

**CITY OF ROCHESTER**  
**NOTICE of PUBLIC MEETING:**

***FINANCE COMMITTEE***

**Meeting Information**

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**Date:** April 10, 2018  
**Time:** 7:00 P.M.  
**Location:** City Council Chambers  
31 Wakefield Street  
Rochester, New Hampshire

**Agenda**

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1. Call to Order
2. Public Input
3. Unfinished Business
4. New Business
  - 4.1 All Veterans Tax Credit: Willis Correspondence (page 2)
  - 4.2 Riverwalk Project Grant Application for Recreational Trails Program (page 4)
  - 4.3 Police Department Vehicle Request (page 6)
  - 4.4 Library Debt Collections Update (page 7)
  - 4.5 IT Projects Update (page 10)
  - 4.6 Arena Funding Strategy Discussion (page 12)
  - 4.7 Fire Department EMPG Grant Application (page 13)
  - 4.8 Fire Department Overtime Budget Update (page 14)
5. Reports from Deputy City Manager/ Director of Finance & Administration
  - 5.1 Extracting TIF District Reserves Discussion (page 15)
  - 5.2 Dental Plan City Contribution Recommended Change (page 16)
  - 5.3 Budget Development Calendar for Fiscal Year 2019 (page 17)
  - 5.4 Gonic School Roof Repair Bond Financing (page 19)
  - 5.5 Monthly Financial Report (page 21)
6. Other
7. Adjournment

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** All Veterans Tax Credit Correspondence

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Stacy Willis

**E-mail Address:**

**Meeting Date Requested:**

**Issue Summary Statement:**

-----Original Message-----

Message:

**Greetings Mayor and City Councilors,**

**Please read my attached letter in regards to the Finance Committee recommendation on the Veteran's Tax Credit.**

**I feel very strongly about treating all Honorable Veteran's equally not just because I am married to one but because of the other family and friends in my my life that have served this country, risked their lives protecting and serving the United States in many different ways.**

**Thank you for your time.**

**Sincerely,**

**Stacy Willis**

**Recommended Action:** None.

**Stacy R. Willis**  
35 Shakespeare Road  
Rochester, NH 03839-5433

March 5, 2018

Mayor Caroline McCarley  
Members of the Rochester City Council  
31 Wakefield Street  
Rochester, NH 03867

RE: Agenda Item 10.4.3 regarding the proposed increase to the Veteran's Property Tax Credit from \$250 to \$300.

Dear Mayor McCarley and City Councilors:

In 2016, the New Hampshire Legislature passed and the Governor signed HB430, relative to allowing all cities and towns in New Hampshire adopt a property tax credit, which extends the current Veterans' property tax credit to ALL HONORABLY DISCHARGED veterans, not just those who happened to have been deployed in a conflict as described in RSA 72:28.

I believe that the legislature was correct in adopting HB430, which is now codified as RSA 72:28-b, making the tax credit available to ALL veterans who honorably served our country, regardless of where. A soldier or sailor who volunteers to serve his/her country usually does not have a choice as to where he/she serves. It may be in the heat of battle in some far off land, or boarding a vessel that is suspected of transporting drugs, or even an ice breaker on a six-month deployment to the Antarctic, breaking ice so an international research station can receive supplies, or in the back of a Jayhawk helicopter ready to be lowered down onto the deck of a disabled US fishing boat bobbing in 20 foot seas in the Gulf of Alaska or the Gulf of Maine. The point is they all SERVED. They serve where they are needed and without questioning their superiors. Is it fair to treat these service members differently because of a job they were assigned to do?

Therefore, I would ask that you consider amending this authorization to increase the veteran's tax credit from \$250 to \$300 be extended to ALL honorably-discharged VETERANS, as authorized in RSA 72:28-b. I recognize that budgets are tough; but they are tough every year. You have important decisions to make. If you are uncomfortable with the ramifications of extending the tax credit to ALL honorably-served Rochester Veterans at this time, then I suggest that you remand this back to the Finance Committee for further study and providing an opportunity for my husband and I to address the Finance Committee at their meeting next week.

I ask for your consideration to treat all honorable service members fairly by providing them equal rights to the tax credit.

Respectfully,

Stacy R. Willis

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Riverwalk Project Grant Application

**Date Submitted:** March 23, 2018

**Name of Person Submitting Item:** Esther Turner, Mayor's Riverwalk Committee

**E-mail Address:** [Jennifer.marsh@rochesternh.net](mailto:Jennifer.marsh@rochesternh.net)

**Meeting Date Requested:** April 10, 2018

### **Issue Summary Statement:**

#### RIVERWALK COMMITTEE RTP GRANT

I am a member of the Mayor's Riverwalk Committee. The Committee has asked me to get the ball rolling on a \$100,000 trails, bridge, boat launch portion of the trail by shepherding **an application for an \$80,000 Recreational Trails Program (RTP) grant** to the Bureau of Trails in the NH Division of Parks & Recreation.

#### TRAIL ALONG COCHECO THROUGH PINES

The portion of Riverwalk that would be addressed would be along the riverbank through Hanson Pines, including a footbridge over Heath Brook where it spills into the Cocheco, continuing upstream along the Cocheco as far as the end of Hillsdale Road, where we would install a boat launch.

#### FINANCE COMMITTEE AGENDA

Riverwalk would like to meet with the Finance Committee about this project, to present our preparations for a grant application and to seek your recommendation to City Council for the Riverwalk Committee to proceed with this grant application. The project needs needs **\$20,000 in matching funds**. The match **can be, and usually is, the donation of labor and services** to the project. As much as 10% of the project may be associated with planning activities.

#### ECONOMIC DEVELOPMENT

The Riverwalk Committee is expecting to discuss the updated plan at our next meeting, Tuesday, April 2. I have met with Julian Long in the Economic Development Office and with the Trustees of the Trust Fund who monitor adherence to the trust document of Dominicus Hanson Park. They have provided helpful advice and are supportive.

#### DPW AND REC DEPARTMENTS

I am scheduled to meet with the Director of Parks & Recreation and the Recreation & Arena Advisory Commission on Monday, April 2. I am in the process of setting up a meeting with the Director of City Services. The Bureau of Trails allows for in-kind donations of goods and services to meet the \$20,000 matching portion of the RTP grant. They especially name the desirability of partnering with youth conservation service corps. We are hopeful that we will find some opportunities for both **youth partnership** and for **in-kind services** from DPW and from contacts that the Recreational Department may provide.

TUESDAY, APRIL 10?

We would like to be on the agenda for the next meeting of the Finance Committee, Tuesday, April 10.

Sincerely yours,  
Esther Turner  
Riverwalk Committee Member

**Recommended Action: Recommend to full City Council that permission to apply for grant be given.**

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Police Vehicle Purchase Request

**Date Submitted:** March 30, 2018

**Name of Person Submitting Item:** Chief Paul Toussaint

**E-mail Address:** paul.toussaint@rochesternh.net

**Meeting Date Requested:** April 10<sup>th</sup>, 2018

**Issue Summary Statement:** In FY18 the council appropriated \$118,400 in the vehicle replacement CIP account to replace 3 frontline patrol vehicles. After requesting bids for the new frontline cruisers the winning bidder offered \$7000.00 for each Dodge charger which the department was seeking to trade-in. This savings of \$21,000.00 was much higher than anticipated when the FY18 budget was built. As a result of the trade-in amounts received it was realized we would have a large excess in this account, which we felt would be enough to purchase a backline vehicle instead of asking for a fourth vehicle in the FY19 CIP. At present all invoices for the FY18 cruisers have been submitted and we will have a savings of approximately \$24,500.00 in this account, which will be enough to purchase and outfit one backline vehicle.

**Recommended Action:** Allow the department to go out to bid for purchase of a new backline replacement vehicle to replace a 2009 Ford focus sedan which has 86,730 miles on it. We would be replacing the focus with the slightly larger Ford fusion sedan.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Library Debt Collections Update

**Date Submitted:** March 29, 2018

**Name of Person Submitting Item:** Library Director Sylvester

**E-mail Address:** brian.sylvester@rochesternh.net

**Meeting Date Requested:** April 10, 2018

**Issue Summary Statement:**

**Date:** 3/29/18

**To:** Blaine Cox, Finance Director/Deputy City Manager

**From:** Brian Sylvester, Library Director

**Re:** Library Debt Collection

At their March 20th meeting, the Trustees of the Library adopted the attached policy governing the conditions under which a past due Library account may be sent to collections.

During the month of April 2018 the Library will advertise the new policy to notify the public that we are moving forward with debt collections and to provide those persons who may be eligible an opportunity to pay down their accounts. The name, contact information, and amount owed for individuals with delinquent accounts owing more than \$75 who accrued those charges between December 2017 and May 2018 will be sent to UMS (our collections agency partner) beginning the second week of May, 2018. Any account meeting the \$75 threshold will thereafter be eligible for referral to the collection agency. Referred accounts will be sent in batches four times a year, in August, November, February, and May. In the case of juveniles meeting the above criteria, parental information may be shared.

Accounts will be removed from collections once paid in full or when alternate arrangements have been reached with the account holder. The debt collection agency will not handle money on behalf of the Library, and will direct outstanding account holders to contact the Library directly. Patron information will not be shared with credit bureaus. An automatic, non-negotiable \$10 fee will be assessed to any account sent to collections.

**Patrons who accrued charges prior to December 2017 will be considered ineligible for collections.**

**Brian Sylvester  
Director, Rochester Public Library**

**Recommended Action: None.**

## **Rochester Public Library Debt Collection Policy**

The Rochester Public Library works with a collection agency to help ensure the return of overdue library items. The majority of our patrons return items on time and in good condition. However, there are a few who have not responded to overdue notices. The collection agency's services will be used to reclaim materials from those patrons.

- Accounts owing \$75 or more may be subject to referral to the collection agency.
- An additional, non-negotiable \$10 charge will be added to any account which is referred to the collection agency.
- When an account is referred to collections, the account holder or the adult who has signed for the account on behalf of another person or organization will be contacted by the collection agency and will be held responsible for fines and fees.
- No details such as title, author, or type of item checked out will be shared.

Adopted by the Library Board of Trustees 03/20/2018.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** IT Projects Update

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Chief Information Officer Gonzalez

**E-mail Address:** Sonja.gonzalez@rochesternh.net

**Meeting Date Requested:** March 13, 2018

**Issue Summary Statement:**

**FROM:** Sonja Gonzalez, Chief Information Officer

**DATE:** February 28, 2018

**SUBJECT:** Switch, firewall and virtual environment refresh projects project completion

The City MIS department is pleased to announce the completion of three major network infrastructure refresh projects. These projects were recommended by MRI as a part of their study which took place in 2016 as critical components to stabilizing and then strengthening the City's IT services.

Switch and firewall replacement started in May of 2017. The City had a variety of switches, many of which were no longer supported by their vendors and some of the vendors were no longer in business. This made for difficult management with different protocols, command sets and user interfaces, as well as different speeds and bandwidth availability. All 12 City buildings' switches were replaced with new, state of the art switches that boast gigabit ports, power over Ethernet, fast backplane and stackability – and if you don't know what any of that implies, just know it's great stuff! MIS staff have spent the time to train themselves on how to manage these devices and are now in the process of tweaking the network design to optimize it for City use and security. With a consistent platform and tools to manage these devices, along with staff that is well versed in their use and committed to excellence, we are

able to offer every user on the network a consistently fast and secure connection.

At the same time, we installed a new firewall with advanced edge protection, connections to external services, remote connections on demand, and incredible reporting and controls that allow us to protect our network and resources while at the same time taking advantage of services and data from the Internet. Once again, our MIS staff have shown excellence in learning how to manage this devices, which is much more complex than our previous firewall due to its improved security, and are now tweaking the configuration to maximize our use and performance through the device.

Our most recently completed project is the replacement of the virtual server environment. This upgrade will give redundancy to increase uptime, reduce datacenter power and cooling use, allow faster server provisioning, and improve disaster recovery with more flexibility in solution choices. The project to install the environment completed ahead of schedule in December. MIS is now migrating physical servers into that environment as well as building much needed new servers.

**Recommended Action:** None.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Arena Budgeting Strategy for Fiscal Year 2019 Correspondence

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Deputy City Manager Cox

**E-mail Address:** blaine.cox@rochesternh.net

**Meeting Date Requested:** March 13, 2018

**Issue Summary Statement:**

Finance Office staff, in consultation with the independent financial auditor, is recommending a different strategy for providing financial support from the General Fund to the Arena Enterprise fund. Deputy City Manager Cox and Senior Accountant Sullivan will review details with the Finance Committee.

**Recommended Action:**

Provide feedback to guide Finance Department construction of FY2019 budget proposal.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Emergency Management Preparedness Grant (EMPG)

**Date Submitted:** April 5, 2018

**Name of Person Submitting Item:** Chief Mark Klose, Emergency Management Director

**E-mail Address:** mark.klose@rochesternh.net

**Meeting Date Requested:** April 10, 2018

**Issue Summary Statement:** The City of Rochester through various projects and emergency management training, meetings and purchases has accumulated approximately \$100,000.00 (one hundred thousand dollars) of “In-Kind” matching funds. As Emergency Management Director, the city can apply for an Emergency Management Preparedness Grant (EMPG) up to \$100,000.00 to purchase equipment for emergency preparedness. The City must utilize the FEMA Approved Equipment List (AEL). As EMD, I would work directly with our Homeland Security/Emergency Management (HSEM) Representative and city department heads throughout the grant process.

**The EMPG Grant must be applied for before the September 30, 2018 expiration date.**  
Awarding of the grant will be in FY19

**Recommended Action:** Allow the Emergency Management Director to apply for the 2016-2018 Emergency Management Preparedness Grant (EMPG). In the sum of \$100,000.00 of “In-Kind” Matching funds.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Fire Department Fiscal Year 2018 Overtime Budget

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Fire Chief Klose

**E-mail Address:** mark.klose@rochesternh.net

**Meeting Date Requested:** March 13, 2018

**Issue Summary Statement:**

Fire Chief Klose will provide an update on his fiscal Year 2018 overtime pay budget, along with a general Fire Department fiscal year 2018 budget update. Chief Klose will also share his insights regarding the FY2019 budget outlook.

**Recommended Action:**

None.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** TIF District Reserves Reallocation

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Deputy City Manager Cox

**E-mail Address:** blaine.cox@rochesternh.net

**Meeting Date Requested:** April 10, 2018

**Issue Summary Statement:**

Deputy Mayor Varney at the March 6<sup>th</sup> Regular Council Meeting requested information regarding the process to re-allocate excess reserve funds from Tax Increment Financing Districts.

Specifically: If a TIF district has excess annual Incremental Revenues over-and-above what is needed for annual TIF debt service, annual TIF maintenance and any other valid annual TIF expenditures – does the City Council have the ability to make a “withdrawal” of this accumulated excess annual incremental revenue?

City Attorney O’Rourke has reviewed the applicable state law, RSA 162-k, as well as the specific formal TIF plans. He has determined that until the excess reserves on hand is equal to the outstanding debt for the entire term of any borrowed/ bonded funds, the TIF’s fund balance cannot be re-allocated.

It is possible, however, to prevent a portion of incremental tax revenue from being retained by a TIF district. This is done by adjusting the retention percentage down from 100% to something less.

For example, in the Granite Ridge TIF plan document (page 11, section 5a) it stipulates 100% of the incremental tax revenues generated by captured assessed value will be retained by the TIF. As a result, of the current approximately \$28M in Waterstone Phase I assessed incremental value the resulting approximately \$750k of incremental tax revenues stays 100% in the Granite Ridge TIF district. If the retainage percentage were reduced to 50%, approximately \$375,000 would not be retained in the TIF and would instead be disbursed as general property tax revenues (city, schools, county). Keep in mind that such a reduction in retained incremental revenues reduces a TIF district’s ability to fund debt service.

**Recommended Action:** None.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Dental Insurance Contribution

**Date Submitted:** April 3, 2018

**Name of Person Submitting Item:** Human Resources Manager Hoyt

**E-mail Address:** [diane.hoyt@rochesternh.net](mailto:diane.hoyt@rochesternh.net)

**Meeting Date Requested:** April 10, 2018

**Issue Summary Statement:**

The City's Flexible Benefit Plan allocates \$250 as the City's contribution to each employee's dental plan premium. This contribution amount by the City has remained unchanged since 1998. That amount was also carried over to the collective bargaining agreements around the same time.

The City Council is asked to consider increasing the City's contribution to \$300. The total annual cost to fund this increase to the City's contribution for dental insurance from \$250 to \$300 would be \$7,050 annually.

**Recommended Action:**

Recommend to the full City Council increasing the annual contribution towards dental for each employee to \$300.

FINANCE COMMITTEE  
AGENDA ITEM # 5.3

To: City Council and City Department Heads

From: Deputy City Manager Cox *Blair M Cox*

Date: 2018-02-26

Subject: **Budget Development FY2019 - Calendar**

Please find below a tentative **Budget Development Calendar** detailing dates and times regarding the proposed FY2019 budgets (O&M, CIP) for City Council review and consideration.

1. **Tuesday, March 6<sup>th</sup>** City Council Regular Meeting: CDBG Action Plan First Reading and Refer to Public Hearing (April 17th).
2. **Tuesday, April 17<sup>th</sup>** City Council Workshop at 7PM: City Manager presents his Proposed FY2019 Budget to the City Council; CDBG Action Plan Public Hearing.
3. **Tuesday, April 24<sup>th</sup>** City Council Budget Workshop at 7PM: The following departments present their budgets to the City Council - **Schools, Police, Communications, Fire.**
4. **Tuesday, May 1<sup>st</sup>** City Council Regular Meeting at 7PM: CDBG Action Plan Second Reading & Consider Adoption; O&M and CIP Budgets First Reading & Refer to Public Hearing (May 29<sup>th</sup>).
5. **Tuesday, May 8<sup>th</sup>** City Council Budget Workshop at 7PM: the following departments present their budgets to the City Council - **Main Library, East Rochester Library, Economic Development, BZLS, Planning, Recreation, Arena, Legal, Assessing, IT/ MIS, Gov't Channel, City Clerk, Elections, Welfare.**
6. **Tuesday, May 15<sup>th</sup>** City Council Workshop at 7PM: the following departments present their budgets to the City Council – **Tax Collector, Public Works, Public Buildings, Community Center, Water, Sewer, TIF Districts, Business Office, City Manager, City Council, General Overhead, Debt Service Analysis.**
7. **Tuesday, May 22<sup>nd</sup>** City Council Budget Workshop at 7PM: O&M and CIP Budgets Public Hearings, Council deliberations & adjustments.
8. **Tuesday, May 29<sup>th</sup>** Special City Council Meeting at 7PM: Possible O&M and CIP Budgets Second Readings & Consider Adoptions.

9. ***Tuesday, June 5<sup>th</sup> Regular City Council Meeting at 7PM:*** Tuesdays, June 12<sup>th</sup>, 19<sup>th</sup> & 26<sup>th</sup> – Available dates for additional Budget Workshops and/ or Special Council Meetings for Budget deliberations & adoption.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Gonic School Roof Repair Bond Financing

**Date Submitted:** March 7, 2018

**Name of Person Submitting Item:** Deputy City Manager Cox

**E-mail Address:** blaine.cox@rochesternh.net

**Meeting Date Requested:** March 13, 2018

**Issue Summary Statement:**

Deputy Mayor Varney at the March 6<sup>th</sup> Regular Council Meeting requested the following regarding the Gonic School roof repair capital project:

**Term of Borrowing:** 20 Years

**Estimated Interest Rate:** 3.75%

**An estimated debt service schedule is attached.**

**Recommended Action:** None.

<b>BOND</b>	
Original Bond Amount	\$ 818,435
Annual Interest Rate	3.75%
Length of Loan (yrs)	20

<b>Debt Service</b>			
Year 1	Payment	Year # 11	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 30,691	Interest	\$ 15,346
Total P & I	\$ 71,613	Total P & I	\$ 56,267
Principal Balance	\$ 777,513	Principal Balance	\$ 368,296
Year # 2	Payment	Year # 12	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 29,157	Interest	\$ 13,811
Total P & I	\$ 70,078	Total P & I	\$ 54,733
Principal Balance	\$ 736,592	Principal Balance	\$ 327,374
Year # 3	Payment	Year # 13	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 27,622	Interest	\$ 12,277
Total P & I	\$ 68,544	Total P & I	\$ 53,198
Principal Balance	\$ 695,670	Principal Balance	\$ 286,452
Year # 4	Payment	Year # 14	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 26,088	Interest	\$ 10,742
Total P & I	\$ 67,009	Total P & I	\$ 51,664
Principal Balance	\$ 654,748	Principal Balance	\$ 245,531
Year # 5	Payment	Year # 15	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 24,553	Interest	\$ 9,207
Total P & I	\$ 65,475	Total P & I	\$ 50,129
Principal Balance	\$ 613,826	Principal Balance	\$ 204,609
Year # 6	Payment	Year # 16	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 23,018	Interest	\$ 7,673
Total P & I	\$ 63,940	Total P & I	\$ 48,595
Principal Balance	\$ 572,905	Principal Balance	\$ 163,687
Year # 7	Payment	Year # 17	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 21,484	Interest	\$ 6,138
Total P & I	\$ 62,406	Total P & I	\$ 47,060
Principal Balance	\$ 531,983	Principal Balance	\$ 122,765
Year # 8	Payment	Year # 18	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 19,949	Interest	\$ 4,604
Total P & I	\$ 60,871	Total P & I	\$ 45,525
Principal Balance	\$ 491,061	Principal Balance	\$ 81,844
Year # 9	Payment	Year # 19	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 18,415	Interest	\$ 3,069
Total P & I	\$ 59,337	Total P & I	\$ 43,991
Principal Balance	\$ 450,139	Principal Balance	\$ 40,922
Year # 10	Payment	Year # 20	Payment
Principal	\$ 40,922	Principal	\$ 40,922
Interest	\$ 16,880	Interest	\$ 1,535
Total P & I	\$ 57,802	Total P & I	\$ 42,456
Principal Balance	\$ 409,218	Principal Balance	\$ -
Total Interest Paid ----->		\$	322,259

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Monthly Financial Statements Summary – as of March 31, 2018.

For the full detail report, click here: [March 2018 Financial Detail Report](#)

### Revenues Summary – General Fund, Enterprise Funds

<u>ACCOUNT DESCRIPTION</u>	<u>REVISED ESTIM REV</u>	<u>ACTUAL YTD REVENUE</u>	<u>REMAINING REVENUE</u>	<u>% COLL</u>
11011 ECONOMIC DEVELOPMENT REV	\$ -	\$ 275.00	\$ (275.00)	100.0
11031 CITY CLERK REVENUE	\$ 105,320.00	\$ 72,855.15	\$ 32,464.85	69.2
11051 ASSESSORS REVENUES	\$ -	\$ 255.50	\$ (255.50)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 55,000.00	\$ 210,049.25	\$ (155,049.25)	381.9
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ 20.00	\$ 980.00	2.0
11071 TAX COLLECTOR REVENUE	\$ 30,655,252.00	\$ 31,967,735.70	\$ (1,312,483.70)	104.3
11072 TAX COLLECTOR REVENUE	\$ 1,919.00	\$ -	\$ 1,919.00	0.0
11081 GENERAL OVERHEAD REVENUE	\$ 4,866,863.00	\$ 2,693,232.47	\$ 2,173,630.53	55.3
11082 GENERAL OVERHEAD REVENUE	\$ 1,547,810.00	\$ 1,547,810.30	\$ (0.30)	100.0
11091 PUBLIC BLDGS REVENUE	\$ -	\$ 269.25	\$ (269.25)	100.0
11101 PLANNING	\$ 16,250.00	\$ 24,006.93	\$ (7,756.93)	147.7
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 37,774.00	\$ 12,226.00	75.5
12011 POLICE CITY REVENUE	\$ 287,139.00	\$ 198,492.08	\$ 88,646.92	69.1
12021 FIRE CITY REVENUE	\$ 18,350.00	\$ 6,901.71	\$ 11,448.29	37.6
12022 FIRE STATE REVENUE	\$ 26,197.00	\$ 2,278.82	\$ 23,918.18	8.7
12031 DISPATCH CENTER	\$ 60,290.00	\$ 60,289.44	\$ 0.56	100.0
12041 CODE ENFORCEMENT REVENUE	\$ 393,110.00	\$ 320,040.33	\$ 73,069.67	81.4
13011 PUBLIC WORKS REVENUE	\$ 41,250.00	\$ 69,778.21	\$ (28,528.21)	169.2
13012 STATE HIGHWAY SUBSIDY	\$ 627,145.00	\$ 501,716.38	\$ 125,428.62	80.0
14011 WELFARE REVENUE	\$ 6,500.00	\$ 362.09	\$ 6,137.91	5.6
14021 RECREATION REVENUE	\$ 128,000.00	\$ 108,811.81	\$ 19,188.19	85.0
14031 LIBRARY REVENUE	\$ 16,290.00	\$ 9,262.99	\$ 7,027.01	56.9
<b>1000 GENERAL FUND</b>	<b>\$ 38,903,685.00</b>	<b>\$ 37,832,217.41</b>	<b>\$ 1,071,467.59</b>	<b>97.2</b>
<u>ACCOUNT DESCRIPTION</u>	<u>REVISED ESTIM REV</u>	<u>ACTUAL YTD REVENUE</u>	<u>REMAINING REVENUE</u>	<u>% COLL</u>
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 2,575,659.95	\$ 3,601,908.05	41.7
5002 SEWER ENTERPRISE FUND	\$ 8,057,073.00	\$ 3,065,371.53	\$ 4,991,701.47	38.0
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 344,521.16	\$ 256,970.84	57.3

Note: Water and Sewer Fund Revenues Collected appear to fall short by one quarter each fiscal year until final quarterly billings are posted in September of the following fiscal year.

**Expenditures – General Fund, Enterprise Funds**

<b>ACCOUNT DESCRIPTION</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
11000051 CITY MANAGER	\$ 443,619.00	\$ 298,376.18	\$ 31,914.52	\$ 113,328.30	74.50
11012351 ECONOMIC DEVELOPMENT	\$ 478,569.00	\$ 358,650.72	\$ 5,809.45	\$ 114,108.83	76.20
11020050 MUNICIPAL INFORMATION	\$ 605,662.00	\$ 398,504.03	\$ 35,870.81	\$ 171,287.16	71.70
11030051 CITY CLERK	\$ 298,925.00	\$ 215,639.57	\$ 32,976.52	\$ 50,308.91	83.20
11040050 ELECTIONS	\$ 32,519.00	\$ 22,839.77	\$ 732.49	\$ 8,946.74	72.50
11050070 ASSESSORS	\$ 443,600.00	\$ 317,632.90	\$ 23,623.63	\$ 102,343.47	76.90
11060051 BUSINESS OFFICE	\$ 526,898.00	\$ 390,941.41	\$ 2,017.56	\$ 133,939.03	74.60
11063151 HUMAN RESOURCES	\$ 163,882.00	\$ 108,464.53	\$ 1,968.69	\$ 53,448.78	67.40
11070070 TAX COLLECTOR	\$ 349,555.00	\$ 251,083.26	\$ 2,055.90	\$ 96,415.84	72.40
11080050 GENERAL OVERHEAD	\$ 780,958.00	\$ 354,419.16	\$ 123,073.96	\$ 303,464.88	61.10
11090050 PB CITY WIDE 50	\$ 639,638.95	\$ 446,251.07	\$ 11,345.60	\$ 182,042.28	71.50
11090051 PB CITY HALL 51	\$ 59,698.24	\$ 49,314.04	\$ 6,809.25	\$ 3,574.95	94.00
11090052 PB OPERA HOUSE 52	\$ 40,724.00	\$ 33,596.26	\$ -	\$ 7,127.74	82.50
11090054 PB CENTRAL FIRE 54	\$ 10,228.54	\$ 7,166.61	\$ 1,473.00	\$ 1,588.93	84.50
11090055 PB GONIC FIRE 55	\$ 9,643.73	\$ 6,974.45	\$ 710.10	\$ 1,959.18	79.70
11090056 PB LIBRARY 56	\$ 19,303.00	\$ 17,952.28	\$ 272.92	\$ 1,077.80	94.40
11090057 PB DPW GARAGE 57	\$ 11,144.01	\$ 10,623.40	\$ 520.61	\$ -	100.00
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 191.33	\$ -	\$ 558.67	25.50
11090061 PB HISTORICAL MUSEUM	\$ 1,600.00	\$ 811.00	\$ 530.00	\$ 259.00	83.80
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 958.51	\$ -	\$ 4,046.49	19.20
11090064 PB GONIC POOL 64	\$ 7,380.00	\$ 559.00	\$ 4,500.00	\$ 2,321.00	68.60
11090065 PB EAST ROCHESTER POO	\$ 2,650.00	\$ 459.39	\$ -	\$ 2,190.61	17.30
11090068 PB GROUNDS 68	\$ 7,460.00	\$ 3,042.38	\$ 543.00	\$ 3,874.62	48.10
11090069 PB DOWNTOWN 69	\$ 17,000.00	\$ 8,838.96	\$ 798.83	\$ 7,362.21	56.70
11090070 PB REVENUE BUILDING 7	\$ 21,149.71	\$ 14,998.78	\$ 1,178.00	\$ 4,972.93	76.50
11090071 PB PLAYGROUNDS 71	\$ 1,590.00	\$ 872.22	\$ -	\$ 717.78	54.90
11090075 PB NEW POLICE STATION	\$ 21,242.21	\$ 15,233.28	\$ 951.00	\$ 5,057.93	76.20
11090077 PB OLD POLICE STATION	\$ 35,592.61	\$ 22,580.39	\$ 471.00	\$ 12,541.22	64.80
11102051 PLANNING	\$ 382,398.00	\$ 264,910.09	\$ 7,303.80	\$ 110,184.11	71.20
11200051 LEGAL OFFICE	\$ 561,345.00	\$ 367,745.46	\$ 2,751.68	\$ 190,847.86	66.00
12010053 PD ADMINISTRATIVE SER	\$ 1,901,607.00	\$ 1,347,503.11	\$ 23,479.42	\$ 530,624.47	72.10
12012453 PD PATROL SERVICES	\$ 4,754,353.57	\$ 3,286,243.42	\$ -	\$ 1,468,110.15	69.10
12012553 PD SUPPORT SERVICES	\$ 415,523.00	\$ 286,355.89	\$ -	\$ 129,167.11	68.90
12020054 FIRE DEPARTMENT	\$ 4,305,391.00	\$ 3,221,222.71	\$ 26,595.60	\$ 1,057,572.69	75.40
12020055 FIRE DEPT 55 GONIC SU	\$ 28,556.00	\$ 13,016.69	\$ -	\$ 15,539.31	45.60
12020754 CALL FIRE	\$ 31,082.00	\$ 7,301.43	\$ -	\$ 23,780.57	23.50
12023354 EMERGENCY MANAGEMENT	\$ 26,197.00	\$ -	\$ -	\$ 26,197.00	0.00
12030153 DISPATCH CENTER	\$ 752,814.00	\$ 525,379.85	\$ 6,792.82	\$ 220,641.33	70.70
12040051 CODE ENFORCEMENT	\$ 579,216.00	\$ 433,389.19	\$ 2,870.62	\$ 142,956.19	75.30
12050050 AMBULANCE	\$ 57,945.00	\$ 28,603.32	\$ 29,341.68	\$ -	100.00
13010057 PUBLIC WORKS	\$ 2,083,684.00	\$ 1,426,351.95	\$ 214,201.87	\$ 443,130.18	78.70
13010957 WINTER MAINTENANCE	\$ 492,806.00	\$ 518,341.76	\$ 9,978.95	\$ (35,514.71)	107.20
13020050 CITY LIGHTS	\$ 239,000.00	\$ 108,705.22	\$ 2,430.00	\$ 127,864.78	46.50
14010051 WELFARE	\$ 467,177.00	\$ 300,326.34	\$ 10,488.23	\$ 156,362.43	66.50
14022072 RECREATION ADMINISTRA	\$ 608,545.00	\$ 428,342.73	\$ 7,452.31	\$ 172,749.96	71.60
14022150 RECREATION PLAYGROUND	\$ 86,237.92	\$ 77,067.84	\$ 64.68	\$ 9,105.40	89.40
14022250 RECREATION POOLS	\$ 81,479.08	\$ 64,811.35	\$ 292.50	\$ 16,375.23	79.90
14030056 LIBRARY	\$ 1,203,985.00	\$ 874,521.32	\$ 17,152.52	\$ 312,311.16	74.10
15000051 COUNTY TAX	\$ 6,370,876.00	\$ 6,370,876.00	\$ -	\$ -	100.00
17010051 TRANSFERS/PAYMENTS DE	\$ 4,090,020.00	\$ 4,057,961.83	\$ -	\$ 32,058.17	99.20
17030050 OVERLAY	\$ 232,630.00	\$ 49,763.65	\$ -	\$ 182,866.35	21.40
17040051 TRANSFER TO CIP & OTH	\$ 3,654,830.43	\$ 3,654,830.43	\$ -	\$ -	100.00
<b>1000 GENERAL FUND</b>	<b>\$ 38,443,685.00</b>	<b>\$ 31,070,546.46</b>	<b>\$ 651,343.52</b>	<b>\$ 6,721,795.02</b>	<b>82.50</b>
<b>ACCOUNT DESCRIPTION</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 4,166,338.14	\$ 70,848.89	\$ 1,940,380.97	68.60
5002 SEWER ENTERPRISE FUND	\$ 8,057,073.00	\$ 5,196,970.43	\$ 94,458.10	\$ 2,765,644.47	65.70
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 426,378.62	\$ 9,860.71	\$ 165,252.67	72.50