULL-TIME SALARIES | 2,973,364 |
| HAZARDOUS DUTY | 13,000 |
| HOLIDAY | 2,000 |
| LONGEVITY | 18,310 |
| ON CALL | 42,000 |
| OUT OF GRADE | 13,000 |
| PART-TIME SALARIES | 49,960 |
| SHIFT DIFFERENTIAL | 15,000 |
| UNIFORM CLOTHING ALLOWANCE | 50,000 |
| UNUSED SICK LEAVE BONUS | 8,000 |
| **Total** | **3,272,427** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 169,160.06 | 200,000.00 | 200,000.00 | -% |
| PERSONAL SERVICES NON OT | 3,043,361.07 | 3,307,255.08 | 3,272,427.00 | (1.1%) |
| PURCHASE OF SERVICE | 375,247.38 | 399,350.00 | 553,850.00 | 38.7% |
| GOODS AND SUPPLIES | 145,431.35 | 203,600.00 | 183,600.00 | (9.8%) |
| STADIUM PURCHASE OF SERVICE | 89,856.42 | 102,500.00 | 107,500.00 | 4.9% |
| **TOTAL GENERAL FUND:** | **$ 3,823,056.28** | **$ 4,212,705.08** | **$ 4,317,377.00** | **2.5%** |

DEPARTMENT: Public Property

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **PUBLIC PROPERTY** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 148,430.45 | 150,000.00 | 150,000.00 | -% |
| POOL OT- | 20,729.61 | 50,000.00 | 50,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 169,160.06** | **$ 200,000.00** | **$ 200,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 2,775,576.14 | 2,968,233.08 | 2,973,364.00 | 0.2% |
| PART-TIME SALARIES | 24,867.05 | 49,960.00 | 49,960.00 | -% |
| CLERICAL INCENTIVE | 10,000.00 | 12,500.00 | 12,500.00 | -% |
| ADMIN INCENTIVE | 3,000.00 | 6,000.00 | 6,000.00 | -% |
| LONGEVITY | 14,460.00 | 20,440.00 | 18,310.00 | (10.4%) |
| SHIFT DIFFERENTIAL | 7,376.52 | 15,000.00 | 15,000.00 | -% |
| HOLIDAY | - | 2,000.00 | 2,000.00 | -% |
| EDUCATIONAL INCENTIVE | 55,342.39 | 55,122.00 | 57,293.00 | 3.9% |
| ON CALL | 44,319.52 | 42,000.00 | 42,000.00 | -% |
| OUT OF GRADE | 3,598.51 | 13,000.00 | 13,000.00 | -% |
| HAZARDOUS DUTY | 1,926.85 | 13,000.00 | 13,000.00 | -% |
| SEPARATION COSTS | 27,604.46 | 40,000.00 | - | (100.0%) |
| WORKERS COMPENSATION | 36,789.63 | - | - | -% |
| UNUSED SICK LEAVE BONUS | - | 8,000.00 | 8,000.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | 38,500.00 | 50,000.00 | 50,000.00 | -% |
| EMPLOYEE LIC & REGISTRATION | - | 12,000.00 | 12,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 3,043,361.07** | **$ 3,307,255.08** | **$ 3,272,427.00** | **(1.1%)** |
| **PURCHASE OF SERVICE** | | | | |
| ELECTRICITY | - | - | 200,000.00 | -% |
| ENERGY (GAS-OIL-DIESEL) | 38,868.13 | 80,000.00 | 50,000.00 | (37.5%) |
| SEWER & WATER CHARGES | 122.08 | 5,000.00 | 5,000.00 | -% |
| BUILDING/GROUNDS REPAIR/MAINT | 106,771.10 | 100,000.00 | 100,000.00 | -% |
| VEHICLE REPAIR/MAINTENANCE | 11,477.32 | 10,000.00 | 10,000.00 | -% |
| DEPART EQUIP REPAIR/MAINT | 1,936.63 | 1,350.00 | 1,350.00 | -% |
| SECURITY/FIRE CONTROL | 50,174.51 | 45,000.00 | 45,000.00 | -% |
| ELEVATOR REPAIR SERVICE | 43,943.30 | 30,000.00 | 30,000.00 | -% |
| DEMOLITION | - | - | 1,000.00 | -% |
| ROOF REPAIR | 2,261.00 | - | - | -% |
| LEGAL | 320.28 | 1,000.00 | 1,000.00 | -% |
| ENGINEERING | 2,500.00 | 7,000.00 | 2,500.00 | (64.3%) |
| OTHER CONTRACT SERVICES | 100,538.24 | 100,000.00 | 90,000.00 | (10.0%) |
| ADVERTISING | - | 1,500.00 | 1,500.00 | -% |
| COMMUNICATION SERVICES | 1,941.46 | 3,500.00 | 1,500.00 | (57.1%) |
| POOL MAINTENANCE | 73.43 | - | - | -% |
| LAUNDRY AND CLEANING | 6,241.75 | 7,000.00 | 7,000.00 | -% |

DEPARTMENT: Public Property

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| EXTERMINATING & PEST CONTROL | 6,230.40 | 5,000.00 | 5,000.00 | -% |
| PRINTING | 1,847.75 | 3,000.00 | 3,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 375,247.38** | **$ 399,350.00** | **$ 553,850.00** | **38.7%** |
| **GOODS AND SUPPLIES** | | | | |
| COPY MACHINE SUPPLIES | - | 5,000.00 | 5,000.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 6,956.50 | 10,000.00 | 10,000.00 | -% |
| DATA PROCESS SOFTWARE & SUPP | 14,591.28 | 20,000.00 | 20,000.00 | -% |
| BUILDING SUPPLIES | 26,660.72 | 30,000.00 | 30,000.00 | -% |
| ELECTRICAL SUPPLIES | 5,338.95 | 10,000.00 | 10,000.00 | -% |
| PLUMBING SUPPLIES | 17,693.46 | 15,000.00 | 15,000.00 | -% |
| HEATING/AIR CONDITION SUPPLIES | 12,422.40 | 20,000.00 | 20,000.00 | -% |
| TOOLS & HARDWARE SUPPLY | 2,752.54 | 1,500.00 | 1,500.00 | -% |
| JANITORIAL SUPPLIES | 21,903.48 | 20,000.00 | 20,000.00 | -% |
| PARTS/ACCESSORIES/LUBE | 961.77 | 1,000.00 | 1,000.00 | -% |
| PURCHASE OF CLOTHING | - | 5,000.00 | 5,000.00 | -% |
| IN-STATE TRAVEL | 18,963.70 | 15,000.00 | 15,000.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 5,255.85 | 4,000.00 | 4,000.00 | -% |
| TUITION & TRAINING | 6,865.69 | 12,100.00 | 12,100.00 | -% |
| LICENSE & REGISTRATION | 4,231.19 | 5,000.00 | 5,000.00 | -% |
| DEPARTMENT EQUIPMENT | 833.82 | - | 10,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 145,431.35** | **$ 173,600.00** | **$ 183,600.00** | **5.8%** |
| **STADIUM PURCHASE OF SERVICE** | | | | |
| BUILDING/GROUNDS REPAIR/MAINT | 24,853.20 | 35,000.00 | 65,000.00 | 85.7% |
| ELEVATOR REPAIR SERVICE | 4,384.50 | 7,500.00 | 7,500.00 | -% |
| OTHER CONTRACT SERVICES | 60,618.72 | 60,000.00 | 35,000.00 | (41.7%) |
| **TOTAL STADIUM PURCHASE OF SERVICE:** | **$ 89,856.42** | **$ 102,500.00** | **$ 107,500.00** | **4.9%** |
| **TOTAL PUBLIC PROPERTY:** | **$ 3,823,056.28** | **$ 4,182,705.08** | **$ 4,317,377.00** | **3.2%** |
| **TOTAL GENERAL GOVERNMENT:** | **$ 3,823,056.28** | **$ 4,182,705.08** | **$ 4,317,377.00** | **3.2%** |
| **TOTAL EXPENDITURES:** | **$ 3,823,056.28** | **$ 4,182,705.08** | **$ 4,317,377.00** | **3.2%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Treasurer/Tax Collector

# Treasurer/Tax Collector



**Martin Brophy**
Treasurer/Collector

## Mission

The Treasurer's office 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

- Receives and deposits all monies collected from all city departments.
- Responsible for the accurate accounting and investment as per Massachusetts General Law.
- Distributes these funds via Accounts Payable and Payroll according to the direction of the City Auditor.
- Maintains daily cashbook reflecting a breakdown of all daily receipts and disbursements.
- Develops and maintains relationships with various financial institutions to maximize earnings and minimize costs, while obtaining the necessary services provided by these financial institutions.
- Reconciles all bank accounts monthly in order to maintain accurate fund balances.
- Acts as a custodian of all other funds, such as trust funds, community grants, various pensions and enterprise accounts.
- Manages the City's Tax Takings in an accurate and timely manner and works with taxpayers to find solutions to delinquent accounts.
- Supervises the foreclosure process with outside counsel through the Land Court.
- Issues all authorized debt for both short and long term borrowings based on City Council Orders.

FY26 **Accomplishments**

- Helped to try to maintain the City's credit rating with S&P and Moody's.
- Worked with Hilltop Securities to update the City' financial statement and file the Annual Report for Continuing Disclosure as required by SEC Rule 15c2-12.
- Successfully coordinated a $28,300,000 Bond Anticipation Note (BAN) borrowings.
- Collected over $1,260,000 in tax title principal and interest payments.
- Auctioned 8 foreclosed properties for $1,428,500.
- Receipted over $6 million in General Fund Investment Income.
- Worked with payroll vendors to streamline the payment process by automating the systems.

# Collector's Office

## Mission

The Collector is responsible for collecting and accounting for millions in annual tax and user fee revenue.

DEPARTMENT: Treasurer/Tax Collector

- Mails and collects all Real Estate Taxes, Personal Property, and Boat Excise bills created by the Assessor's Office and committed to the Collector through a warrant.
- Mails and collects all Utility (Water/Sewer/Refuse) bills created by the Department of Public Works and committed to the Collector.
- Mails and collects 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.
- Appoints a Deputy Collector to assist in the collection of delinquent Motor Vehicle excise and Personal Property tax.
- Produces Municipal Lien Certificates (MLC) upon request. This is a legal document stating what is owed on the property.
- Performs 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.

## FY26 **Accomplishments**

- Receipted over $250 million in FY 2025 payments.
- Issued over 1,950 Municipal Lien Certificates.
- Collected 97% of FY 2025 Real and Personal Property taxes.
- Collected 73% of FY 2025 Utility bills.
- Collected 89% of FY 2025 Committed Utility bills.
- Collected 90% of FY 2025 Motor Vehicle Excise taxes.
- Completed FY 2022 Tax Taking.

DEPARTMENT: Treasurer/Tax Collector

## Objectives

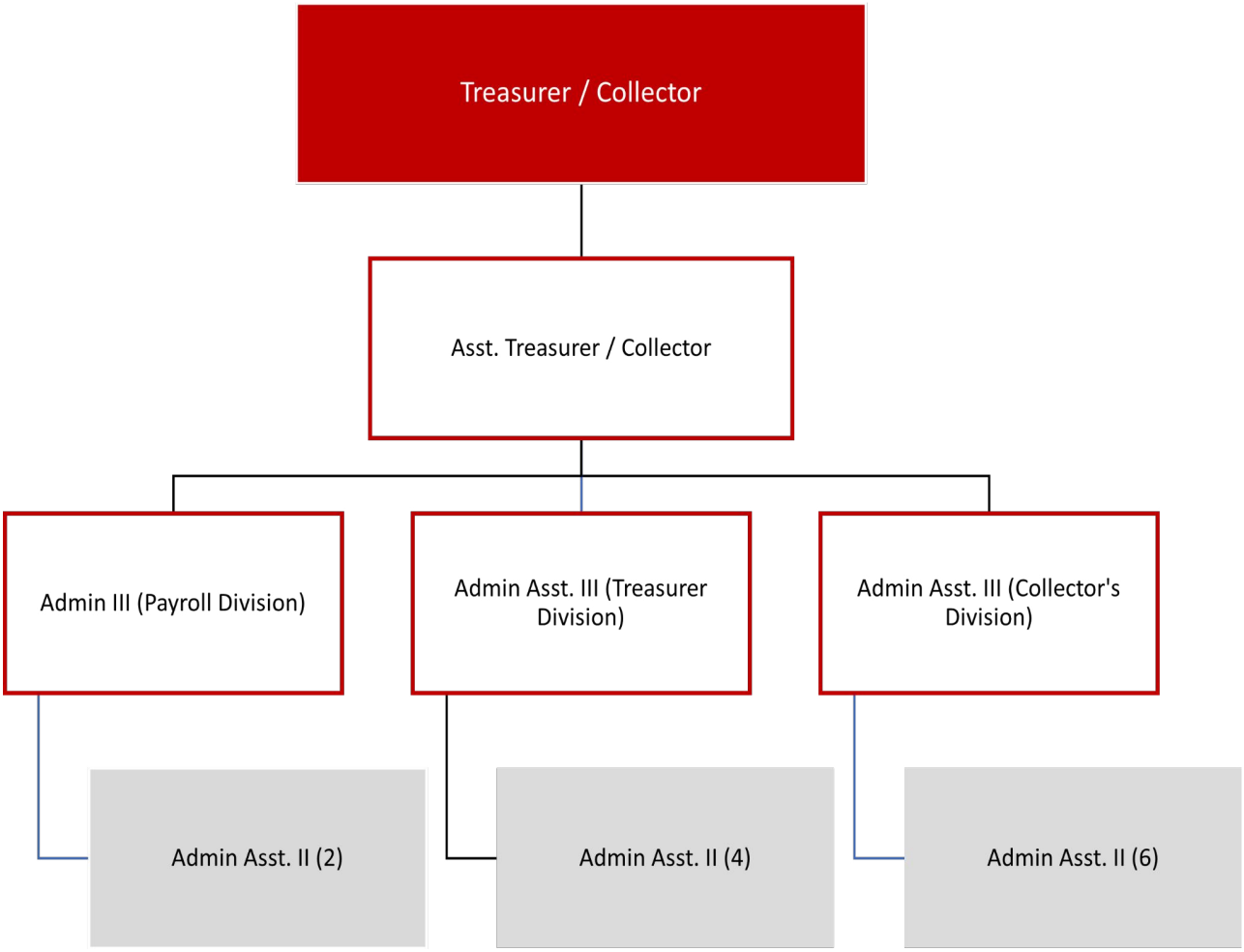
| Objectives - Treasurer | Status | City Goal |
|---|---|---|
| 1. Protect and maximize the city's funds and investments. | **Ongoing FY27** | **2** |
| 2. Monitor banks and investment rates to assist in maintaining fiscal stability. | **Ongoing FY27** | **2** |
| 3. Continue to work with the Auditors, HR and IT on upgrades to payroll processes. | **Ongoing FY27** | **3** |
| 4. Assist the Auditors and IT in transitioning Accounts Payable (AP) and Payroll vendors to direct deposit. | **Ongoing FY27** | **3** |
| **Objectives - Collector** | **Status** | **City Goal** |
| 1. Collection goals of:<br>a. Real and Personal Property taxes - 95%<br>b. Water/Sewer/Trash bills - 75%<br>c. Committed Water/Sewer/Trash bills - 85%<br>d. Motor Vehicle Excise bills - 80% | **Ongoing FY27** | **2** |
| 2. Commence tax title proceedings at the end of the fiscal year or following spring. | **Ongoing FY27** | **2** |
| 3. Continue to save reports electronically to eliminate printed reports. | **Ongoing FY27** | **3** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Real and Personal Property taxes collected (%) | 97% | 95% | 95% |
| 1 | Water/Sewer/Trash bills collected (%) | 73% | 75% | 75% |
| 1 | Committed Water/Sewer/Trash bills collected (%) | 89% | 85% | 85% |
| 1 | Motor Vehicle Excise bills collected (%) | 90% | 80% | 80% |

DEPARTMENT: Treasurer/Tax Collector

## Organizational Chart



DEPARTMENT: Treasurer/Tax Collector

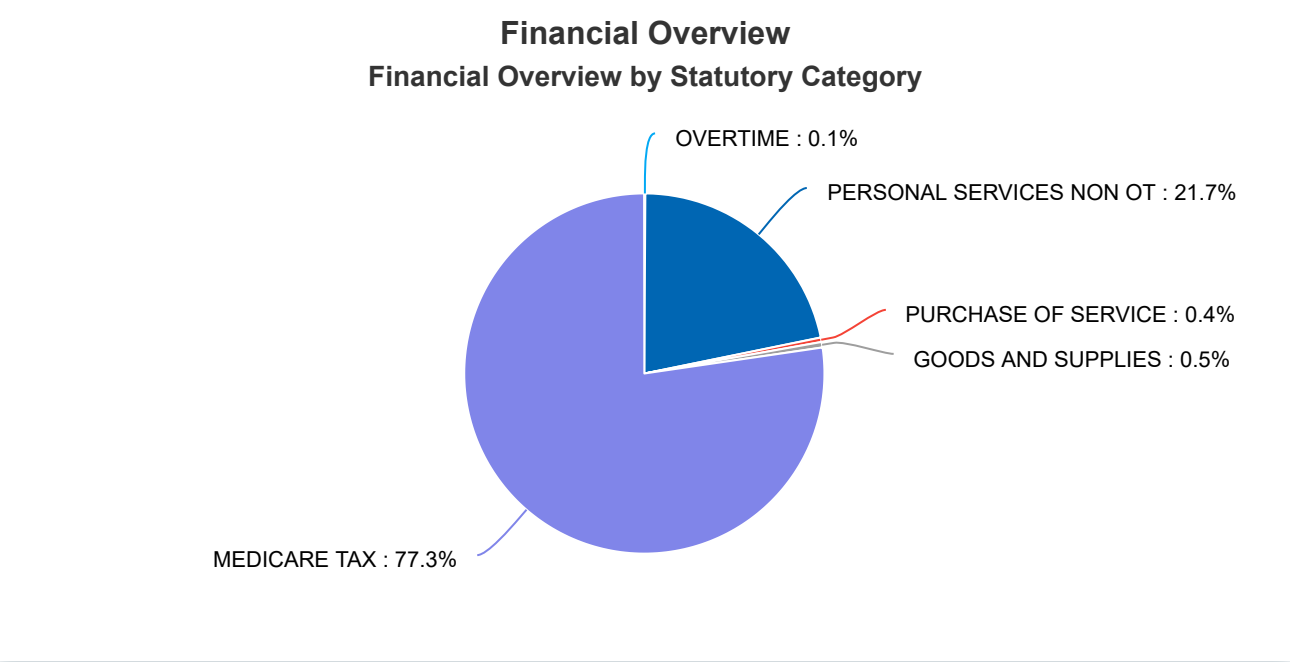
## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| **COLLECTOR DIVISION** | | | | | |
| Admin Asst. III | Kelly Turner | 12/1/2010 | 950 | 75,946 | 2,278 |
| Admin. Asst. II | Kelly Monteiro | 4/1/2013 | 750 | 61,833 | |
| Admin Asst II. | Donna Anderson | 2/12/2001 | 1,350 | 63,688 | |
| Admin Asst. II | Franchesa Blanc | 7/13/2021 | 480 | 52,750 | |
| Admin Asst. II | Pamela Grande | 8/16/2021 | 480 | 52,750 | |
| Admin Asst. II | Stephanie Cardoso | 4/10/2023 | | 52,750 | |
| Admin Asst. II | VACANT | | | 48,208 | |
| **TREASURER DIVISION** | | | | | |
| Admin Asst. II | Crystal Marques | 10/15/2018 | 480 | 61,833 | |
| City Treasurer/Collector | Martin S. Brophy | 12/17/2001 | 1,350 | 153,160 | |
| Assistant Treasurer/Collector | Bethany Couture | 2/28/2011 | 950 | 128,254 | |
| Admin Asst. II | Taina Pierre | 4/28/2025 | | 52,750 | |
| Admin Asst. III | Suzanne Martin | 8/28/2008 | 950 | 78,224 | |
| Admin Asst. II | Kathleen Derenberger | 3/4/2013 | 750 | 61,833 | |
| Admin Asst. II | Dawn Gallagher | 12/16/2013 | 750 | 61,833 | |
| Admin Asst. III | Carin Kenney | 3/13/2006 | 1,250 | 78,224 | |
| Admin Asst. II | Thu-Thuy Thi Nguyen-Tran | 11/28/2022 | | 55,020 | 2,201 |
| Admin Asst. II | Julie Lelio | 12/30/2024 | | 55,020 | 2,751 |
| **Total** | | | **10,490** | **1,194,076** | **7,230** |

### Personal Services Summary

| | |
|---|---|
| CLERICAL INCENTIVE | 37,500 |
| EDUCATIONAL INCENTIVE | 7,230 |
| FULL-TIME SALARIES | 1,194,077 |
| HOLIDAY | 2,230 |
| LONGEVITY | 10,490 |
| OUT OF GRADE | 5,000 |
| PART-TIME SALARIES | 10,000 |
| **Total** | **1,266,527** |

DEPARTMENT: Treasurer/Tax Collector




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 1,277.60 | 3,000.00 | 7,500.00 | 150.0% |
| PERSONAL SERVICES NON OT | 965,846.50 | 1,009,266.00 | 1,266,527.00 | 25.5% |
| PURCHASE OF SERVICE | 41,512.47 | 23,500.00 | 23,750.00 | 1.1% |
| GOODS AND SUPPLIES | 66,501.60 | 25,470.00 | 27,970.00 | 9.8% |
| MEDICARE TAX | 4,326,563.64 | 4,260,041.00 | 4,510,000.00 | 5.9% |
| **TOTAL GENERAL FUND:** | **$ 5,401,701.81** | **$ 5,321,277.00** | **$ 5,835,747.00** | **9.7%** |

DEPARTMENT: Treasurer/Tax Collector

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **TREASURER-COLLECTOR** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 1,277.60 | 3,000.00 | 7,500.00 | 150.0% |
| **TOTAL OVERTIME:** | **$ 1,277.60** | **$ 3,000.00** | **$ 7,500.00** | **150.0%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 907,185.49 | 960,880.00 | 1,194,077.00 | 24.3% |
| PART-TIME SALARIES | - | 3,250.00 | 10,000.00 | 207.7% |
| STIPEND | 3,262.53 | - | - | -% |
| CLERICAL INCENTIVE | 30,000.00 | 30,000.00 | 37,500.00 | 25.0% |
| LONGEVITY | 9,410.00 | 7,880.00 | 10,490.00 | 33.1% |
| HOLIDAY | - | - | 2,230.00 | -% |
| EDUCATIONAL INCENTIVE | 2,255.76 | 2,256.00 | 7,230.00 | 220.5% |
| OUT OF GRADE | 5,579.62 | 5,000.00 | 5,000.00 | -% |
| SEPARATION COSTS | 8,153.10 | - | - | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 965,846.50** | **$ 1,009,266.00** | **$ 1,266,527.00** | **25.5%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | 414.00 | 750.00 | 1,000.00 | 33.3% |
| DEPARTMENTAL EQUIP RENT/LEASE | 4,224.45 | 4,500.00 | 4,500.00 | -% |
| SECURITY/FIRE CONTROL | 1,786.30 | 2,000.00 | 2,000.00 | -% |
| BANKING SERVICES | 874.13 | 500.00 | 500.00 | -% |
| LEGAL | 30,694.65 | 10,000.00 | 10,000.00 | -% |
| ADVERTISING | 3,331.44 | 5,000.00 | 5,000.00 | -% |
| PRINTING | 187.50 | 750.00 | 750.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 41,512.47** | **$ 23,500.00** | **$ 23,750.00** | **1.1%** |
| **GOODS AND SUPPLIES** | | | | |
| REFERENCE MATERIALS | 614.20 | 700.00 | 700.00 | -% |
| OFFICE SUNDRIES/SUPPLIES | 9,665.67 | 8,500.00 | 10,000.00 | 17.6% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 280.00 | 320.00 | 320.00 | -% |
| TUITION & TRAINING | 1,480.68 | 2,000.00 | 3,000.00 | 50.0% |
| BOND INSURANCE | 2,575.00 | 2,750.00 | 2,750.00 | -% |
| PETTY CASH | - | 1,200.00 | 1,200.00 | -% |
| REGISTRY OF DEEDS FEES | 51,516.00 | 10,000.00 | 10,000.00 | -% |
| DEPARTMENT EQUIPMENT | 370.05 | - | - | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 66,501.60** | **$ 25,470.00** | **$ 27,970.00** | **9.8%** |
| **MEDICARE TAX** | | | | |
| MEDICARE TAX | 4,318,950.55 | 4,250,041.00 | 4,500,000.00 | 5.9% |
| QUARTERLY WITHHOLDING ADJ | 7,613.09 | 10,000.00 | 10,000.00 | -% |
| **TOTAL MEDICARE TAX:** | **$ 4,326,563.64** | **$ 4,260,041.00** | **$ 4,510,000.00** | **5.9%** |

DEPARTMENT: Treasurer/Tax Collector

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| TOTAL TREASURER-COLLECTOR: | $ 5,401,701.81 | $ 5,321,277.00 | $ 5,835,747.00 | 9.7% |
| TOTAL GENERAL GOVERNMENT: | $ 5,401,701.81 | $ 5,321,277.00 | $ 5,835,747.00 | 9.7% |
| TOTAL EXPENDITURES: | $ 5,401,701.81 | $ 5,321,277.00 | $ 5,835,747.00 | 9.7% |

DEPARTMENT: Treasurer's Debt Service & Pension Obligation Bond

# Treasurer's Debt Service & Pension Obligation Bond

## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| DEBT SERVICE | 19,602,428.15 | 21,103,757.00 | 21,770,112.00 | 3.2% |
| **TOTAL GENERAL FUND:** | **$19,602,428.15** | **$21,103,757.00** | **$21,770,112.00** | **3.2%** |

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL GOVERNMENT** | | | | |
| **TREASURER DEBT SERVICE** | | | | |
| **DEBT SERVICE** | | | | |
| PRINCIPAL ON LONG-TERM DEBT | 12,585,000.00 | 14,092,800.00 | 14,985,000.00 | 6.3% |
| INTEREST ON LONG-TERM DEBT | 7,010,378.15 | 6,420,957.00 | 5,470,945.00 | (14.8%) |
| INTEREST SHORT TERM NOTES | - | 540,000.00 | 1,239,167.00 | 129.5% |
| ISSUANCE COSTS | 7,050.00 | 50,000.00 | 75,000.00 | 50.0% |
| **TOTAL DEBT SERVICE:** | **$19,602,428.15** | **$21,103,757.00** | **$21,770,112.00** | **3.2%** |
| **TOTAL TREASURER DEBT SERVICE:** | **$19,602,428.15** | **$21,103,757.00** | **$21,770,112.00** | **3.2%** |
| **TOTAL GENERAL GOVERNMENT:** | **$19,602,428.15** | **$21,103,757.00** | **$21,770,112.00** | **3.2%** |
| **TOTAL EXPENDITURES:** | **$19,602,428.15** | **$21,103,757.00** | **$21,770,112.00** | **3.2%** |

DEPARTMENT: Treasurer's Debt Service & Pension Obligation Bond

# Definitions

## Principal on Long Term Debt

This allotment covers the cost of principal 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 its'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.

DEPARTMENT: Treasurer's Debt Service & Pension Obligation Bond

| Rating Marks for Long-Term Bonds | Definitions |
|---|---|
| AAA | Most likely that debt obligations will be honored. |
| AA (+-) | High likelihood that debt obligations will be honored. |
| A (+-) | Reasonable likelihood that debt obligations will be honored. |
| BBB (+-) | There is a likelihood that debt obligations will be honored, but compared to the higher rating (A), there is the possibility of a diminished likelihood of debt repayment. |
| BB (+-) | Repayment does not pose a problem at present but may become problematic in the future. |
| B (+-) | Probably of repayment is weak, with cause for concern. |
| CCC | Repayment is uncertain and there is the danger of default on debt obligations as a real possibility. |
| CC | High likelihood of default on debt obligations. |
| C | Extremely high probability of default on debt obligations. |
| D | Default on debt obligations. |

High

Low

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 option 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 for 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.

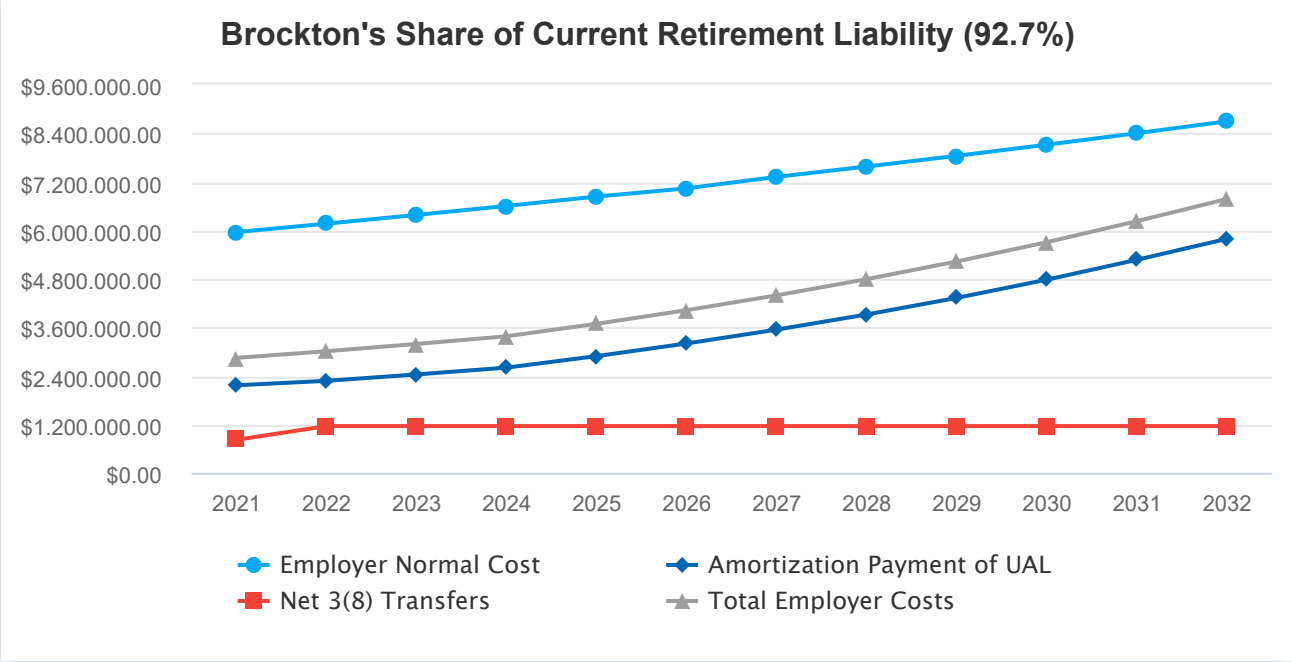
DEPARTMENT: Treasurer's Debt Service & Pension Obligation Bond

# 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.



DEPARTMENT: Treasurer's Debt Service & Pension Obligation Bond

## 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 governments 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, devices, and regulations in our city. Traffic control measures and devices are such things 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 Traffic Commission meetings to address involved or complex topics.
- Hold Monthly Traffic Commission Subcommittee Reviews in order to investigate and follow-up items and issues raised on the Traffic Commission agenda.
- Implement new traffic control devices and measures (such as a new traffic sign or pavement marking).
- Monitor and maintain current traffic control devices and measures (such as repairing or replacing missing or damaged traffic signs)
- Enforce state and local traffic laws and regulations through the assistance of the Brockton Police Department's Traffic Unit and other personnel.
- Partner with local, state, and private agencies, such as MassDOT, the Massachusetts State Police, Massachusetts Environmental Police, the Old Colony Planning Council, and CDM Smith Engineering, in order to address traffic concerns.
- Restrict parking on streets when public safety and convenience is concerned .
- Issue resident parking permits for certain restricted parking areas.
- Administer, process, and determine parking ticket payment and appeal hearings.

## FY26 **Accomplishments**

- Continued repairing and replacing traffic signs through the efforts of the DPW's Traffic Maintenance worker.
- Recommended traffic and parking enforcement in certain areas.
- Continued to improve traffic safety by the annual pavement line painting.
- Assisted with traffic plans and road closures for special events, such as concerts, parades, wakes, and funerals.

## Objectives

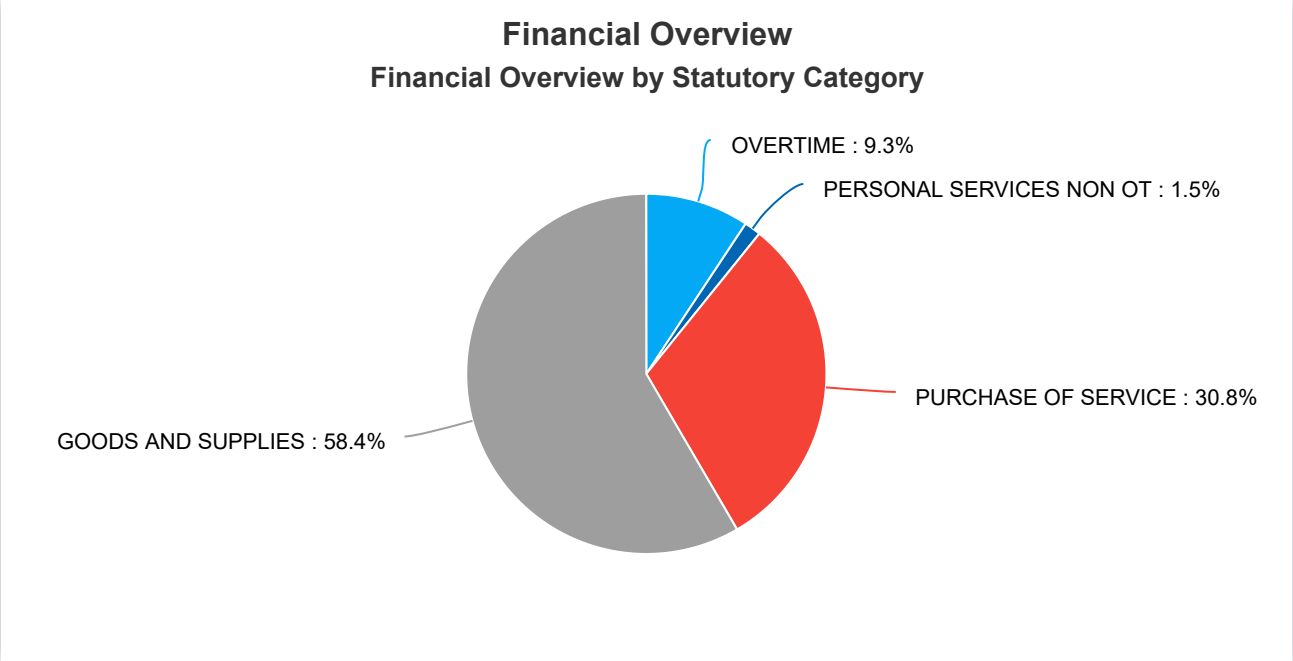
| Objective | Status | City Goal |
|---|---|---|
| 1. Promote traffic and pedestrian safety with our ongoing partnerships with public and private agencies. | **Ongoing FY27** | **2** |
| 2. Work with the Old Colony Planning Council and our privately-contracted engineering firm (CDM Smith Engineeering) to conduct studies and provide the Commission guidance and direction on parking and traffic issues. | **Ongoing FY27** | **2** |
| 3. Review, approve, and implement new traffic and parking measures and regulations. Continue improving those already in place, such as repairing and replacing damaged or missing signs and pavement markings. | **Ongoing FY27** | **2** |
| 4. Recommend that the Brockton Police Department enforce parking and traffic laws and regulations specifically in problem areas and generally city-wide. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Percentage of pavement line painting completed | Unknown | Unknown | 100% |
| 2 | Percent of SeeClickFix traffic signs issues addressed/resolved | Unknown | Unknown | 100% |

### Personal Services Summary

| | |
|---|---|
| PART-TIME SALARIES | 8,000 |
| **Total** | **8,000** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 34,510.31 | 50,000.00 | 50,000.00 | -% |
| PERSONAL SERVICES NON OT | 5,000.00 | 8,000.00 | 8,000.00 | -% |
| PURCHASE OF SERVICE | 90,261.09 | 129,822.00 | 164,822.00 | 27.0% |
| GOODS AND SUPPLIES | 279,888.55 | 268,000.00 | 313,000.00 | 16.8% |
| **TOTAL GENERAL FUND:** | **$ 409,659.95** | **$ 455,822.00** | **$ 535,822.00** | **17.6%** |

DEPARTMENT: Traffic Commission

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **PUBLIC SAFETY** | | | | |
| **TRAFIC COMMISSION** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 34,510.31 | 50,000.00 | 50,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 34,510.31** | **$ 50,000.00** | **$ 50,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| PART-TIME SALARIES | 5,000.00 | 8,000.00 | 8,000.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 5,000.00** | **$ 8,000.00** | **$ 8,000.00** | **-%** |
| **PURCHASE OF SERVICE** | | | | |
| ENGINEERING | 36,000.00 | 40,000.00 | 50,000.00 | 25.0% |
| PUBLIC SAFETY | 45,657.37 | 75,000.00 | 100,000.00 | 33.3% |
| ADVERTISING | 1,495.10 | 3,000.00 | 3,000.00 | -% |
| PRINTING | 7,108.62 | 11,822.00 | 11,822.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 90,261.09** | **$ 129,822.00** | **$ 164,822.00** | **27.0%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 2,993.07 | 3,000.00 | 3,000.00 | -% |
| TRAFFIC LINES & SIGNS ETC. | 269,345.48 | 250,000.00 | 300,000.00 | 20.0% |
| GUARDRAILS | 7,550.00 | 15,000.00 | 10,000.00 | (33.3%) |
| **TOTAL GOODS AND SUPPLIES:** | **$ 279,888.55** | **$ 268,000.00** | **$ 313,000.00** | **16.8%** |
| **TOTAL TRAFIC COMMISSION:** | **$ 409,659.95** | **$ 455,822.00** | **$ 535,822.00** | **17.6%** |
| **TOTAL PUBLIC SAFETY:** | **$ 409,659.95** | **$ 455,822.00** | **$ 535,822.00** | **17.6%** |
| **TOTAL EXPENDITURES:** | **$ 409,659.95** | **$ 455,822.00** | **$ 535,822.00** | **17.6%** |

# 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 including: 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.

## FY26 **Accomplishments**

- Completed placing the remaining 3,000 of the 7,000 identifying markers on Veterans' graves.
- Provided information sessions and counseling on changes to veterans benefits under the HERO Act.
- Received accreditation from the VA Office of General Counsel for the Investigative Agent.
- Advocated for a change to the census that asks if the resident is the spouse of a veteran.

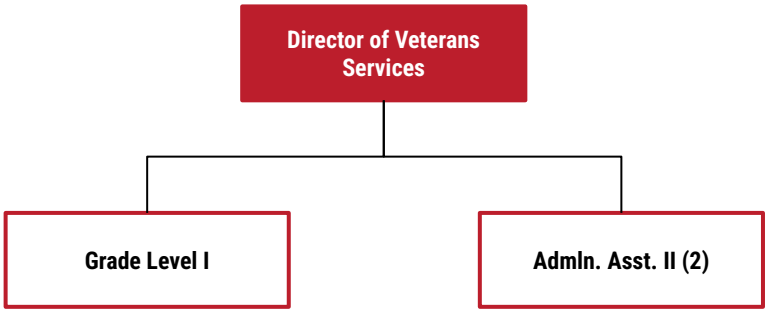
## Objectives

| Objective | Status | City Goal |
|---|---|---|
| 1. Secure partnerships with nonprofit agencies to provide food. | **Ongoing FY27** | **2** |
| 2. Rehabilitate veterans' monuments, memorials, and parks | **Ongoing FY27** | **2** |
| 3. Continue to create partnerships with organizations that will serve Brockton Veterans through housing assistance, employment, and health resources. | **Ongoing FY27** | **2** |
| 4. Increase participation in the Veterans' Property Tax work off program. | **Ongoing FY27** | **2** |
| 5. Expand outreach to dependents of veterans for equitable access to benefits using the new census question that provides information | **Ongoing FY27** | **2** |
| 6. Continue the banner program, which highlights veterans with a connection to the City. | **Ongoing FY27** | **2** |

## Performance Measures

| Obj. | Performance Measures | FY25 Actuals | FY26 Projected | FY27 Target |
|---|---|---|---|---|
| 1 | Number of banners | 40 | 40 | 40 |
| 3 | Property Tax work off participants | 8 | 10 | 12 |
| 6 | Veterans' Memorials rehabilitated | N/A | 4 | 4 |
| 3 | Grave markers replaced | 4000 | 3000 | N/A |

## Organizational Chart

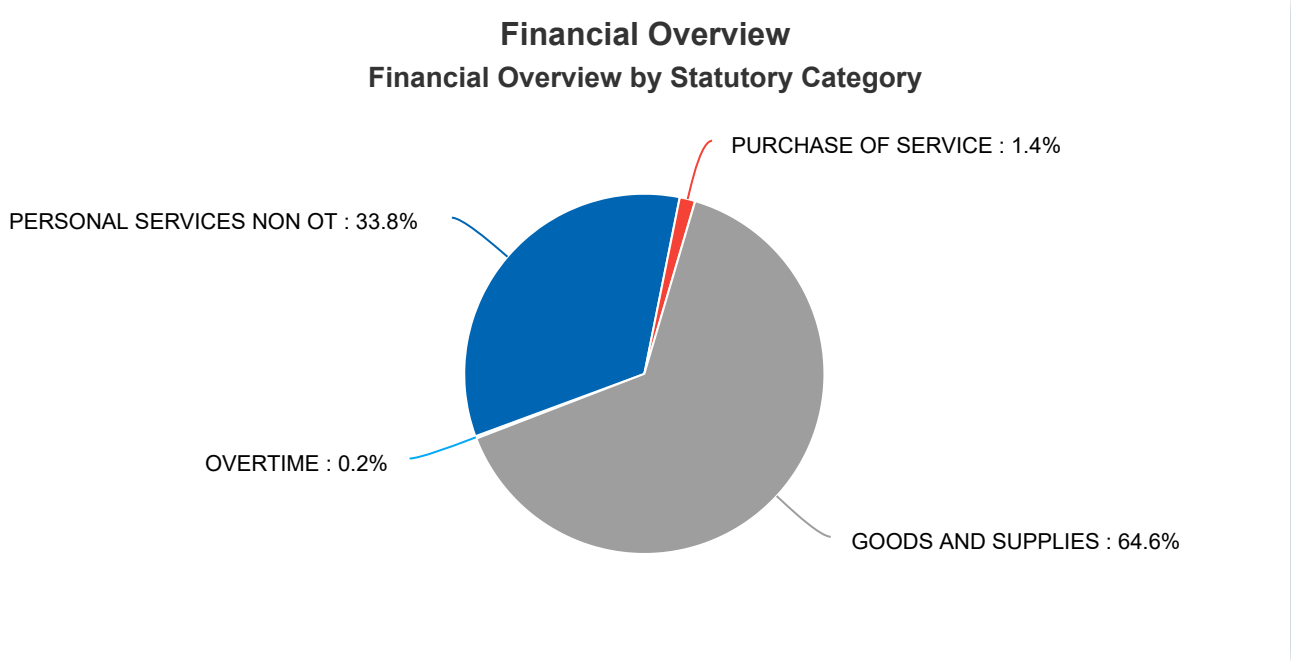


## Personal Services

| Title | Name | Start Date | Longevity | Salary | Ed. Incent. |
|---|---|---|---|---|---|
| Director of Veterans Service/ Agent | Kelly Young | 5/9/2022 | 750 | 105,108 | 3,200 |
| Grade Level I | Cecile Gomes | 3/2/2020 | 480 | 82,404 | 5,768 |
| Admin. Asst. II | VACANT | | | 52,750 | 2,110 |
| Admin. Asst. II | Josue Rojas | 11/6/2023 | | 57,291 | 2,291 |
| **Total** | | | **1,230** | **297,553** | **13,369** |

### Personal Services Summary

| | |
|---|---|
| ADMIN INCENTIVE | 2,000 |
| CLERICAL INCENTIVE | 5,000 |
| EDUCATIONAL INCENTIVE | 13,370 |
| FULL-TIME SALARIES | 297,554 |
| HOLIDAY | 1,095 |
| LONGEVITY | 1,230 |
| OUT OF GRADE | 900 |
| PART-TIME SALARIES | 6,209 |
| STIPEND | 3,300 |
| UNIFORM CLOTHING ALLOWANCE | 1,500 |
| **Total** | **332,158** |




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| OVERTIME | 3,195.13 | 2,000.00 | 2,000.00 | -% |
| PERSONAL SERVICES NON OT | 303,233.99 | 320,023.00 | 332,158.00 | 3.8% |
| PURCHASE OF SERVICE | 12,743.48 | 13,000.00 | 14,000.00 | 7.7% |
| GOODS AND SUPPLIES | 475,842.66 | 635,500.00 | 635,500.00 | -% |
| **TOTAL GENERAL FUND:** | **$ 795,015.26** | **$ 970,523.00** | **$ 983,658.00** | **1.4%** |

DEPARTMENT: Veterans' Services

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **HUMAN SERVICES** | | | | |
| **VETERAN'S COUNCIL** | | | | |
| **GOODS AND SUPPLIES** | | | | |
| HUMANISTIC SUPPLIES AND COSTS | 15,986.23 | 16,000.00 | 16,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 15,986.23** | **$ 16,000.00** | **$ 16,000.00** | **-%** |
| **TOTAL VETERAN'S COUNCIL:** | **$ 15,986.23** | **$ 16,000.00** | **$ 16,000.00** | **-%** |
| **VETERANS' SERVICES** | | | | |
| **OVERTIME** | | | | |
| OVERTIME | 3,195.13 | 2,000.00 | 2,000.00 | -% |
| **TOTAL OVERTIME:** | **$ 3,195.13** | **$ 2,000.00** | **$ 2,000.00** | **-%** |
| **PERSONAL SERVICES NON OT** | | | | |
| FULL-TIME SALARIES | 267,083.87 | 293,892.00 | 297,554.00 | 1.2% |
| PART-TIME SALARIES | - | - | 6,209.00 | -% |
| STIPEND | 2,995.31 | 3,300.00 | 3,300.00 | -% |
| CLERICAL INCENTIVE | 5,000.00 | 5,000.00 | 5,000.00 | -% |
| ADMIN INCENTIVE | 2,000.00 | 2,000.00 | 2,000.00 | -% |
| LONGEVITY | 960.00 | 960.00 | 1,230.00 | 28.1% |
| HOLIDAY | - | 1,095.00 | 1,095.00 | -% |
| EDUCATIONAL INCENTIVE | 10,368.47 | 11,376.00 | 13,370.00 | 17.5% |
| OUT OF GRADE | 14,826.34 | 900.00 | 900.00 | -% |
| UNIFORM CLOTHING ALLOWANCE | - | 1,500.00 | 1,500.00 | -% |
| **TOTAL PERSONAL SERVICES NON OT:** | **$ 303,233.99** | **$ 320,023.00** | **$ 332,158.00** | **3.8%** |
| **PURCHASE OF SERVICE** | | | | |
| DEPART EQUIP REPAIR/MAINT | 618.45 | 600.00 | 600.00 | -% |
| DEPARTMENTAL EQUIP RENT/LEASE | 1,580.00 | 1,000.00 | 2,000.00 | 100.0% |
| AMBULANCE | - | 400.00 | 400.00 | -% |
| ADVERTISING | 805.03 | 1,000.00 | 1,000.00 | -% |
| OTHER SERVICES | 9,740.00 | 10,000.00 | 10,000.00 | -% |
| **TOTAL PURCHASE OF SERVICE:** | **$ 12,743.48** | **13,000.00** | **14,000.00** | **7.7%** |
| **GOODS AND SUPPLIES** | | | | |
| OFFICE SUNDRIES/SUPPLIES | 3,314.04 | 2,000.00 | 2,000.00 | -% |
| IN-STATE TRAVEL | 1,422.51 | 1,500.00 | 1,500.00 | -% |
| REG/MEMBERSHIPS/SUBSCRIPTIONS | 2,737.95 | 3,000.00 | 3,000.00 | -% |
| VETERANS GRAVE CARE | 9,657.13 | 10,000.00 | 10,000.00 | -% |
| VETERANS CASH BENEFITS | 440,159.06 | 600,000.00 | 600,000.00 | -% |
| DEPARTMENT EQUIPMENT | 2,565.74 | 3,000.00 | 3,000.00 | -% |
| **TOTAL GOODS AND SUPPLIES:** | **$ 459,856.43** | **$ 619,500.00** | **$ 619,500.00** | **-%** |
| **TOTAL VETERANS' SERVICES:** | **$ 779,029.03** | **$ 954,523.00** | **$ 967,658.00** | **1.4%** |
| **TOTAL HUMAN SERVICES:** | **$ 795,015.26** | **$ 970,523.00** | **$ 983,658.00** | **1.4%** |
| **TOTAL EXPENDITURES:** | **$ 795,015.26** | **$ 970,523.00** | **$ 983,658.00** | **1.4%** |

DEPARTMENT: Education (Southeastern Regional)

# Education (Southeastern Regional)

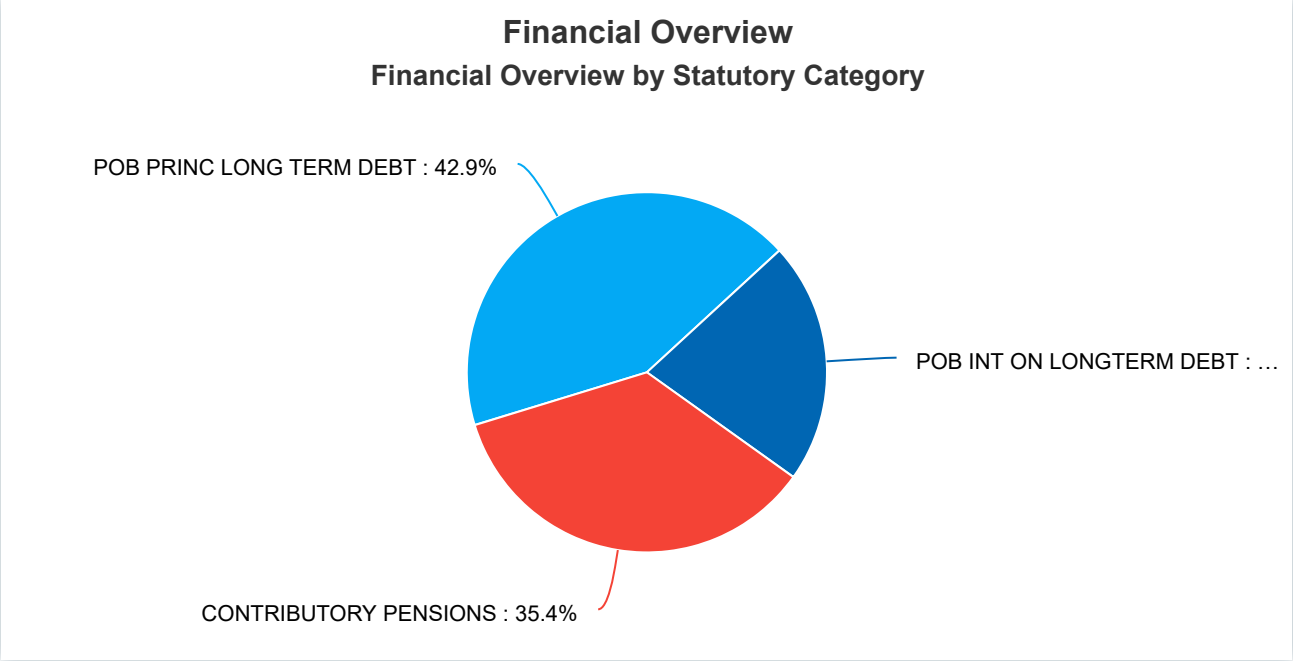
## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL FUND** | | | | |
| **NET AND NON-NET SCHOOL SPENDING** | | | | |
| NET SCHOOL SPENDING BUDGET | 227,479,667.00 | 251,570,700.00 | 251,570,800.00 | 0.0% |
| NON-NET SCHOOL BUDGET | 15,257,597.00 | 17,000,000.00 | 18,000,000.00 | 5.9% |
| **TOTAL NET AND NON-NET SCHOOL SPENDING:** | **$242,737,264.00** | **$268,570,700.00** | **$269,570,800.00** | **0.4%** |
| **SCHOOL SOUTHEASTERN** | | | | |
| COLLABORATIVE PROGRAMS | 5,299,614.00 | 5,386,307.00 | 5,934,808.00 | 10.2% |
| **TOTAL SCHOOL SOUTHEASTERN:** | **$ 5,299,614.00** | **$ 5,386,307.00** | **$ 5,934,808.00** | **10.2%** |
| **TOTAL GENERAL FUND:** | **$248,036,878.00** | **$273,957,007.00** | **$275,505,608.00** | **0.6%** |
| **TOTAL EXPENDITURES:** | **$248,036,878.00** | **$273,957,007.00** | **$275,505,608.00** | **0.6%** |


BROCKTON
CITY OF CHAMPIONS

DEPARTMENT: Retirement

# Retirement




## Financial Overview Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| POB PRINC LONG TERM DEBT | 10,830,000.00 | 13,945,000.00 | 16,785,000.00 | 20.4% |
| POB INT ON LONGTERM DEBT | 7,046,754.81 | 6,888,280.00 | 8,473,622.00 | 23.0% |
| CONTRIBUTORY PENSIONS | 14,819,329.00 | 8,634,133.00 | 13,846,344.00 | 60.4% |
| **TOTAL GENERAL FUND:** | **$32,696,083.81** | **$29,467,413.00** | **$39,104,966.00** | **32.7%** |

DEPARTMENT: Retirement

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **POB PRINCIPAL LONG-TERM DEBT** | | | | |
| **PENSIONS AND BENEFITS** | | | | |
| POB PRINC LONG TERM DEBT | 10,830,000.00 | 13,945,000.00 | 16,785,000.00 | 20.4% |
| **TOTAL PENSIONS AND BENEFITS:** | **$10,830,000.00** | **$13,945,000.00** | **$16,785,000.00** | **20.4%** |
| **TOTAL POB PRINCIPAL LONG-TERM DEBT:** | **$10,830,000.00** | **$13,945,000.00** | **$16,785,000.00** | **20.4%** |
| **POB INTEREST LONG-TERM DEBT** | | | | |
| **PENSIONS AND BENEFITS** | | | | |
| POB INT ON LONGTERM DEBT | 7,046,754.81 | 6,888,280.00 | 8,473,622.00 | 23.0% |
| **TOTAL PENSIONS AND BENEFITS:** | **$ 7,046,754.81** | **$ 6,888,280.00** | **$ 8,473,622.00** | **23.0%** |
| **TOTAL POB INTEREST LONG-TERM DEBT:** | **$ 7,046,754.81** | **$ 6,888,280.00** | **$ 8,473,622.00** | **23.0%** |
| **CONTRIBUTORY PENSIONS** | | | | |
| **PENSIONS AND BENEFITS** | | | | |
| CONTRIBUTORY PENSIONS | 14,819,329.00 | 8,634,133.00 | 13,846,344.00 | 60.4% |
| **TOTAL PENSIONS AND BENEFITS:** | **$14,819,329.00** | **$ 8,634,133.00** | **$13,846,344.00** | **60.4%** |
| **TOTAL CONTRIBUTORY PENSIONS:** | **$14,819,329.00** | **$ 8,634,133.00** | **$13,846,344.00** | **60.4%** |
| **NON-CONTRIBUTORY PENSIONS** | | | | |
| **TOTAL EXPENDITURES:** | **$32,696,083.81** | **$29,467,413.00** | **$39,104,966.00** | **32.7%** |

DEPARTMENT: Government Assessments

# Government Assessments

DEPARTMENT: Government Assessments

## Expense Summary

| Name | FY2025 Actual | FY2026 Adopted Budget | FY2027 Proposed Budget | % Change |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| **GENERAL FUND** | | | | |
| **COUNTY** | | | | |
| COUNTY TAX | 189,003.28 | 189,158.00 | 189,158.00 | -% |
| **TOTAL COUNTY:** | **$ 189,003.28** | **$ 189,158.00** | **$ 189,158.00** | **-%** |
| **STATE** | | | | |
| SPECIAL EDUCATION | 25,136.00 | 26,142.00 | 54,750.00 | 109.4% |
| MOSQUITO CONTROL PROJECTS | 145,776.00 | 152,470.00 | 162,173.00 | 6.4% |
| AIR POLLUTION CONTROL DISTRICT | 28,923.00 | 29,788.00 | 28,148.00 | (5.5%) |
| OLD COLONY PLANNING COUNCIL | 42,602.00 | 43,502.00 | 44,417.00 | 2.1% |
| RMV NON RENEWAL SURCHARGE | 230,560.00 | 230,560.00 | 257,400.00 | 11.6% |
| REGIONAL TRANSIT AUTHORITIES | 2,827,924.00 | 2,898,623.00 | 2,961,425.00 | 2.2% |
| CHARTER SCHOOL SENDING TUITION | 31,723,613.00 | 34,215,580.00 | 33,866,784.00 | (1.0%) |
| SCHOOL CHOICE TUITION | 2,109,094.00 | 2,330,968.00 | 2,504,289.00 | 7.4% |
| **TOTAL STATE:** | **$37,133,628.00** | **$39,927,633.00** | **$39,879,386.00** | **(0.1%)** |
| **TOTAL GENERAL FUND:** | **$37,322,631.28** | **$40,116,791.00** | **$40,068,544.00** | **(0.1%)** |
| **TOTAL EXPENDITURES:** | **$37,322,631.28** | **$40,116,791.00** | **$40,068,544.00** | **(0.1%)** |


BROCKTON
CITY OF CHAMPIONS


BROCKTON
CITY OF CHAMPIONS



# Debt

# City of Brockton
# Summary of General Debt Service
# Fiscal Year 2027

| General Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| Pension Obligation Bond [0] | 11/23/05 | 4.76%-5.41% | 08/01/27 | 08/01/26 | 11,865,000.00 | 679,090.25 | 12,544,090.25 |
| $(101,515,000) | | | | 02/01/27 | - | 358,142.00 | 358,142.00 |
| | | | | | **11,865,000.00** | **1,037,232.25** | **12,902,232.25** |
| School Building Remodeling [1] | 08/14/14 | 3.00%-4.00% | 06/30/35 | 08/15/26 | 340,000.00 | 55,675.00 | 395,675.00 |
| $(6,838,000) | | | | 02/15/27 | - | 50,150.00 | 50,150.00 |
| | | | | | **340,000.00** | **105,825.00** | **445,825.00** |
| Land Acquisition [1] | 08/14/14 | 3.00%-4.00% | 06/30/35 | 08/15/26 | 25,000.00 | 4,093.75 | 29,093.75 |
| $(500,000) | | | | 02/15/27 | - | 3,687.50 | 3,687.50 |
| | | | | | **25,000.00** | **7,781.25** | **32,781.25** |
| BB Russell School Repairs (OSQ) | 06/22/18 | 3.00%-4.00% | 06/01/34 | 12/01/26 | - | 2,337.50 | 2,337.50 |
| $(300,000) | | | | 06/01/27 | 20,000.00 | 2,337.50 | 22,337.50 |
| | | | | | **20,000.00** | **4,675.00** | **24,675.00** |
| Fire Ladder Truck (ISQ) | 06/22/18 | 3.00%-4.00% | 06/01/31 | 12/01/26 | - | 6,175.00 | 6,175.00 |
| $(1,057,000) | | | | 06/01/27 | 70,000.00 | 6,175.00 | 76,175.00 |
| | | | | | **70,000.00** | **12,350.00** | **82,350.00** |
| Voting Machines (ISQ) | 06/22/18 | 3.00%-4.00% | 06/01/34 | 12/01/26 | - | 1,175.00 | 1,175.00 |
| $(185,000) | | | | 06/01/27 | 10,000.00 | 1,175.00 | 11,175.00 |
| | | | | | **10,000.00** | **2,350.00** | **12,350.00** |
| Energy Conservation (ISQ) | 06/22/18 | 3.00%-4.00% | 06/01/34 | 12/01/26 | - | 24,590.63 | 24,590.63 |
| $(2,365,000) | | | | 06/01/27 | 130,000.00 | 24,590.63 | 154,590.63 |
| | | | | | **130,000.00** | **49,181.26** | **179,181.26** |
| Street Lighting (ISQ) | 06/20/19 | 3.00%-5.00% | 09/01/36 | 09/01/26 | 55,000.00 | 11,550.00 | 66,550.00 |
| $(1,000,000) | | | | 03/01/27 | - | 10,175.00 | 10,175.00 |
| | | | | | **55,000.00** | **21,725.00** | **76,725.00** |
| Elevator (ISQ) | 06/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 15,000.00 | 3,600.00 | 18,600.00 |
| $(335,000) | | | | 03/01/27 | - | 3,225.00 | 3,225.00 |
| | | | | | **15,000.00** | **6,825.00** | **21,825.00** |
| Elevator (ISQ) | 6/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 5,000.00 | 1,200.00 | 6,200.00 |
| $(100,000) | | | | 03/01/27 | - | 1,075.00 | 1,075.00 |
| | | | | | **5,000.00** | **2,275.00** | **7,275.00** |
| Brookfield School Repairs (ISQ) | 06/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 40,000.00 | 8,775.00 | 48,775.00 |
| $(750,000) | | | | 03/01/27 | - | 7,775.00 | 7,775.00 |
| | | | | | **40,000.00** | **16,550.00** | **56,550.00** |
| Ashfield School Repairs (ISQ) | 06/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 25,000.00 | 6,000.00 | 31,000.00 |
| $(500,000) | | | | 03/01/27 | - | 5,375.00 | 5,375.00 |
| | | | | | **25,000.00** | **11,375.00** | **36,375.00** |
| Gilmore School Repairs (OSQ) | 06/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 40,000.00 | 8,775.00 | 48,775.00 |

## City of Brockton
## Summary of General Debt Service
## Fiscal Year 2027

| General Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| $(750,000) | | | | 03/01/27 | - | 7,775.00 | 7,775.00 |
| | | | | | **40,000.00** | **16,550.00** | **56,550.00** |
| Refunding - 2011 School (ISO) | 06/17/21 | 3.00%-5.00% | 09/01/30 | 09/01/26 | 325,000.00 | 40,850.00 | 365,850.00 |
| $(3,225,000) | | | | 03/01/27 | - | 32,725.00 | 32,725.00 |
| | | | | | **325,000.00** | **73,575.00** | **398,575.00** |
| Street Lighting (ISQ) | 06/17/21 | 2.00%-5.00% | 09/01/35 | 09/01/26 | 65,000.00 | 10,725.00 | 75,725.00 |
| $(993,789) | | | | 03/01/27 | - | 9,100.00 | 9,100.00 |
| | | | | | **65,000.00** | **19,825.00** | **84,825.00** |
| Cemetery (ISQ) | 06/17/21 | 2.00% -5.00% | 09/01/35 | 09/01/26 | 45,000.00 | 7,175.00 | 52,175.00 |
| $(650,000) | | | | 03/01/27 | - | 6,050.00 | 6,050.00 |
| | | | | | **45,000.00** | **13,225.00** | **58,225.00** |
| Fire Pumpers (ISO) | 06/17/21 | 2.00%-5.00% | 09/01/34 | 09/01/26 | 90,000.00 | 13,950.00 | 103,950.00 |
| $(1,260,000) | | | | 03/01/27 | - | 11,700.00 | 11,700.00 |
| | | | | | **90,000.00** | **25,650.00** | **115,650.00** |
| Energy Conservation (ISQ) | 06/16/22 | 4.00% - 5.00% | 09/01/32 | 09/01/26 | 5,000.00 | 825.00 | 5,825.00 |
| $(55,000) | | | | 03/01/27 | - | 700.00 | 700.00 |
| | | | | | **5,000.00** | **1,525.00** | **6,525.00** |
| Energy Conservation (ISQ) | 06/16/22 | 4.00%-5 00% | 09/01/36 | 09/01/26 | 5,000.00 | 1,225.00 | 6,225.00 |
| $(81,000) | | | | 03/01/27 | - | 1,100.00 | 1,100.00 |
| | | | | | **5,000.00** | **2,325.00** | **7,325.00** |
| Energy Conservation (ISQ) | 06/16/22 | 4.00%-5.00% | 09/01/36 | 09/01/26 | 20,000.00 | 4,600.00 | 24,600.00 |
| $(2,365,000) | | | | 03/01/27 | - | 4,100.00 | 4,100.00 |
| | | | | | **20,000.00** | **8,700.00** | **28,700.00** |
| Public Safety Building (ISQ) | 08/04/22 | 4.00%-5.00% | 08/01/50 | 08/01/26 | 160,000.00 | 170,675.00 | 330,675.00 |
| $(7,880,000) | | | | 02/01/27 | - | 166,675.00 | 166,675.00 |
| | | | | | **160,000.00** | **337,350.00** | **497,350.00** |
| Public Safety Building (ISQ) | 08/04/22 | 4.00%-5.00% | 08/01/52 | 08/01/26 | 1,540,000.00 | 1,844,850.00 | 3,384,850.00 |
| $(85,900,000) | | | | 02/01/27 | - | 1,806,350.00 | 1,806,350.00 |
| | | | | | **1,540,000.00** | **3,651,200.00** | **5,191,200.00** |
| Brookfield School Repairs (OSQ) | 06/01/25 | 4.25%-5.00% | 03/01/40 | 09/01/26 | | 3,356.25 | 3,356.25 |
| $(226,000) | | | | 03/01/27 | 10,000.00 | 3,356.25 | 13,356.25 |
| | | | | | **10,000.00** | **6,712.50** | **16,712.50** |
| Ashfield School Repairs (OSQ) | 06/01/25 | 4.25%-5.00% | 03/01/40 | 09/01/26 | | 5,193.75 | 5,193.75 |
| $(310,000) | | | | 03/01/27 | 15,000.00 | 5,193.75 | 20,193.75 |
| | | | | | **15,000.00** | **10,387.50** | **25,387.50** |
| Gilmore School Repair (OSQ) | 06/01/25 | 4.25%-5.00% | 03/01/40 | 09/01/26 | | 1,981.25 | 1,981.25 |
| $(300,300) | | | | 03/01/27 | 10,000.00 | 1,981.25 | 11,981.25 |

## City of Brockton
## Summary of General Debt Service
## Fiscal Year 2027

| General Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| | | | | | **10,000.00** | **3,962.50** | **13,962.50** |
| Huntington School (OSQ) | 06/01/25 | 4.25%-5.00% | 03/01/40 | 09/01/26 | | 8,781.25 | 8,781.25 |
| $(536,500) | | | | 03/01/27 | 30,000.00 | 8,781.25 | 38,781.25 |
| | | | | | **30,000.00** | **17,562.50** | **47,562.50** |
| IT GIS (ISQ) | 06/01/25 | 4.25%-5.00% | 03/01/30 | 09/01/26 | | 2,125.00 | 2,125.00 |
| $(150,000) | | | | 03/01/27 | 25,000.00 | 2,125.00 | 27,125.00 |
| | | | | | **25,000.00** | **4,250.00** | **29,250.00** |
| | | | | **Totals** | **$ 14,985,000.00** | **$ 5,470,944.76** | **$ 20,455,944.76** |

# Treasures Debt
# Fiscal Year 2027
# Interest - Short Term Notes

**Potentail R.A.N. Normal Borrowing (for 1 Month)**

| | | Principial | | Interest Rate | | Interest Due |
|---|---|---|---|---|---|---|
| | $ | 9,000,000 | | 5.00% | $ | 37,500 |
| **Potential Interest - Revenue Anticipation Notes** | | | | | **$** | **37,500** |

**Potential B.A.N.**

| | | Principial | | Interest Rate | | Interest Due |
|---|---|---|---|---|---|---|
| Public Safety (4 Months) | $ | 26,000,000 | | 4.50% | $ | 390,000 |
| HS Feasability Study (4 months) | $ | 500,000 | | 4.50% | $ | 7,500 |
| Golf Equipment (4 Months) | $ | 470,000 | | 4.50% | $ | 7,050 |
| Turf Field (4 Months) | $ | 600,000 | | 4.50% | $ | 9,000 |
| Outstanding Public Safety BAN | $ | 22,000,000 | | | $ | 735,000 |
| **Potential Interest Bond Anticipation Notes** | | | | | **$** | **1,148,550** |
| Interest on Abatements | | | | | $ | 25,000 |
| Per attached IGR | | | | | | |
| **Total Interest on Short Term Notes** | | | | | **$** | **1,211,050** |
| **Issuance Costs** | | | | | | |
| Potential Borrowings | | | | | $ | 75,000 |

## Summary of General Debt Service
## Fiscal Year 2027

| 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) | 11/19/21 | 0.485%-3.038% | 11/01/35 | 11/01/26 | 14,140,000.00 | 3,394,007.23 | 17,534,007.23 |
| $(301,835,000) | | | | 05/01/27 | | 3,279,614.63 | 3,279,614.63 |
| | | | | | **14,140,000.00** | **6,673,621.86** | **20,813,621.86** |
| **Budgeted under Fire Department - Org 02200083** | | | | | | | |
| Fire Apparatus (ISQ) | 06/16/22 | 4.00%-5.00% | 09/01/36 | 09/01/26 | 190,000.00 | 58,250.00 | 248,250.00 |
| $(3,364,000) | | | | 03/01/27 | | 53,500.00 | 53,500.00 |
| | | | | | **190,000.00** | **111,750.00** | **301,750.00** |

## Summary of Sewer Debt Service
## Fiscal Year 2027

| General Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| PH III WWTP & PH IV Rehab (O) | 12/14/06 | 2.00% | 07/15/26 | 07/15/26 | 2,072,304.79 | 20,723.05 | 2,093,027.84 |
| (MCWT # 05-29 Series 12) | | | | | | | |
| | | | | | **2,072,304.79** | **20,723.05** | **2,093,027.84** |
| PH VI Sewer Rehab | 12/18/07 | 2.00% | 07/15/27 | 07/15/26 | 156,718.00 | 3,166.02 | 159,884.02 |
| (MCWT # 06-35 Series 13) | | | | 01/15/27 | | 1,598.84 | 1,598.84 |
| | | | | | **156,718.00** | **4,764.86** | **161,482.86** |
| PH VII Sewer Rehab | 03/18/09 | 2.00% | 07/15/28 | 07/15/26 | 129,479.00 | 3,963.38 | 133,442.38 |
| (MCWT # 07-35 Series 14) | | | | 01/15/27 | | 2,668.59 | 2,668.59 |
| | | | | | **129,479.00** | **6,631.97** | **136,110.97** |
| Phase III WWTP | 03/18/09 | 2.00% | 07/15/28 | 07/15/26 | 199,897.00 | 6,118.87 | 206,015.87 |
| (MCWT # 03-32-A Series 14) | | | | 01/15/27 | | 4,119.90 | 4,119.90 |
| | | | | | **199,897.00** | **10,238.77** | **210,135.77** |
| Restructuring CW-05-29 | 03/18/09 | 2.00% | 07/15/26 | 07/15/26 | 155,925.00 | 1,559.25 | 157,484.25 |
| (MCWT # 05-29-A Series 14) | | | | | | | |
| | | | | | **155,925.00** | **1,559.25** | **157,484.25** |
| Phase IV WWTP | 06/21/10 | 2.00% | 07/15/30 | 07/15/26 | 532,990.46 | 27,747.32 | 560,737.78 |
| (MCWT # 08-35 Series 15) | | | | 01/15/27 | | 22,417.42 | 22,417.42 |
| | | | | | **532,990.46** | **50,164.74** | **583,155.20** |
| Water Meters | 05/30/12 | 2.00% | 07/15/32 | 07/15/26 | 111,379.60 | 8,323.73 | 119,703.33 |
| (MCWT # 10-01) | | | | 01/15/27 | | 7,209.93 | 7,209.93 |
| **(50% Water/50% Sewer)** | | | | | **111,379.60** | **15,533.66** | **126,913.26** |
| CWP-14-30 | 02/11/16 | 2.00% | 01/15/36 | 07/15/26 | | 7,939.37 | 7,939.37 |
| (MCWT # 14-30 Series 19) | | | | 01/15/27 | 71,934.97 | 7,939.37 | 79,874.34 |
| | | | | | **71,934.97** | **15,878.74** | **87,813.71** |
| CWP-15-22 | 04/13/17 | 2.00% | 01/15/37 | 07/15/26 | | 7,613.08 | 7,613.08 |
| (MCWT # 15-22 Series 20) | | | | 01/15/27 | 62,011.45 | 7,613.08 | 69,624.53 |
| | | | | | **62,011.45** | **15,226.16** | **77,237.61** |
| CWP-16-29 | 09/12/18 | 2 00% | 07/15/38 | 07/15/26 | 128,173.97 | 19,018.36 | 147,192.33 |
| (MCWT# 16-29 Series 21) | | | | 01/15/27 | | 17,736.62 | 17,736.62 |
| | | | | | **128,173.97** | **36,754.98** | **164,928.95** |
| CW-16-27 | 10/24/19 | 2 00% | 07/15/39 | 07/15/26 | 55,000.00 | 7,700.00 | 62,700.00 |
| (MCWT # 16-27 Series 22) | | | | 01/15/27 | | 7,150.00 | 7,150.00 |
| | | | | | **55,000.00** | **14,850.00** | **69,850.00** |
| CW-16-28 | 10/24/19 | 2.00% | 07/15/39 | 07/15/26 | 20,000.00 | 2,800.00 | 22,800.00 |
| (MCWT # 16-28 Series 22) | | | | 01/15/27 | | 2,600.00 | 2,600.00 |
| | | | | | **20,000.00** | **5,400.00** | **25,400.00** |
| CW-18-42 | 05/11/21 | 2,00% | 01/15/41 | 7/15/26 | | 38,414.37 | 38,414.37 |

## Summary of Sewer Debt Service
## Fiscal Year 2027

| General Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| (MCWT # 18-42 Series 23) | | | | 01/15/27 | 258,182.12 | 38,414.37 | 296,596.49 |
| | | | | | **258,182.12** | **76,828.74** | **335,010.86** |
| CW-18-42A | 12/14/22 | 1.50% | 07/15/42 | 07/15/26 | | 7,626.24 | 7,626.24 |
| (Series 24) | | | | 01/15/27 | 45,200.18 | 7,626.24 | 52,826.42 |
| | | | | | **45,200.18** | **15,252.48** | **60,452.66** |
| CW-19-34 | 12/14/22 | 1 50% | 01/15/43 | 07/15/26 | | 10,531.23 | 10,531.23 |
| (Series 24) | | | | 01/15/27 | 86,471.90 | 10,531.23 | 97,003.13 |
| | | | | | **86,471.90** | **21,062.46** | **107,534.36** |
| CW-19 34-A | 12/14/22 | 1 50% | 07/15/42 | 07/15/26 | | 1,048.26 | 1,048.26 |
| (Series 24) | | | | 01/15/27 | 9,287.56 | 1,048.26 | 10,335.82 |
| | | | | | **9,287.56** | **2,096.52** | **11,384.08** |
| CW-20-17 | 12/14/22 | 1.50% | 07/15/42 | 07/15/26 | | 7,026.96 | 7,026.96 |
| (Series 24) | | | | 01/15/27 | 55,864.87 | 7,026.96 | 62,891.83 |
| | | | | | **55,864.87** | **14,053.92** | **69,918.79** |
| CW-20-17-A | 12/14/22 | 1 50% | 07/15/42 | 07/15/26 | | 1,057.02 | 1,057.02 |
| (Series 24) | | | | 01/15/27 | 8,820.42 | 1,057.02 | 9,877.44 |
| | | | | | **8,820.42** | **2,114.04** | **10,934.46** |
| CW-22-34 | 02/06/25 | 1.50% | 01/15/45 | 07/15/26 | | 12,404.16 | 12,404.16 |
| (SERIES 26) | | | | 01/15/27 | 87,047.00 | 12,404.16 | 99,451.16 |
| | | | | | **87,047.00** | **24,808.32** | **111,855.32** |
| CW-23-30 | 02/05/26 | 1.50% | 01/15/46 | 07/15/26 | | 11,059.60 | 11,059.60 |
| (SERIES 27) | | | | 01/15/27 | 82,947.00 | 12,442.05 | 95,389.05 |
| | | | | | **82,947.00** | **23,501.65** | **106,448.65** |
| | | | | **Totals** | **$ 4,329,635.29** | **$ 377,444.31** | **$ 4,707,079.60** |

## Summary of Debt Service - Issuance Costs
## Fiscal Year 2027

| Sewer | | |
|---|---|---|
| Administrative Fees | 08/01/26 | 1,554.23 |
| PH III WWTP & PH IV Rehab (0) | 02/01/27 | |
| **(MCWT #05-29 Series 12)** | | **1,554.23** |
| Administrative Fees | 08/01/26 | 237.45 |
| PH VI Sewer Rehab | 02/01/27 | 119.91 |
| **(MCWT # 06-35 Series 13)** | | **357.36** |
| Administrative Fees | 08/01/26 | 297.25 |
| PH VII Sewer Rehab | 02/01/27 | 200.14 |
| **(MCWT # 07-35 Series 14)** | | **497.39** |
| Administrative Fees | 08/01/26 | 458.92 |
| Phase III WWTP | 02/01/27 | 308.99 |
| **(MCWT # 03-32-A Series 14)** | | **767.91** |
| Administrative Fees | 08/01/26 | 116.94 |
| Restructuring CW-05-29 | 02/01/27 | |
| **(MCWT # 05-29-A Series 14)** | | **116.94** |
| Administrative Fees | 08/01/26 | 2,081.05 |
| Phase IV WWTP | 02/01/27 | 1,681.31 |
| **(MCWT # 08-35 Series 15)** | | **3,762.36** |
| Administrative Fees | 08/01/26 | 624.28 |
| Water Meters | 02/01/27 | 540.75 |
| **(MCWT# 10-01)** | | **1,165.03** |
| (50% Water/50% Sewer) | | |
| Administrative Fees | 08/01/26 | 595.45 |
| Sewer Rehab | 02/01/27 | 595.45 |
| **(MCWT # 14-30 Series 19)** | | **1,190.90** |
| Administrative Fees | 08/01/26 | 570.98 |
| (MCWT # 15-22 Series 20) | 02/01/27 | 570.98 |
| | | **1,141.96** |
| Administrative Fees | 08/01/26 | 1,426.38 |
| (MCWT #16-29 Series 21) | 02/01/27 | 1,330.25 |
| | | **2,756.63** |
| **Sewer** | | |
| Administrative Fees | 08/01/26 | 577.50 |
| (MCWT #16-27 Series 22) | 02/01/27 | 536.25 |
| | | **1,113.75** |

## Summary of Debt Service - Issuance Costs
## Fiscal Year 2027

| Sewer | | |
|---|---|---|
| Administrative Fees | 08/01/26 | 210.00 |
| (MCWT # 16-28 Series 22) | 02/01/27 | 195.00 |
| | | **405.00** |
| Administrative Fees | 08/01/26 | 2,881.08 |
| (MCWT# 18-42) | 02/01/27 | 2,881.08 |
| | | **5,762.16** |
| Administrative Fees | 08/01/26 | 571.97 |
| (MCWT # 18-42-A) | 02/01/27 | 571.97 |
| | | **1,143.94** |
| Administrative Fees | 08/01/26 | 1,053.12 |
| (MCWT# 19-34) | 02/01/27 | 1,053.12 |
| | | **2,106.24** |
| Administrative Fees | 08/01/26 | 104.83 |
| (MCWT # 19-34-A) | 02/01/27 | 104.83 |
| | | **209.66** |
| Administrative Fees | 08/01/26 | 702.70 |
| (MCWT #20-17) | 02/01/27 | 702.70 |
| | | **1,405.40** |
| Administrative Fees | 08/01/26 | 105.70 |
| (MCWT# 20-17-A) | 02/01/27 | 105.70 |
| | | **211.40** |
| Administrative Fees | 08/01/26 | 1,056.96 |
| (MCWT# 23-30) | 02/01/27 | 1,244.21 |
| | | **2,301.17** |
| Administrative Fees | 08/01/26 | 1,240.42 |
| (MCWT # 22-34) | 02/01/27 | 1,240.42 |
| | | **2,480.84** |
| **Sewer Totals** | | **30,450.27** |
| **Fiscal Year 2026** | | |
| **Potential New Issues - Issuance Costs** | | |
| Sewer Issuance Costs | | 25,000.00 |
| **Total Sewer Issuance Costs** | | **55,450.27** |
| **Potential New Issues - Interest Short Term Notes Sewer** | | |
| Interest Interim Loans | | 10,000.00 |

## Summary of Water Debt Service
## Fiscal Year 2027

| Water Debt Service Purpose | Issue Date | Interest Rate | Maturity Date | Payment Dates | Principal | Interest | Total Debt |
|---|---|---|---|---|---|---|---|
| Water Treatment Plant | 12/18/07 | 2.00% | 07/15/27 | 07/15/26 | 959,352.87 | 19,380.87 | 978,733.74 |
| (MCWT # 05-22 Series 13) | | | | 01/15/27 | | 9,787.34 | 9,787.34 |
| | | | | | **959,352.87** | **29,168.21** | **988,521.08** |
| Water Mains - Pleasant St | 12/18/07 | 2.00% | 07/15/27 | 07/15/26 | 211,650.76 | 4,275.77 | 215,926.53 |
| (MCWT #07-01 Series 13) | | | | 01/15/27 | | 2,159.26 | 2,159.26 |
| | | | | | **211,650.76** | **6,435.03** | **218,085.79** |
| Water Treatment Plant | 06/21/10 | 2.00% | 07/15/27 | 07/15/26 | 11,109.00 | 224.42 | 11,333.42 |
| (MCWT # 05-22-A Series 15) | | | | 01/15/27 | | 113.33 | 113.33 |
| | | | | | **11,109.00** | **337.75** | **11,446.75** |
| Water Meters | 05/30/12 | 2.00% | 07/15/32 | 07/15/26 | 111,379.60 | 8,323.73 | 119,703.33 |
| (MWPAT# 10-01) | | | | 01/15/27 | | 7,209.93 | 7,209.93 |
| **(50% Water/50% Sewer)** | | | | | **111,379.60** | **15,533.66** | **126,913.26** |
| Water Treatment Plant | 05/22/13 | 2.00% | 01/15/33 | 07/15/26 | | 4,195.02 | 4,195.02 |
| (MCWT # 05-22-B Series 15) | | | | 01/15/27 | 56,133.00 | 4,195.02 | 60,328.02 |
| | | | | | **56,133.00** | **8,390.04** | **64,523.04** |
| Booster Station | 05/22/13 | 2.00% | 01/15/33 | 07/15/26 | | 5,305.28 | 5,305.28 |
| (MCWT # 10-01A Series 17) | | | | 01/15/27 | 70,989.74 | 5,305.28 | 76,295.02 |
| | | | | | **70,989.74** | **10,610.56** | **81,600.30** |
| Water Treatment Plant | 01/07/15 | 2.00% | 01/15/35 | 07/15/26 | | 9,626.44 | 9,626.44 |
| (MCWT# 12-26 Series 18) | | | | 01/15/27 | 97,995.00 | 9,626.44 | 107,621.44 |
| | | | | | **97,995.00** | **19,252.88** | **117,247.88** |
| DWP-12-26-A | 04/13/17 | 2.00% | 01/15/37 | 07/15/26 | | 517.97 | 517.97 |
| (MCWT # 12-26-A Series 20) | | | | 01/15/27 | 4,219.48 | 517.97 | 4,737.45 |
| | | | | | **4,219.48** | **1,035.94** | **5,255.42** |
| DWP-15-06 | 04/13/17 | 2.00% | 01/15/37 | 07/15/26 | | 18,015.10 | 18,015.10 |
| (MCWT #15-06 Series 20) | | | | 01/15/27 | 146,741.25 | 18,015.10 | 164,756.35 |
| | | | | | **146,741.25** | **36,030.20** | **182,771.45** |
| DWP-17-10 | 10/24/19 | 2.00% | 07/15/39 | 07/15/26 | 63,266.61 | 8,708.62 | 71,975.23 |
| (MCWT # 17-10 Series 22) | | | | 01/15/27 | | 8,075.96 | 8,075.96 |
| | | | | | **63,266.61** | **16,784.58** | **80,051.19** |
| DWP-17-05 | 05/11/21 | 2.00% | 01/15/41 | 07/15/26 | | 3,750.00 | 3,750.00 |
| (MCWT # 17-05 Series 23) | | | | 01/15/27 | 25,000.00 | 3,750.00 | 28,750.00 |
| | | | | | **25,000.00** | **7,500.00** | **32,500.00** |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DWP-18-11 | 05/11/21 | 2.00% | 01/15/41 | 07/15/26 | | 21,561.09 | 21,561.09 |
| (MCWT#18-11 Series 23 | | | | 01/15/27 | 144,510.78 | 21,561.09 | 166,071.87 |
| | | | | | **144,510.78** | **43,122.18** | **187,632.96** |
| Water (OSQ) | 06/20/19 | 5.00% | 09/01/28 | 09/01/26 | 80,000.00 | 6,000.00 | 86,000.00 |
| $(817,000) | | | | 03/01/27 | | 4,000.00 | 4,000.00 |
| | | | | | **80,000.00** | **10,000.00** | **90,000.00** |
| Water Mains (OSQ) | 06/20/19 | 3.00%-5.00% | 09/01/38 | 09/01/26 | 15,000.00 | 3,525.00 | 18,525.00 |
| $(296,529) | | | | 03/01/27 | | 3,150.00 | 3,150.00 |
| | | | | | **15,000.00** | **6,675.00** | **21,675.00** |
| Water Mains (OSQ) | 06/17/21 | 2.00% - 5.00% | 09/01/35 | 09/01/26 | 20,000.00 | 3,300.00 | 23,300.00 |
| $(311,000) | | | | 03/01/27 | | 2,800.00 | 2,800.00 |
| | | | | | **20,000.00** | **6,100.00** | **26,100.00** |
| DWP-20-24 | 11/21/23 | 1.50% | 01/15/44 | 07/15/26 | | 7,614.69 | 7,614.69 |
| (Series 25) | | | | 01/15/27 | 56,753.10 | 7,614.69 | 64,367.79 |
| | | | | | **56,753.10** | **15,229.38** | **71,982.48** |
| DWP-22-13 | 02/06/25 | 1.50% | 01/15/45 | 07/15/26 | | 40,027.28 | 40,027.28 |
| (Series 26) | | | | 01/15/27 | 280,894.00 | 40,027.28 | 320,921.28 |
| | | | | | **280,894.00** | **80,054.56** | **360,948.56** |
| Water Mains | June 2025 | 4.25%-5.00% | 3/1/45 | 9/1/26 | | 10,200.00 | 10,200.00 |
| $(475,000) | | | | 3/1/27 | 25,000 | 10,200 | 35,200 |
| | | | | | **25,000** | **20,400.00** | **45,400.00** |
| CPL Treatment Plant | June 2025 | 4.25% - 5.00% | 3/1/45 | 9/1/26 | | 13,231.25 | 13,231.25 |
| $(576,233) | | | | 3/1/27 | 30,000 | 13,231.25 | 43,231.25 |
| | | | | | **30,000** | **26,462.50** | **56,462.50** |
| | | | | **Totals** | **2,409,995.19** | **359,122.47** | **2,769,117.66** |

## Summary of Debt Service - Issuance Costs
## Fiscal Year 2027

| **Water** | | |
|---|---|---|
| Administrative Fees | 08/01/26 | 1,453.57 |
| Water treatment Plant | 02/01/27 | 734.05 |
| **(MCWT#05-22 Series 13)** | | **2,187.62** |
| Administrative Fees | 08/01/26 | 320.68 |
| Water Mains - Pleasant St | 02/01/27 | 161.94 |
| **(MCWT #07-01 Series 13)** | | **482.62** |
| Administrative Fees | 08/01/26 | 16.83 |
| Water Treatment Plant | 02/01/27 | 8.50 |
| **(MCWT # 05-22-A Series 15)** | | **25.33** |
| Administrative Fees | 08/01/26 | 624.28 |
| Water Meters | 02/01/27 | 540.75 |
| **(MWPAT# 10-01)** | | **1,165.03** |
| (50% Water/50% Sewer) | | |
| Administrative Fees | 08/01/26 | 314.63 |
| Water Treatment Plant | 02/01/27 | 314.63 |
| **(MCWT # 05-22-B)** | | **629.26** |
| Administrative Fees | 08/01/26 | 397.90 |
| Booster Station | 02/01/27 | 397.90 |
| **(MCWT# 10-01 A)** | | **795.80** |
| Administrative Fees | 08/01/26 | 721.98 |
| POOL 16-2014 SWAP | 02/01/27 | 721.98 |
| **(MCWT# 12-26)** | | **1,443.96** |
| Administrative Fees | 08/01/26 | 38.85 |
| **(MCWT # 12-26-A)** | 02/01/27 | 38.85 |
| | | **77.70** |
| Administrative Fees | 08/01/26 | 1,351.13 |
| **(MCWT# 15-06)** | 02/01/27 | 1,351.13 |
| | | **2,702.26** |
| Administrative Fees | 08/01/26 | 653.15 |
| **(MCWT# 17-10)** | 02/01/27 | 605.70 |
| | | **1,258.85** |
| Administrative Fees | 08/01/26 | 281.25 |
| **(MCWT# 17-05)** | 02/01/27 | 284.25 |
| | | **565.50** |
| Administrative Fees | 08/01/26 | 1,617.08 |
| **(MCWT# 18-11)** | 02/01/27 | 1,617.08 |
| | | **3,234.16** |
| Administrative Fees | 08/01/26 | 761.47 |
| **(MCWT#20-24)** | 02/01/27 | 761.47 |
| | | **1,522.94** |

| | | |
|---|---|---|
| Administrative Fees | 08/01/26 | 3,721.83 |
| **(MCWT#20-13)** | 02/01/27 | 4,213.40 |
| | | **7,935.23** |

| | |
|---|---|
| **Water Totals** | **24,026.26** |



# Capital

## 2027 Capital Budget Calendar

| | |
|---|---|
| **December 10, 2025** | **All departments will receive a copy of the FY26 capital improvement summary for updates.** |
| **December 17,2025** | **Deadline for updating capital improvement summary list and forwarding a copy to the Finance Office. FY26 capital needs should be prioritized with (1) being the highest.** |
| **December 21,2025 through December 31, 2025** | **Capital Improvement Project Summary**<br>• Capital projects will be summarized by the Finance Office and distributed to all capital committee members.<br>• Capital Committee meetings will be scheduled to discuss the City's capital needs.<br>• Department head will present and discuss proposed FY25 capital projects with the Capital Committee. |
| **January 4, 2026** | **Capital Committees' summary report and discussion with the CFO.** |
| **January 12, 2026** | **CFO's presentation of Capital Improvement Plan to the Mayor.** |

## 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

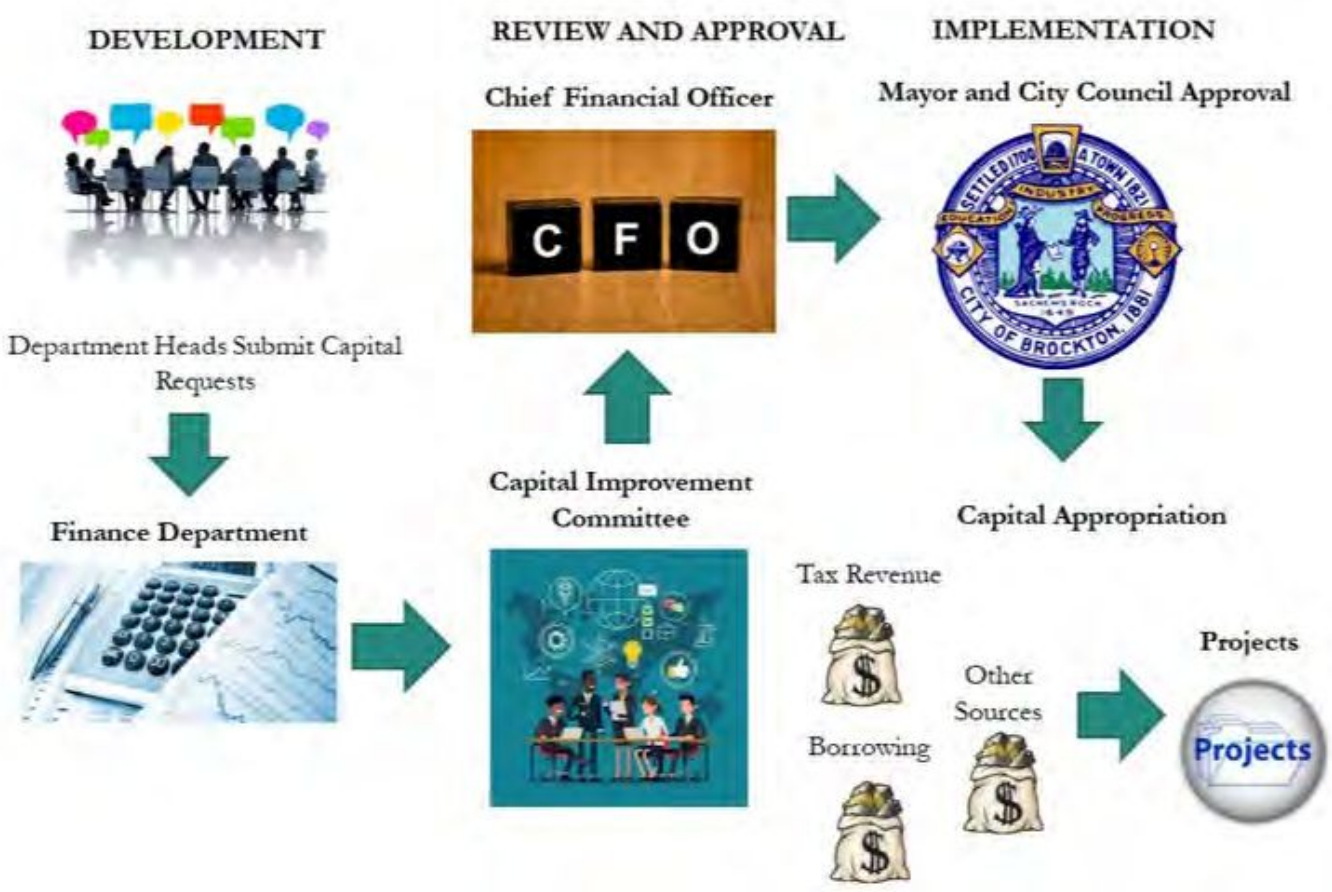
Treasurer

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 | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| **General Government** | | | | | | | | | |
| PUBLIC PROPERTY, INFORMATION TECHNOLOGY, FIRE, POLICE, EMERGENCY MANAGEMENT | Public Safety Complex | $ 98,000,000 | | | | | | | $ 98,000,000 |
| | **TOTAL PP, IT, FD, PD, EMA** | **$ 98,000,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 98,000,000** |
| COUNCIL ON AGING | 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** |
| INFORMATION TECHNOLOGY CENTER | FD Records Software Upgrade | | $ 300,000 | | | | | | $ 300,000 |
| INFORMATION TECHNOLOGY CENTER | FD/PD Dispatching Software Upgrade | | $ 1,000,000 | | | | | | $ 1,000,000 |
| INFORMATION TECHNOLOGY CENTER | Citywide CIS Project | | $ 200,000 | $ 100,000 | | | | | $ 300,000 |
| INFORMATION TECHNOLOGY CENTER | Document scanning and archiving (citywide) | | $ 100,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 | | $ 300,000 |
| INFORMATION TECHNOLOGY CENTER | Public safety cameras | | $ 200,000 | $ 100,000 | $ 100,000 | $ 100,000 | $ 100,000 | | $ 600,000 |
| INFORMATION TECHNOLOGY CENTER | 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** |
| MAYOR'S OFFICE | Marvin Hagler Park | | $ 100,000 | | | | | | $ 100,000 |
| | **TOTAL MAYOR'S OFFICE** | | | | | | | | **$ 100,000** |
| PLANNING AND ECONOMIC DEVELOPMENT | Fairgrounds Planning | | $ 3,775,000 | | | | | | $ 3,775,000 |
| PLANNING AND ECONOMIC DEVELOPMENT | Fiber Network | | $ 11,262,500 | | | | | | $ 11,262,500 |
| PLANNING AND ECONOMIC DEVELOPMENT | Frederick Douglass Garage-Site AC Acquisition, Demo, Design | | | $ 9,000,000 | $ - | | | | $ 9,000,000 |
| PLANNING AND ECONOMIC DEVELOPMENT | Frederick Douglass Garage-Site AC Implementation | | | | $ 20,000,000 | | | | $ 20,000,000 |
| PLANNING AND ECONOMIC DEVELOPMENT | Belmont-Wales GarageAcquisition, Demo, Design, Remediation | | | | | $ 9,000,000 | | | $ 9,000,000 |
| PLANNING AND ECONOMIC DEVELOPMENT | Belmont-Wales Garage Construction | | | | | | $ 25,000,000 | | $ 25,000,000 |
| PLANNING AND ECONOMIC DEVELOPMENT | Sycamore Grove | | $ 2,000,000 | | | | | | $ 2,000,000 |
| 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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| 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 | May Center | $ 3,998,460 | | | | | | | $ 3,998,460 |
| | **TOTAL PANNING 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 |
| 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 PROPERP/** | **$ 10,034,394** | **$ 12,134,394** | **$ 1,250,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 23,418,789** |

**Public Safety**

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| ANIMAL CONTROL | Replacement of animal control building (construction) | | $ 8,500,000 | | | | | | $ 8,500,000 |
| | **TOTAL ANIMAL CONTROL** | **$ -** | **$ 8,500,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 8,500,000** |
| **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 | Repairand 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 |
| 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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| 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 Duel 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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | 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/E nte r p rise 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 |
| | **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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| 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 |
| 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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 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 PARKSAND 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** | | | | | | | | | |
| 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 |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| 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** |

## Six-Year Capital Plan

| DEPARTMENT | PROJECT DESCRIPTIONS | FY26 | FY27 | FY28 | FY29 | FY30 | FY31 | FY32 | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| **Brockton Public Schools** | | | | | | | | | |
| 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 |
| 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 roofsand exterior facade 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** |

*** Due to budget constraints captial projects will be haulted in FY2027**

**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. The form below is an example of the planning conducted by the City to mitigate any future impacts to our overall operating budget. In FY27 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 | |
| | Legally Mandated | |
| | Function of Government | X |

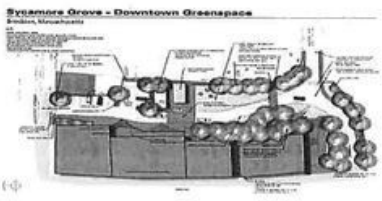
**IMPACT ON OPERATING BUDGET (INCLUDES ADDITIONAL ANNUAL FEES)**

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 improvements to Brockton City Hall's infrastructure have been successfully completed. The Envelope and Roof Project is finished and has passed final warranty inspections, marking a significant milestone in enhancing the building's insulation and energy efficiency. The HVAC Fresh Air Project, which was central to addressing long-standing air quality concerns the building faced, is also fully complete. A Direct Outdoor Air Supply (DOAS) has been installed to introduce fresh air, in addition to the sealing of the exterior envelope. These renovations, funded by ARPA monies, have been crucial in modernizing the building's environmental systems and creating a safer, healthier space for both city employees and the public.



**Cosgrove Pool**

Lawrence R. Cosgrove Memorial Pool, located at 270 Crescent Street in Brockton, MA, aims to modernize a vital community resource originally built in the 1960s. The completed project includes the complete removal of the existing swimming pool and a full renovation of the 1965 bathhouse to meet ADA standards and incorporate new shower facilities. A new ADA-accessible pool has been constructed, featuring splash pools, water fountain elements, and a state-of-the-art automated filtration system to ensure efficient and safe operation. These improvements will enhance recreational access for residents–particiularly those from low-income households–for whom the pool serves as a free, local alternative to a beach. The project also supports youth employment through the City's ongoing partnership with the Old Colony YMCA, which provides lifeguard staffing. Critical infrastructure upgrades include replacing deteriorating walls, a new roof installed, updated electrical systems, and transitioning from a DE to a safer sand-based filtration system, thereby improving the water quality and worker safety. The upgrades done at the Cosgrove Pool will ensure that the facility now meets modern health, safety, and accessibility standards while continuing to serve as a cornerstone of summer creation in Brockton.



## War Memorial HVAC Project

The HVAC system upgrades at the War Memorial Building have significantly improved air quality for Veterans who use the facility. Originally built in the 1930s, the building lacked adequate airflow and relied solely on operable windows for ventilation. Given the unique health considerations of the Veteran community, modernizing the system was essential to creating a safer and more comfortable environment.

The completed renovation includes the installation of a new Direct Outdoor Air Supply (DOAS) system, tempered with Variable Refrigerant Flow (VRF) technology and mounted on the building's roof. These improvements have sealed the building envelope and ensured consistent access to fresh, conditioned air. Additional upgrades included restoration of historic arched windows, auditorium renovations, advanced lighting, a new roof, energy-efficient storm windows, and energy management systems.

The War Memorial Building officially reopened on September 12, 2024, with a ribbon-cutting ceremony. These enhancements honor the building's historic character while supporting the health and well-being of Brockton's Veterans and broader community for years to come.



## Mary Cruise Kennedy Senior Center Expansion Project

The expansion of the Mary Cruise Kennedy Senior Center, completed in March 2025, has created much needed additional space to better support social distancing and address the social determinants of health that affect seniors' overall well-being. As part of the project, a new fresh air system was installed to improve indoor air quality and reduce the spread of COVID-19 and other respiratory illnesses, enhancing the safety and comfort of the facility for all who use it.




## 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.

## Ward Park Program

The City of Brockton has invested in significant upgrades to its parks and playgrounds, enhancing recreation access and community well-being. Completed renovations include ADA upgrades and new playground equipment at Tukis Playground; basketball courts, fencing, and equipment at the Timothy Holster Memorial Park; and tennis courts, basketball courts, improved drainage and playground equipment at Buckley Playground. George Snow Park also saw new playground installations completed in October 2024.

At Bent Playground, improvements to the basketball courts, playground equipment, and fencing were successfully completed in July 2025. Additionally, enhancements at Hillstrom Farm Park—including new parking, access upgrades, and improvements to the soccer fields and irrigation systems—have also been finished. Furthermore, Edgar Playground now features new ADA-accessible playground equipment and updated basketball courts, which were also completed as scheduled in July 2025.



## 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.




FAMOUS HISTORIC SITE


BROCKTON
CITY OF CHAMPIONS


BROCKTON
CITY OF CHAMPIONS




# Appendix

# 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.

| | |
|---|---|
| **Non-Spendable** | Cannot be spent (legally restricted or in un-spendable form). |
| **Restricted** | External constraints (law, creditor, grantor, bond covenant). |
| **Committed** | Can only be used for a specific purpose pursuant to constraints imposed by City Council. |
| **Assigned** | Can be used for a specific purpose, but is not restricted or committed. |
| **Unassigned** | Available to spend, unrestricted. |

The ensuing schedule provides (1) beginning fund balances for FY21, FY22, FY23, and FY24; (2) changes in fund balance (increases or decreases) for FY21, FY22, FY23, FY24; (3) ending fund balances for FY21, FY22, FY23, FY24. The balance sheets presented provide information based on the appropriated governmental fund. The City of Brockton will not have the balance sheet for FY25 until the conclusion of the fiscal year and does not conduct any analyses as it relates to the balance sheet in future fiscal years.

## Balance Sheet - Governmental Funds
## June 30, 2024

| | General | Public Safety Complex | ARPA Fund | Other Governmental | Total |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and Investments | 120,164,710 | 64,792,609 | 8,636,976 | 28,672,253 | 222,266,548 |
| Receivables, Net: | | | | | |
| Property Taxes (Net of $1,378,368 Allowance) | 11,341,924 | - | - | - | 11,341,924 |
| Motor Vehicle Excise (Net of $1,329,305 Allowance) | 2,865,385 | - | - | - | 2,865,385 |
| Tax Liens | 6,926,202 | - | - | - | 6,926,202 |
| Intergovernmental | - | - | - | 5,936,349 | 5,936,349 |
| Opioid Settlement | - | | | 3,226,740 | 3,226,740 |
| Departmental and Other | 1,219,745 | - | - | 1,194,357 | 2,414,102 |
| Total Receivables | 22,353,256 | - | - | 10,357,446 | 32,710,702 |
| Due from Other Funds | 1,677,383 | - | - | - | 1,677,383 |
| Tax Possessions | 2,955,866 | - | - | - | 2,955,866 |
| Deposits with Health Claims Agent | 9,992,300 | - | - | - | 9,992,300 |
| Total Assets | $ 157,143,515 | $ 64,792,609 | $ 8,636,976 | $ 39,029,699 | $ 269,602,799 |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances** | | | | | |
| **Liabilities** | | | | | |
| Warrants and Accounts Payable | 17,108,001 | 7,561,408 | 5,452,129 | 4,100,031 | 34,221,569 |
| Accrued Liabilities: | | | | | |
| Tax Abatement Refunds | 231,360 | | | | 231,360 |
| Payroll and Related\Mlhholdings | 22,019,758 | | 1,385 | 964,048 | 22,985,191 |
| Health Claims Payable | 6,234,257 | | | | 6,234,257 |
| Other Liabilities | 87 | | | 531,952 | 532,039 |
| Unearned Revenue | - | | 3,183,462 | - | 3,183,462 |
| Bond Anticipation Notes Payable | - | | | 2,755,600 | 2,755,600 |
| Total Liabilities | 45,593,463 | 7,561,408 | 8,636,976 | 8,351,631 | 70,143,478 |
| **Deferred Inflows of Resources** | | | | | |
| Unavailable Revenue | 21,892,248 | | - | 3,023,360 | 24,915,608 |
| **Fund Balances** | | | | | |
| Nonspendable | - | - | - | 9,834,498 | 9,834,498 |
| Restricted | 40,502,685 | 57,231,201 | - | 26,470,138 | 124,204,024 |
| Committed | 7,229,177 | - | - | 2,766,099 | 9,995,276 |
| Assigned | 935,628 | - | - | - | 935,628 |
| Unassigned | 40,990,314 | - | - | (11,416,027) | 29,574,287 |
| Total Fund Balances | $ 89,657,804 | $ 57,231,201 | $ - | $ 27,654,708 | $ 174,543,713 |
| **Total Liabilities, Deferred Inflows of Sources, and Fund Balances** | **$ 157,143,515** | **$ 64,792,609** | **$ 8,636,976** | **$ 39,029,699** | **$ 269,602,799** |

**See accompanying Notes to Basic Financial Statements.**

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
## Year Ended June 30, 2024

| | General | Public Safety Complex | COVID Fund | ARPA Fund | Other Governmental | Total |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Real and Personal Property Taxes, Net | 172,867,876 | - | - | - | - | 172,867,876 |
| Motor Vehicle and Other Excise | 14,490,484 | - | - | - | - | 14,490,484 |
| Penalties and Interest on Taxes | 2,369,825 | - | - | - | - | 2,369,825 |
| Payments in Lieu of Taxes | 114,360 | - | - | - | - | 114,360 |
| User Charges and Other Revenue | 1,034,700 | - | - | - | 3,783,402 | 4,818,102 |
| Fees | 1,405,569 | - | - | - | 5,510,192 | 6,915,761 |
| Licenses and Permits | 5,901,191 | - | - | - | - | 5,901,191 |
| Intergovernmental | 276,353,405 | - | 21,495,618 | - | 53,726,751 | 351,575,774 |
| Intergovernmental (MTRS On Behalf of Contribution) | 41,785,265 | - | - | - | - | 41,785,265 |
| Fines | 103,692 | - | - | - | 6,484 | 110,176 |
| Investment Income | 7,931,991 | - | - | - | 1,307,929 | 9,239,920 |
| Contributions | - | - | - | - | 439,945 | 439,945 |
| Other Revenue | | | | | 350,117 | 350,117 |
| Total Revenues | 524,358,358 | - | 21,495,618 | - | 65,124,820 | 610,978,796 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General Government | 20,593,576 | - | 409,952 | - | 1,139,432 | 22,142,960 |
| Public Safety | 65,304,118 | - | - | - | 7,647,017 | 72,951,135 |
| Education | 230,959,663 | - | - | - | 48,993,389 | 279,953,052 |
| Public Works | 6,433,426 | - | - | - | 783,848 | 7,217,274 |
| Economic Development | 711,108 | - | 3,400 | - | 1,933,276 | 2,647,784 |
| Human Services | 2,421,872 | - | - | - | 883,985 | 3,305,857 |
| Culture and Recreation | 2,555,799 | - | - | - | 350,788 | 2,906,587 |
| State and County Assessments | 35,105,598 | - | - | - | - | 35,105,598 |
| Pension and Fringe Benefits | 82,985,651 | - | - | - | - | 82,985,651 |
| Pension (MTRS On Behalf of Payment) | 41,785,265 | - | - | - | - | 41,785,265 |
| Court Judgments | 1,884,625 | - | - | - | - | 1,884,625 |
| Capital Outlay | 45,602 | 32,877,370 | 21,082,266 | - | 3,546,035 | 57,551,273 |
| Debt Service | 34,806,697 | - | - | - | 184,675 | 34,991,372 |
| Total Expenditures | 525,593,000 | 32,877,370 | 21,495,618 | - | 65,462,445 | 645,428,433 |
| Excess of Revenues Over Expenditures | (1,234,642) | (32,877,370) | - | - | (337,625) | (34,449,637) |
| **Other Financing Sources (Uses):** | | | | | | |
| Operating Transfers In | 9,163,264 | | - | - | 2,802,367 | 11,965,631 |
| Operating Transfers Out | (4,392,797) | - | - | - | (5,389,887) | (9,782,684) |
| Premiums from Issuance of Bonds and Notes Payable | - | | - | - | 30,619 | 30,619 |
| Total Other Financing Sources (Uses) | 4,770,467 | - | - | - | (2,556,901) | 2,213,566 |
| Net Change in Fund Balance | 3,535,825 | (32,877,370) | - | - | (2,894,526) | (32,236,071) |
| Fund Balance- Beginning, As Originally Reported | 86,121,979 | 90,108,571 | | | | 176,230,550 |
| Adjustments (see Note 18) | | - | | | 30,549,234 | 30,549,234 |
| **Fund Balance - Beginning of Year (As Adjusted** | **86,121,979** | **90,108,571** | **-** | **-** | **30,549,234** | **176,230,550** |
| **Fund Balance - End of Year** | **$ 89,657,804** | **$ 57,231,201** | **$ -** | **$ -** | **$ 27,654,708** | **$ 174,543,713** |

**See accompanying Notes to Basic Financial Statements.**

## Balance Sheet - Governmental Funds
## June 30, 2023

| | General | Public Safety Complex | ARPA Fund | Other Governmental | Total |
|---|---|---|---|---|---|
| **Assets** | | | | | |
| Cash and Investments | 109,614,899 | 91,129,438 | 23,736,613 | 37,354,222 | 261,835,172 |
| Receivables, Net: | | | | | |
| Property Taxes (Net of $1,268,319 Allowance) | 11,640,843 | - | - | - | 11,640,843 |
| Motor Vehicle Excise (Net of $1,278,212 Allowance) | 2,634,304 | - | - | - | 2,634,304 |
| Tax Liens | 6,329,625 | - | - | - | 6,329,625 |
| Intergovernmental | - | - | - | 9,953,992 | 9,953,992 |
| Opioid Settlement | 3,478,755 | | | | 3,478,755 |
| Departmental and Other | 93,047 | - | - | 1,435,456 | 1,528,503 |
| Total Receivables | 24,176,574 | - | - | 11,389,448 | 35,566,022 |
| Due from Other Funds | 1,034,999 | - | - | - | 1,034,999 |
| Tax Possessions | 1,639,502 | - | - | - | 1,639,502 |
| Deposits with Health Claims Agent | 9,158,600 | - | - | - | 9,158,600 |
| Total Assets | $ 145,624,574 | $ 91,129,438 | $ 23,736,613 | $ 48,743,670 | $ 309,234,295 |
| **Liabilities, Deferred Inflows of Resources, and Fund Balances** | | | | | |
| **Liabilities** | | | | | |
| Warrants and Accounts Payable | 12,517,674 | 1,020,867 | 1,127,073 | 7,059,735 | 21,725,349 |
| Accrued Liabilities: | | | | | |
| Tax Abatement Refunds | 854,500 | | | | 854,500 |
| Payroll and Related\Mlhholdings | 17,400,618 | | | 1,781,329 | 19,181,947 |
| Health Claims Payable | 4,014,509 | | | | 4,014,509 |
| Other Liabilities | - | | | 538,566 | 538,566 |
| Unearned Revenue | - | | 22,609,540 | 5,914,206 | 28,523,746 |
| Bond Anticipation Notes Payable | - | | | 2,900,600 | 2,900,600 |
| Total Liabilities | 34,787,301 | 1,020,867 | 23,736,613 | 18,194,436 | 77,739,217 |
| **Deferred Inflows of Resources** | | | | | |
| Unavailable Revenue | 24,715,294 | | - | - | 24,715,294 |
| **Fund Balances** | | | | | |
| Nonspendable | - | - | - | 9,834,498 | 9,834,498 |
| Restricted | 44,669,820 | 90,108,571 | - | 29,466,863 | 164,245,254 |
| Committed | 19,000,000 | - | - | 3,137,116 | 22,137,116 |
| Assigned | 2,218,288 | - | - | - | 2,218,288 |
| Unassigned | 20,233,871 | - | - | (11,889,243) | 8,344,628 |
| Total Fund Balances | $ 86,121,979 | $ 90,108,571 | $ - | $ 30,549,234 | $ 206,779,784 |
| **Total Liabilities, Deferred Inflows of Sources, and Fund Balances** | **$ 145,624,574** | **$ 91,129,438** | **$ 23,736,613** | **$ 48,743,670** | **$ 309,234,295** |

**See accompanying Notes to Basic Financial Statements.**

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
## Year Ended June 30, 2023

| | General | Public Safety Complex | COVID Fund | ARPA Fund | Other Governmental | Total |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Real and Personal Property Taxes, Net | 164,343,139 | - | - | - | - | 164,343,139 |
| Motor Vehicle and Other Excise | 13,052,221 | - | - | - | - | 13,052,221 |
| Penalties and Interest on Taxes | 1,852,988 | - | - | - | - | 1,852,988 |
| Payments in Lieu of Taxes | 101,400 | - | - | - | - | 101,400 |
| User Charges and Other Revenue | 3,480,431 | - | - | - | 3,576,241 | 7,056,672 |
| Fees | 2,081,666 | - | - | - | 6,247,097 | 8,328,763 |
| Licenses and Permits | 6,317,259 | - | - | - | - | 6,317,259 |
| Intergovernmental | 257,650,305 | - | 3,978,612 | - | 66,950,629 | 328,579,546 |
| Intergovernmental (MTRS On Behalf of Contribution) | 36,129,908 | - | - | - | - | 36,129,908 |
| Fines | 159,205 | - | - | - | 6,048 | 165,253 |
| Investment Income | 3,964,145 | - | - | - | 1,135,693 | 5,099,838 |
| Contributions | 162,493 | - | - | - | 845,764 | 1,008,257 |
| Other Revenue | | | | | 2,330 | 2,330 |
| Total Revenues | 489,295,160 | - | 3,978,612 | - | 78,763,802 | 572,037,574 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General Government | 17,613,122 | - | 1,970,718 | - | 2,070,721 | 21,654,561 |
| Public Safety | 61,205,460 | - | - | - | 6,316,996 | 67,522,456 |
| Education | 241,369,061 | - | - | - | 53,533,070 | 294,902,131 |
| Public Works | 5,362,683 | - | - | - | 1,725,562 | 7,088,245 |
| Economic Development | 639,876 | - | 6,835 | - | 3,689,320 | 4,336,031 |
| Human Services | 2,701,905 | - | - | - | 1,647,223 | 4,349,128 |
| Culture and Recreation | 2,635,936 | - | - | - | 584,729 | 3,220,665 |
| State and County Assessments | 30,908,649 | - | - | - | - | 30,908,649 |
| Pension and Fringe Benefits | 69,489,185 | - | - | - | - | 69,489,185 |
| Pension (MTRS On Behalf of Payment) | 36,129,908 | - | - | - | - | 36,129,908 |
| Court Judgments | 1,337,413 | - | - | - | - | 1,337,413 |
| Capital Outlay | 85,758 | 2,110,221 | 2,001,059 | - | 5,992,033 | 10,189,071 |
| Debt Service | 25,782,686 | - | - | - | 404,770 | 26,187,456 |
| Total Expenditures | 495,261,642 | 2,110,221 | 3,978,612 | - | 75,964,424 | 577,314,899 |
| Excess of Revenues Over Expenditures | (5,966,482) | (2,110,221) | - | - | 2,799,378 | (5,277,325) |
| **Other Financing Sources (Uses):** | | | | | | |
| Operating Transfers In | 3,885,131 | - | - | - | 101,350 | 3,986,481 |
| Operating Transfers Out | (1,708,062) | - | - | - | (770,854) | (2,478,916) |
| Premiums from Issuance of Bonds and Notes Payable | - | 85,900,000 | - | - | | 85,900,000 |
| Premiums from Issuance of Refunding Bonds (Current) | | 4,220,000 | - | - | 257,559 | 4,477,559 |
| Total Other Financing Sources (Uses) | 2,177,069 | 90,120,000 | - | - | (411,945) | 91,885,124 |
| Net Change in Fund Balance | (3,789,413) | 88,009,779 | - | - | 2,387,433 | 86,607,799 |
| Fund Balance- Beginning, As Originally Reported | 89,911,392 | | | | 32,089,860 | 122,001,252 |
| Adjustments (see Note 18) | | 2,098,792 | | | (3,928,059) | (1,829,267) |
| **Fund Balance - Beginning of Year (As Adjusted** | **89,911,392** | **2,098,792** | **-** | **-** | **28,161,801** | **122,001,252** |
| **Fund Balance - End of Year** | **$ 86,121,979** | **$ 90,108,571** | **$ -** | **$ -** | **$ 30,549,234** | **$ 206,779,784** |

**See accompanying Notes to Basic Financial Statements.**

## Balance Sheet - Governmental Funds
## June 30, 2022

| | General | ARPA Fund | Other Governmental | Total Governmental Funds |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and Investments | $ 121,616,093 | $ 22,481,019 | $ 40,596,555 | $ 184,693,667 |
| Receivables. Net: | | | | |
| Property Taxes (Net of $1,098,437 Allowance) | 10,887,772 | | - | 10,887,772 |
| Motor Vehicle Excise (Net of $1,104,281 Allowance) | 2,438,125 | | - | 2,438,125 |
| Tax Liens | 5,503,476 | | - | 5,503,476 |
| Intergovernmental | 26,059 | | 9,411,094 | 9,437,153 |
| Departmental and Other | 932,108 | | 847,195 | 1,779,303 |
| Total Receiveable | 19,787,540 | | 10,258,289 | 30,045,829 |
| Tax Possessions | 1,644,429 | | - | 1,644,429 |
| Deposits with Health Claims Agent | 8,608,200 | | - | 8,608,200 |
| **Total Assets** | **$ 151,656,262** | **$ 22,481,019** | **$ 50,854,844** | **$ 224,992,125** |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | |
| **Liabilities** | | | | |
| Warrants and Accounts Payable | $ 14,780,358 | $ 175,972 | $ 7,505,642 | $ 22,461,972 |
| Accrued Liabilities | | | | |
| Tax Abatement Refunds | 854,500 | | | 854,500 |
| Payroll and Related Withholdings | 22,134,705 | | 1,969,003 | 24,103,708 |
| Health Claims Payable | 4,365,373 | | - | 4,365,373 |
| Other Liabilities | | | 599,417 | 599,417 |
| Unearned Revenue | - | 22,305,047 | 1,441,322 | 23,746,369 |
| Bond Anticipation Notes Payable | - | | 7,249,600 | 7,249,600 |
| **Total Liabilities** | **$ 42,134,936** | **$ 22,481,019** | **$ 18,764,984** | **$ 83,380,939** |
| **Deferred Inflows of Revenues** | **19,609,934** | | | **19,609,934** |
| **Fund Balances** | | | | |
| Nonspendable | - | | 9,189,863 | 9,189,863 |
| Restricted | 41,878,210 | | | 41,878,210 |
| Committed | 15,000,000 | | 27,265,441 | 42,265,441 |
| Assigned | 3,085,077 | | 6,763,083 | 9,848,160 |
| Unassigned | 29,948,105 | | (11,128,527) | 18,819,578 |
| **Total Fund Balances** | **89,911,392** | | **32,089,860** | **122,001,252** |
| **Total Liabilities, Deferred Inflows of Resources and Fund Balances** | **$ 151,656,262** | **$ 22,481,019** | **$ 50,854,844** | **$ 224,992,125** |

**(1) Extracted from draft audited financial statements of the City, preliminary and subject to revision and change.**

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds Year Ended June 30, 2022

| | General Fund | ARPA Fund | Other Governmental | Total Governmental Funds |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Real and Personal Property Taxes, Net | 157,890,916 | - | - | 157,890,916 |
| Motor Vehicle and Other Excise | 12,051,934 | - | - | 12,051,934 |
| Penalties and Interest on Taxes | 2,153,567 | - | - | 2,153,567 |
| Payments in Lieu of Taxes | 74,200 | - | - | 74,200 |
| User Charges and Other Revenue | 2,406,030 | - | 4,726,502 | 7,132,532 |
| Fees | 1,384,304 | - | 6,460,514 | 7,844,818 |
| Licenses and Permits | 4,662,608 | - | - | 4,662,608 |
| Intergovernmental | 245,007,112 | 12,285,747 | 88,273,426 | 345,566,285 |
| Intergovernmental (MTRS On Behalf of Contribution) | 29,272,341 | - | - | 29,272,341 |
| Fines | 191,238 | - | 419,787 | 611,025 |
| Investment Income (Loss) | (47,816) | - | (211,094) | (258,910) |
| Contributions | - | - | 1,404,936 | 1,404,936 |
| Total Revenues | 455,046,434 | 12,285,747 | 101,074,071 | 568,406,252 |
| **Expenditures:** | | | | |
| Current: | | | | |
| General Government | 16,720,360 | 2,405,057 | 936,585 | 20,062,002 |
| Public Safety | 62,774,400 | 2,223,415 | 6,593,558 | 71,591,373 |
| Education | 214,576,499 | 25,500 | 74,297,331 | 288,899,330 |
| Public Works | 6,828,052 | 596,200 | 541,731 | 7,965,983 |
| Economic Development | 563,122 | - | 3,052,234 | 3,615,356 |
| Human Services | 2,711,122 | 7,500 | 1,611,679 | 4,330,301 |
| Culture and Recreation | 2,763,539 | 13,000 | 572,083 | 3,348,622 |
| State and County Assessments | 28,215,875 | - | - | 28,215,875 |
| Pension Pension and Fringe Benefits | 68,445,408 | - | - | 68,445,408 |
| Pension (MTRS On Behalf of Payment) | 29,272,341 | - | - | 29,272,341 |
| Court Judgments | 217,472 | - | - | 217,472 |
| Capital Outlay | 7,517,402 | 6,958,774 | 22,138,351 | 36,614,527 |
| Debi Service | 12,991,233 | - | 387,514 | 13,378,747 |
| Total Expenditures | 453,596,825 | 12,229,446 | 110,131,066 | 575,957,337 |
| Excess (deficiency) of Revenues Over Expenditures (Changes in Fund Balance) | 1,449,609 | 56,301 | (9,056,995) | (7,551,085) |
| **Other Financing Sources (Uses):** | | | | |
| Transfers in | 4,384,144 | - | 2,416,675 | 6,800,819 |
| Transfers Out | (3,632,191) | (56,301) | (1,839,172) | (5,527,664) |
| Leases | 1,930,956 | - | - | - |
| Proceeds from Issuance of Bonds and Notes Payable | - | - | 11,971,000 | 11,971,000 |
| Premiums from Issuance of Bonds and Notes Payable | - | - | 400,050 | 400,050 |
| Total Other Financing Sources (Uses) | 2,682,909 | (56,301) | 12,948,553 | 15,575,161 |
| Changes in Fund Balance | 4,132,518 | | 3,891,558 | 8,024,076 |

## Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds Year Ended June 30, 2022

| | General Fund | ARPA Fund | Other Governmental | Total Governmental Funds |
|---|---|---|---|---|
| **Special Items:** | | | | |
| Special Item- Issuance of Pension Obligation Bonds | 301,835,000 | - | - | 301,835,000 |
| Special Item - Pension Obligation Bond Issuance Costs | (1,835,000) | - | - | (1,835,000) |
| Special Item - Contribution to Pension Trust Total Special Items | 300,000,000 | - | - | 300,000,000 |
| **Net Changes in Fund Balances** | **4,132,518** | **-** | **3,891,558** | **8,024,076** |
| **Fund Equity, at Beginning of Year, as Restated (Beginning Fund Balance)** | **85,778,874** | **-** | **28,198,302** | **113,977,176** |
| **Fund Equity, at End of Year (Ending Fund Balance)** | **$ 89,911,392** | | **$ 32,089,860** | **$ 122,001,252** |

**See accompanying Notes to Basic Financial Statements.**

## Balance Sheet - Governmental Funds
## June 30, 2021

| | General | Public Safety Complex | COVID Fund | ARPA Fund | Other Governmental | Total |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and Investments | 92,694,015 | 10,578,950 | - | 17,295,397 | 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 | 7,675,303 | - | 7,206,932 | - | 6,084,626 | 20,966,861 |
| Departmental and Other | 735,780 | - | - | - | 748,045 | 1,483,825 |
| Total Receivables | $ 26,171,376 | - | $ 7,206,932 | - | $ 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** | **$ 7,206,932** | **$17,295,397** | **$ 46,104,009** | **$ 218,379,338** |
| **Liabilities, Deferred Inflows of Resources and Fund Balances** | | | | | | |
| **Liabilities** | | | | | | |
| 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 |
| Unearned Revenue | - | - | - | 17,295,397 | - | 17,295,397 |
| Due to Other Funds | - | - | 9,109,430 | - | - | 9,109,430 |
| Bond Anticipation Notes Payable | - | 12,100,000 | - | - | 3,267,600 | 15,367,600 |
| **Total Liabilities** | **33,185,763** | **12,308,752** | **9,714,738** | **17,295,397** | **8,845,851** | **81,350,501** |
| **Deferred Inflows of Revenues** | | | | | | |
| Unavailable Revenue | 18,229,413 | | 4,822,248 | | - | 23,051,661 |
| **Fund Balances** | | | | | | |
| 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** | **113,977,176** |
| **Total Liabilities Fund Balances** | **$137,194,050** | **$ 10,578,950** | **$ 7,206,932** | **$17,295,397** | **$ 46,104,009** | **$ 218,379,338** |

**See accompanying Notes to Basic Financial Statements.**

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
## Year Ended June 30, 2021

| | General | Public Safety Complex | COVID Fund | Other Governmental | Total |
|---|---|---|---|---|---|
| **Revenues:** | | | | | |
| 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 |
| Total Revenues | 451,230,113 | - | 13,629,110 | 63,616,443 | 528,475,666 |
| **Expenditures:** | | | | | |
| 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 | - | 9,688,928 | 42,560,781 | 236,817,907 |
| Public Works | 5,957,027 | - | 17,049 | 343,989 | 6,318,065 |
| Economic Development | 423,760 | - | - | 3,525,124 | 3,948,884 |
| Human Services | 2,454,547 | - | 69 | 1,108,181 | 3,562,797 |
| Culture and Recreation | 2,395,834 | - | 46,249 | 158,916 | 2,600,999 |
| 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 | 12,428,560 | - | - | 192,470 | 12,621,030 |
| Total Expenditures | 438,075,013 | 1,729,802 | 17,349,987 | 63,263,448 | 520,418,250 |
| Excess of Revenues Over Expenditures | 13,155,100 | (1,729,802) | (3,720,877) | 352,995 | 8,057,416 |

## Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds
## Year Ended June 30, 2021

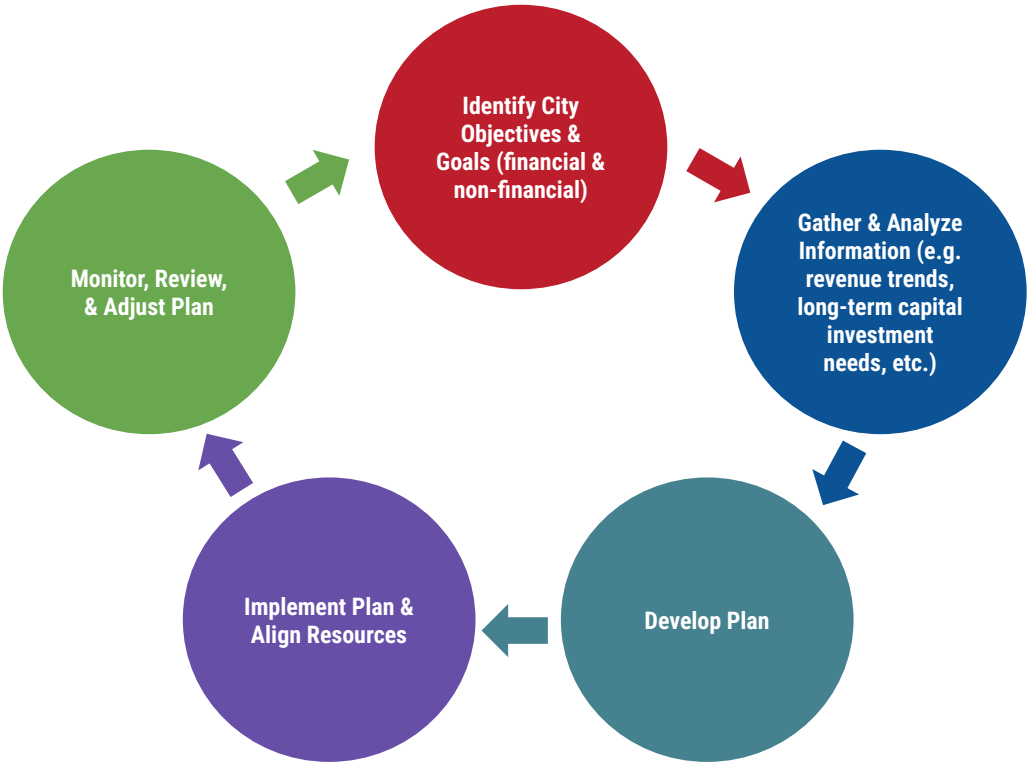
| | General | Public Safety Complex | COVID Fund | Other Governmental | Total |
|---|---|---|---|---|---|
| **Other Financing Sources (Uses):** | | | | | |
| Operating Transfers In | 3,657,877 | - | - | 2,425,637 | 6,083,514 |
| Operating Transfers Out | (4,019,616) | - | - | (2,747,985) | (6,767,601) |
| Proceeds from Issuance of Bonds and Notes Payable | - | - | - | 2,997,789 | 2,997,789 |
| Proceeeds 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 | - | - | - | - |
| Debt Service - Principal - Current Refunding | (3,710,000) | - | - | - | - |
| Total Other Financing Sources (Uses) | (252,795) | - | - | 3,306,667 | 3,053,872 |
| Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses | 12,902,305 | (1,729,802) | (3,720,877) | 3,659,662 | 11,111,288 |
| **Fund Balance - Beginning of Year** | **72,876,569** | **-** | **(3,609,177)** | **33,598,496** | **102,865,888** |
| **Fund Balance - End of Year** | **$ 85,778,874** | **$ (1,729,802)** | **$ (7,330,054)** | **$ 37,258,158** | **$ 113,977,176** |

See accompanying Notes to Basic Financial Statements.

## 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 plan's time frame considers the following:

| | |
|---|---|
| **Economic Environment** | New growth, construction and development activity, and employment. |
| **Debt & Reserve Policies** | Impact of future debt issuances on policies and ratios. |
| **Affordability Analysis** | Debt ratios, debt coverage analysis, impact on levy capacity, Free Cash analysis, and rapidity of debt retirement. |
| **Financial Projections** | Analysis of revenue and expense trends including, State Aid analysis and insurance costs. |
| **Stakeholders** | Impact of decisions on taxpayers and other stakeholders. |



## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **ASSESSOR** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 5,000 | 7,500 | 50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 562,753 | 621,967 | 621,267 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 210,410 | 322,150 | 122,150 | -62% |
| ORDINARY MAINTENANCE - GOODS | 2,822 | 7,250 | 7,000 | -3% |
| **TOTAL** | **775,985** | **956,367** | **757,917** | -21% |
| **AUDITOR** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,363 | 5,000 | 2,500 | -50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 704,544 | 973,449 | 772,222 | -21% |
| ORDINARY MAINTENANCE - SERVICES | 197,676 | 272,750 | 277,750 | 2% |
| ORDINARY MAINTENANCE - GOODS | 13,353 | 18,500 | 18,500 | 0% |
| **TOTAL** | **917,936** | **1,269,699** | **1,070,972** | -16% |
| **AUDITOR MAIL** | | | | |
| ORDINARY MAINTENANCE - SERVICES | 319,222 | 275,500 | 275,500 | 0% |
| **TOTAL** | **319,222** | **275,500** | **275,500** | 0% |
| **AUDITOR TELEPHONE** | | | | |
| ORDINARY MAINTENANCE - SERVICES | 67,666 | 77,000 | 77,000 | 0% |
| **TOTAL** | **67,666** | **77,000** | **77,000** | 0% |
| **CITY CLERK** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,413 | 7,500 | 10,000 | 33% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 456,837 | 347,607 | 331,815 | -5% |
| ORDINARY MAINTENANCE - SERVICES | 1,969 | 29,500 | 20,000 | -32% |
| ORDINARY MAINTENANCE - GOODS | 5,922 | 12,300 | 12,300 | 0% |
| **TOTAL** | **467,140** | **396,907** | **374,115** | -6% |
| **CITY COUNCIL** | | | | |
| PERSONAL SERVICES - OVERTIME | 8,522 | 15,000 | 15,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 597,732 | 911,685 | 872,585 | -4% |
| ORDINARY MAINTENANCE - SERVICES | 14,897 | 56,500 | 31,500 | -44% |
| ORDINARY MAINTENANCE - GOODS | 3,973 | 47,750 | 25,750 | -46% |
| **TOTAL** | **625,124** | **1,030,935** | **944,835** | -8% |
| **CONSERVATION COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 538 | 5,500 | 1,500 | -73% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 14,300 | 20,000 | 20,000 | 0 |
| ORDINARY MAINTENANCE - SERVICES | 524 | 850 | 850 | 0% |
| ORDINARY MAINTENANCE - GOODS | 1,470 | 3,200 | 3,200 | 0% |
| **TOTAL** | **16,832** | **29,550** | **25,550** | -14% |
| **ELECTION COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,080 | 5,000 | 10,000 | 100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 465,655 | 495,716 | 502,899 | 1% |
| ORDINARY MAINTENANCE - SERVICES | 76,144 | 66,400 | 63,950 | -4% |
| ORDINARY MAINTENANCE - GOODS | 4,258 | 4,585 | 6,105 | 33% |
| **TOTAL** | **548,136** | **571,701** | **582,954** | 2% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **FINANCE** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 500 | 500 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 732,166 | 905,817 | 837,148 | -8% |
| ORDINARY MAINTENANCE - SERVICES | 420,067 | 208,000 | 133,000 | -36% |
| ORDINARY MAINTENANCE - GOODS | 16,060 | 32,720 | 27,718 | -15% |
| **TOTAL** | **1,168,293** | **1,147,037** | **998,366** | -13% |
| **HUMAN RESOURCES** | | | | |
| PERSONAL SERVICES - OVERTIME | 226 | 2,000 | 1,000 | -50% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 238,368 | 498,791 | 443,656 | -11% |
| ORDINARY MAINTENANCE - SERVICES | 143,914 | 181,000 | 149,280 | -18% |
| ORDINARY MAINTENANCE - GOODS | 15,786 | 25,000 | 42,652 | 71% |
| EMPLOYEE BENEFITS | 61,317,171 | 69,813,026 | 70,964,635 | 2% |
| **TOTAL** | **61,715,465** | **70,519,817** | **71,601,223** | 2% |
| **INFORMATION TECHNOLOGY CENTER** | | | | |
| PERSONAL SERVICES - OVERTIME | 39,203 | 50,000 | 50,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,286,567 | 1,494,814 | 1,555,007 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 1,404,232 | 2,183,000 | 1,491,500 | -32% |
| ORDINARY MAINTENANCE - GOODS | 342,034 | 511,100 | 427,500 | -16% |
| **TOTAL** | **3,072,036** | **4,238,914** | **3,524,007** | -17% |
| **LAW** | | | | |
| PERSONAL SERVICES - OVERTIME | 977 | 1,000 | - | -100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,102,323 | 1,156,991 | 770,597 | -33% |
| ORDINARY MAINTENANCE - SERVICES | 768,846 | 390,000 | 507,000 | 30% |
| ORDINARY MAINTENANCE - GOODS | 98,727 | 414,864 | 412,400 | -1% |
| LAW COURT JUDGEMENTS | 2,039,271 | 1,500,000 | - | -100% |
| WORKERS COMPENSATION | 1,494,014 | 1,240,183 | 1,240,183 | 0% |
| PROPERTY INSURANCE | 2,548,321 | 2,300,000 | 2,300,000 | 0% |
| **TOTAL** | **8,052,479** | **7,003,038** | **5,230,180** | -25% |
| **LAW- LICENSE COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 4,019 | 10,950 | 10,950 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 110,434 | 111,934 | 115,667 | 3% |
| ORDINARY MAINTENANCE - SERVICES | 265 | 1,600 | 1,600 | 0% |
| ORDINARY MAINTENANCE - GOODS | 820 | 1,750 | 1,750 | 0% |
| **TOTAL** | **115,539** | **126,234** | **129,967** | 3% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **MAYOR** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 3,000 | - | -100% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 794,873 | 1,018,228 | 777,278 | -24% |
| ORDINARY MAINTENANCE - SERVICES | 17,128 | 299,000 | 219,000 | -27% |
| ORDINARY MAINTENANCE - GOODS | 42,395 | 50,774 | 50,800 | 0% |
| 40 R ACTIVITIES | - | 11,041 | 11,041 | 0% |
| MAYOR CULTURAL AFFAIRS | 3,437 | 15,000 | 15,000 | 0% |
| MAYOR CABLE ACCESS | 675,000 | 675,000 | 675,000 | 0% |
| WOMEN'S COMMISSION | 1,304 | 1,500 | 1,500 | 0% |
| DIVERSITY COMMISSION | - | 1,500 | 1,500 | 0% |
| HISTORICAL COMMISSION | - | 1,500 | 1,500 | 0% |
| YOUTH TASK FORCE | 32,983 | 100,000 | 100,000 | 0% |
| **TOTAL** | **1,567,119** | **2,176,543** | **1,852,619** | -15% |
| **PLANNING AND ECONOMIC DEVELOPMENT** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,851 | 3,000 | 3,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 539,498 | 600,490 | 641,811 | 7% |
| ORDINARY MAINTENANCE - SERVICES | 82,017 | 236,600 | 136,600 | -42% |
| ORDINARY MAINTENANCE - GOODS | 3,064 | 9,950 | 9,950 | 0% |
| **TOTAL** | **626,429** | **850,040** | **791,361** | -7% |
| **PLANNING BOARD** | | | | |
| PERSONAL SERVICES - OVERTIME | 2,840 | 5,000 | 5,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 13,800 | 19,500 | 19,500 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 2,757 | 3,500 | 4,000 | 14% |
| ORDINARY MAINTENANCE - GOODS | 309 | 1,300 | 1,300 | 0% |
| **TOTAL** | **19,706** | **29,300** | **29,800** | 2% |
| **PROCUREMENT DEPARTMENT** | | | | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 183,640 | 187,038 | 233,182 | 25% |
| ORDINARY MAINTENANCE - SERVICES | 525 | 525 | 525 | 0% |
| ORDINARY MAINTENANCE - GOODS | 5,913 | 9,450 | 9,450 | 0% |
| **TOTAL** | **190,078** | **197,013** | **243,157** | 23% |
| **PUBLIC PROPERTY** | | | | |
| PERSONAL SERVICES - OVERTIME | 169,160 | 200,000 | 200,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 3,043,361 | 3,307,255 | 3,272,427 | -1% |
| ORDINARY MAINTENANCE - SERVICES | 375,247 | 399,350 | 553,850 | 39% |
| ORDINARY MAINTENANCE - GOODS | 145,431 | 173,600 | 183,600 | 6% |
| P. P. STADIUM ORDINARY MAINTENANCE-SERVICES | 89,856 | 102,500 | 107,500 | 5% |
| P. P. STADIUM ORDINARY MAINTENANCE-GOODS | - | 30,000 | - | -100% |
| **TOTAL** | **3,823,056** | **4,212,705** | **4,317,377** | 2% |

# Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **TREASURER/TAX COLLECTOR** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,278 | 3,000 | 7,500 | 150% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 965,847 | 1,009,266 | 1,266,527 | 25% |
| ORDINARY MAINTENANCE - SERVICES | 41,512 | 23,500 | 23,750 | 1% |
| ORDINARY MAINTENANCE - GOODS | 66,502 | 25,470 | 27,970 | 10% |
| MEDICARE TAX | 4,326,564 | 4,260,041 | 4,510,000 | 6% |
| **TOTAL** | **5,401,702** | **5,321,277** | **5,835,747** | 10% |

## PUBLIC SAFETY

| | | | | |
|---|---|---|---|---|
| **EMERGENCY MANAGEMENT AGENCY** | | | | |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 91,836 | 109,235 | 199,028 | 82% |
| ORDINARY MAINTENANCE - SERVICES | 5,656 | 6,300 | 6,800 | 8% |
| ORDINARY MAINTENANCE - GOODS | 2,475 | 5,850 | 7,100 | 21% |
| **TOTAL** | **99,967** | **121,385** | **212,928** | 75% |
| **FIRE** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,565,682 | 408,000 | 408,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 30,646,341 | 34,201,462 | 34,206,587 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 881,265 | 1,068,571 | 1,116,274 | 4% |
| ORDINARY MAINTENANCE - GOODS | 498,286 | 513,080 | 515,110 | 0% |
| PERSONAL SERVICES -FIRE STAFFING OVERTIME | 870,000 | 1,000,000 | 1,300,000 | 30% |
| PRINCIPAL & INTEREST ON LONG-TERM DEBT | 299,750 | 299,750 | 301,750 | 1% |
| **TOTAL** | **34,761,323** | **37,490,863** | **37,847,721** | 1% |
| **POLICE** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,423,642 | 1,800,841 | 1,500,000 | -17% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 29,294,128 | 32,108,264 | 30,660,318 | -5% |
| ORDINARY MAINTENANCE - SERVICES | 757,907 | 880,138 | 815,676 | -7% |
| ORDINARY MAINTENANCE - GOODS | 460,297 | 617,818 | 622,703 | 1% |
| **TOTAL** | **31,935,974** | **35,407,061** | **33,598,697** | -5% |
| **POLICE - ANIMAL CONTROL DIVISION** | | | | |
| PERSONAL SERVICES - OVERTIME | 36,981 | 25,000 | 45,000 | 80% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 670,520 | 783,973 | 820,732 | 5% |
| ORDINARY MAINTENANCE - SERVICES | 35,363 | 42,595 | 51,095 | 20% |
| ORDINARY MAINTENANCE - GOODS | 9,018 | 19,095 | 11,095 | -42% |
| **TOTAL** | **751,881** | **870,663** | **927,922** | 7% |
| **POLICE - PUBLIC SAFETY BUILDING DIVISION** | | | | |
| ORDINARY MAINTENANCE - SERVICES | - | 291,241 | 578,754 | 99% |
| ORDINARY MAINTENANCE - GOODS | - | 4,000 | 15,000 | 275% |
| **TOTAL** | **-** | **295,241** | **593,754** | 101% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **TRAFFIC COMMISSION** | | | | |
| PERSONAL SERVICES - OVERTIME | 34,510 | 50,000 | 50,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 5,000 | 8,000 | 8,000 | 0% |
| ORDINARY MAINTENANCE - SERVICES | 90,261 | 129,822 | 164,822 | 27% |
| ORDINARY MAINTENANCE - GOODS | 279,889 | 268,000 | 313,000 | 17% |
| **TOTAL** | **409,660** | **455,822** | **535,822** | 18% |

## DEPARTMENT OF PUBLIC WORKS

| | | | | |
|---|---|---|---|---|
| **DPW-COMMISSIONER** | | | | |
| PERSONAL SERVICES - OVERTIME | 1,950 | 2,057 | 2,000 | -3% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 481,982 | 514,322 | 550,837 | 7% |
| ORDINARY MAINTENANCE - SERVICES | - | 1,550 | 1,550 | 0% |
| ORDINARY MAINTENANCE - GOODS | 2,516 | 5,244 | 8,300 | 58% |
| **TOTAL** | **486,448** | **523,173** | **562,687** | 8% |
| **DPW-ENGINEERING** | | | | |
| PERSONAL SERVICES - OVERTIME | 8,189 | 10,000 | 10,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 403,733 | 232,727 | 260,270 | 12% |
| ORDINARY MAINTENANCE - SERVICES | 1,190 | 12,600 | 12,600 | 0% |
| ORDINARY MAINTENANCE - GOODS | 20,512 | 13,487 | 13,487 | 0% |
| **TOTAL** | **433,624** | **268,814** | **296,357** | 10% |
| **DPW-HIGHWAY** | | | | |
| PERSONAL SERVICES - OVERTIME | 304,025 | 338,092 | 338,092 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,836,242 | 2,071,686 | 2,017,300 | -3% |
| ORDINARY MAINTENANCE - SERVICES | 1,060,457 | 622,100 | 722,100 | 16% |
| ORDINARY MAINTENANCE - GOODS | 399,497 | 1,003,200 | 988,035 | -2% |
| SNOW AND ICE | 1,352,343 | 2,610,000 | 2,610,000 | 0% |
| **TOTAL** | **4,952,563** | **6,645,078** | **6,675,527** | 0% |
| **DPW-MAINTENANCE** | | | | |
| PERSONAL SERVICES - OVERTIME | 19,937 | 22,000 | 30,000 | 36% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 148,485 | 263,311 | 256,808 | -2% |
| ORDINARY MAINTENANCE - SERVICES | 4,716 | 20,000 | 20,000 | 0% |
| ORDINARY MAINTENANCE - GOODS | 422,820 | 509,260 | 509,260 | 0% |
| **TOTAL** | **595,958** | **814,571** | **816,068** | 0% |

## HUMAN SERVICES

| | | | | |
|---|---|---|---|---|
| **HEALTH AND HUMAN SERVICES** | | | | |
| PERSONAL SERVICES - OVERTIME | - | 3,000 | 3,500 | 17% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 534,702 | 749,716 | 777,499 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 11,728 | 27,250 | 21,250 | -22% |
| ORDINARY MAINTENANCE - GOODS | 14,960 | 32,500 | 29,000 | -11% |
| **TOTAL** | **561,390** | **812,466** | **831,249** | 2% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **CEMETERY** | | | | |
| PERSONAL SERVICES - OVERTIME | 89,678 | 110,000 | 110,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 378,513 | 415,965 | 434,584 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 77,502 | 116,500 | 134,000 | 15% |
| ORDINARY MAINTENANCE - GOODS | 59,572 | 72,000 | 92,500 | 28% |
| **TOTAL** | **605,265** | **714,465** | **771,084** | 8% |
| **COUNCIL ON AGING** | | | | |
| PERSONAL SERVICES - OVERTIME | 222 | 1,000 | 1,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 246,090 | 351,426 | 366,157 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 6,077 | 27,000 | 45,000 | 67% |
| ORDINARY MAINTENANCE - GOODS | 10,451 | 17,950 | 25,450 | 42% |
| **TOTAL** | **262,840** | **397,376** | **437,607** | 10% |
| **VETERANS' COUNCIL** | | | | |
| VET COUNCIL GOODS & SUPPLIES | 15,986 | 16,000 | 16,000 | 0% |
| **TOTAL** | **15,986** | **16,000** | **16,000** | 0% |
| **VETERANS' SERVICES** | | | | |
| PERSONAL SERVICES - OVERTIME | 3,195 | 2,000 | 2,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 303,234 | 320,023 | 332,158 | 4% |
| ORDINARY MAINTENANCE - SERVICES | 12,743 | 13,000 | 14,000 | 8% |
| ORDINARY MAINTENANCE - GOODS | 459,856 | 619,500 | 619,500 | 0% |
| **TOTAL** | **779,029** | **954,523** | **967,658** | 1% |

## CULTURE AND RECREATION

| | | | | |
|---|---|---|---|---|
| **LIBRARY** | | | | |
| PERSONAL SERVICES - OVERTIME | 21,256 | 26,000 | 26,000 | 0% |
| PERSONAL SERVICES - OTHER THAN OVERTIME | 1,915,000 | 2,322,784 | 2,451,955 | 6% |
| ORDINARY MAINTENANCE - SERVICES | 380,516 | 427,450 | 507,450 | 19% |
| ORDINARY MAINTENANCE - GOODS | 438,886 | 358,575 | 462,000 | 29% |
| **TOTAL** | **2,755,658** | **3,134,809** | **3,447,405** | 10% |
| **TREASURER'S DEBT SERVICE** | | | | |
| TREASURER'S DEBT SERVICE | 19,602,428 | 21,103,757 | 21,770,112 | 3% |
| PENSION OBLIGATION DEBT SERVICE | 17,876,755 | 20,833,280 | 25,258,622 | 21% |
| **TOTAL** | **37,479,183** | **41,937,037** | **47,028,734** | 12% |
| **PENSION/ RETIREMENT** | | | | |
| RETIREMENT CONTRIBUTORY | 14,819,329 | 8,634,133 | 13,846,344 | 60% |
| **TOTAL** | **14,819,329** | **8,634,133** | **13,846,344** | 60% |
| **NET & NONNET SCHOOL SPENDING** | | | | |
| NET SCHOOL SPENDING | 227,479,667 | 251,570,700 | 251,570,800 | 0% |
| NON NET SCHOOL SPENDING | 15,257,597 | 17,000,000 | 18,000,000 | 6% |
| **TOTAL** | **242,737,264** | **268,570,700** | **269,570,800** | 0% |

## Appropriation Order Summary

| GENERAL GOVERNMENT | FY2025 Actual | FY2026 Adopted | FY2027 Proposed | % Change |
|---|---|---|---|---|
| **EDUCATION** | | | | |
| COLLABORATIVE PROGRAMS SOUTHEASTERN REGIONAL SCHOOL | 5,299,614 | 5,386,307 | 5,934,808 | 10% |
| **TOTAL** | **5,299,614** | **5,386,307** | **5,934,808** | 10% |
| **GENERAL FUND SUBSIDIES** | | | | |
| PARK AND RECREATION GENERAL FUND SUBSIDY | 600,000 | 775,000 | 500,000 | -35% |
| **TOTAL** | **600,000** | **775,000** | **500,000** | -35% |
| **TOTAL GENERAL FUND** | **469,832,898** | **514,655,065** | **524,081,819** | 2% |
| AMOUNT TO BE RAISED- OVERLAY | 500,000 | 1,106,660 | 1,300,000 | 17% |
| GOVERNMENT ASSESSMENTS | 37,322,631 | 40,116,791 | 40,068,544 | 0% |
| **GRAND TOTAL GENERAL FUND BUDGET** | **507,655,530** | **555,878,516** | **565,450,363** | 2% |

## BUDGET BY CATEGORY

| | | | | |
|---|---|---|---|---|
| OVERTIME | 4,614,736 | 4,119,440 | 4,150,042 | 1% |
| PERSONAL SERVICES NON OVERTIME | 78,768,503 | 88,133,443 | 86,395,821 | -2% |
| PURCHASE OF SERVICES | 8,239,996 | 9,519,383 | 9,111,717 | -4% |
| GOODS AND SUPPLIES | 3,896,841 | 5,556,622 | 5,616,985 | 1% |
| DEBT SERVICE | 37,778,933 | 42,236,787 | 47,330,484 | 12% |
| BENEFITS | 61,317,171 | 69,813,026 | 70,964,635 | 2% |
| RETIREMENT | 14,819,329 | 8,634,133 | 13,846,344 | 60% |
| MEDICARE | 4,326,564 | 4,260,041 | 4,510,000 | 6% |
| SCHOOL- DIRECT APPROPRIATIONS TO THE SCHOOLS | 248,036,878 | 273,957,007 | 275,505,608 | 1% |
| OTHER EXPENSES | 7,433,948 | 7,650,183 | 6,150,183 | -20% |
| GENERAL FUND SUBSIDY | 600,000 | 775,000 | 500,000 | -35% |
| **TOTAL GENERAL FUND** | **469,832,898** | **514,655,065** | **524,081,819** | 2% |
| AMOUNT TO BE RAISED- OVERLAY | 500,000 | 1,106,660 | 1,300,000 | 17% |
| GOVERNMENT ASSESSMENTS | 37,322,631 | 40,116,791 | 40,068,544 | 0% |
| **GRAND TOTAL GENERAL FUND BUDGET*** | **507,655,530** | **555,878,516** | **565,450,363** | **2%** |

***Figures represent the proposed FY27 budget on June 10, 2026.**

## Indirect Cost Allocation City of Brockton 2027

| | | Summary | | Water | Sewer | Refuse | Stormwater | Parks | Parking Authority |
|---|---|---|---|---|---|---|---|---|---|
| | Indirect Cost Allocation | **$4,975,000** | % | 39.80% | 29.85% | 13.93% | 0.50% | 7.96% | 7.96% |
| | | | Amount | $2,000,000 | $1,500,000 | $1,000,000 | $75,000 | $- | $400,000 |
| **Departmental Indirect Cost Analysis** | | | | | | | | | |
| | **FY27 Indirect Allocation** | **FY 27 Total Budget** | **FY 27 % of Budget** | **Water 39.80%** | **Sewer 29.85%** | **Refuse 13.93%** | **Stormwater 0.50%** | **Parks 7.96%** | **Parking Authority 7.96%** |
| **Health Insurance** | $3,416,299 | $68,325,984 | 5.00% | $1,359,687 | $1,019,765 | $475,890 | $17,081 | $271,937 | $271,937 |
| **Pension** | $692,317 | $13,846,344 | 5.00% | $275,542 | $206,657 | $96,440 | $3,462 | $55,108 | $55,108 |
| **Shared Employees** | | | | | | | | | |
| Finance | $79,869 | $998,368 | 8.00% | $31,788 | $23,841 | $11,126 | $399 | $6,358 | $6,358 |
| **Auditing** | $267,743 | $1,070,972 | 25.00% | $106,562 | $79,921 | $37,297 | $1,339 | $21,312 | $21,312 |
| Mayor | $185,262 | $1,852,619 | 10.00% | $73,734 | $55,301 | $25,807 | $926 | $14,747 | $14,747 |
| Treasurer - Debt | $187,911 | $5,835,747 | 3.22% | $74,789 | $56,091 | $26,176 | $940 | $14,958 | $14,958 |
| Human Resources | $16,424 | $636,588 | 2.58% | $6,537 | $4,903 | $2,288 | $82 | $1,307 | $1,307 |
| Procurement | $8,510 | $243,157 | 3.50% | $3,387 | $2,540 | $1,186 | $43 | $677 | $677 |
| **Law** | $59,150 | $1,689,997 | 3.50% | $23,542 | $17,656 | $8,240 | $296 | $4,708 | $4,708 |
| Clerk | $11,706 | $390,215 | 3.00% | $4,659 | $3,494 | $1,631 | $59 | $932 | $932 |
| Public Property | $93,255 | $4,317,377 | 2.16% | $37,116 | $27,837 | $12,990 | $466 | $7,423 | $7,423 |
| Information Technology | $126,512 | $3,524,007 | 3.59% | $50,352 | $37,764 | $17,623 | $633 | $10,070 | $10,070 |
| **Total Shared Employees** | $1,036,343 | $20,559,047 | 4.78% | $412,465 | $309,349 | $144,363 | $5,182 | $82,493 | $82,493 |
| **Other 1** | | | | | | | | | |
| General Insurance | $46,000 | $2,300,000 | 2.00% | $18,308 | $13,731 | $6,408 | $230 | $3,662 | $3,662 |
| Workmen's Comp | $24,804 | $1,240,183 | 2.00% | $9,872 | $7,404 | $3,455 | $124 | $1,974 | $1,537 |
| **Total Other 1** | $70,804 | $3,540,183 | 2.00% | $28,180 | $21,135 | $9,863 | $354 | $5,636 | $5,198 |
| **Other 2** | | | | | | | | | |
| Treasurer/Debt | $124,090 | $21,770,112 | 0.57% | $49,388 | $37,041 | $17,286 | $620 | $9,878 | $9,878 |
| Postage/Software | $13,775 | $275,500 | 5.00% | $5,482 | $4,112 | $1,919 | $69 | $1,096 | $1,096 |
| **Total Other 2** | $134,478 | $22,045,612 | 0.61% | $54,870 | $41,153 | $19,205 | $689 | $10,974 | $10,974 |
| **Total** | **$5,350,242** | **$128,317,170** | **3.72%** | **$2,130,744** | **$1,598,058** | **$745,760** | **$26,768** | **$426,149** | **$425,711** |


BROCKTON
CITY OF CHAMPIONS



# Glossary

## 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 find 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 eligibly, 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 live 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 (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 recieved 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 fo 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 ti 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.


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