

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:
FINANCE COMMITTEE

Meeting Information

Date: April 11, 2017
Time: 7:00 P.M.
Location: City Council Chambers
31 Wakefield Street
Rochester, New Hampshire

Agenda

- 1. Call to Order**
- 2. Public Input**
- 3. Unfinished Business**
 - 3.1 Existing or Pending Sewer Connection Fees (page 2)**
- 4. New Business**
 - 4.1 Capital Projects/Bonding/ Debt Service (page 8)**
- 5. Reports from Deputy City Manager/ Director of Finance & Administration**
 - 5.1 Chief Information Officer Position Update (page 9)**
 - 5.2 Auditor Contract Extension Update (page 11)**
 - 5.3 Use of General Fund Unassigned Fund Balance FY2017 Report (page 12)**
 - 5.4 Bond Issuance Results Update (page 13)**
- 6. Monthly Financial Statements (page 17)**
- 7. Other**
- 8. Adjournment**

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Existing or Pending Sewer Connection Fees

Date Submitted: January 10, 2017

Name of Person Submitting Item: Finance Committee

E-mail Address: [Finance Committee Web Page](#)

Meeting Date Requested: April 11, 2017

Issue Summary Statement:

Excerpt of January 10, 2017 Finance Committee meeting minutes:

Chapter 16 Requirement to Connect to Public Sewers

Mayor McCarley explained that this item was referred by the full City Council to the Finance Committee to (a) review the City Attorney's edits to Chapter 16.3 Use of Public Sewers Required and (b) discuss the costs to be borne by property owners. After some discussion, as to how the City would track the sewer infrastructure effected by this ordinance, Councilor Varney moved that the Committee recommend to the full City Council that the amendments to Chapter 16.3 drafted by Attorney O'Rourke be read for a second time and adopted as written. The motion was seconded by Councilor Hamann and adopted by the Committee. The Committee then discussed the applicability of the ordinance amendments stipulating that the "cost of connection to the public sewer ... of the portion ... crossing the public right of way ... shall be borne by the Rochester Sewer Enterprise Fund." The consensus of the Committee was that this provision of the amended ordinance should be extended to sewer users that are currently on payment plans, to include rebates of past payments already made. The City Manager stated that staff would be tasked to identify the sewer users that would fall in to this category along with the dollar amounts involved and he would bring this information back to the Committee for further deliberation/ action.

Update: The City Council has acted upon the amendments to Chapter 16.3.

The issue now comes back to the Committee as a follow up to: *The consensus of the Committee was that this provision of the amended ordinance should be extended to sewer users that are currently on payment plans, to include rebates of past payments already made. The City Manager stated that staff would be tasked to identify the sewer users that would fall in to this category along with the dollar amounts involved and he would bring this information back to the Committee for further deliberation/ action.*

Please refer to the attached memorandum dated February 8, 2017 from Director Storer.

Recommended Action:

None.



**City of Rochester
Dept of Public Works**

45 Old Dover Road
Rochester, NH 03867
Phone: (603) 332-4096
Fax: (603) 335-4352

Memo

To: Blaine Cox, Asst City Manager
From: John B. Storer, P.E. Director of City Services
CC: Dan Fitzpatrick, City Manager
Date: February 8, 2017
Re: Existing or Pending Sewer Connection Fees

At the January 10, 2017 Finance Committee Meeting there was discussion about updating the mandatory Sewer Connection Policy. A question was raised about how many payment arrangements currently exist and what would be the financial impact of waiving any fees or expenses related to the "public" portion of recently installed sewer connections. The definition of "public" meaning the segment of sewer service line located entirely within the limits of the City right-of-way.

Per the attached spreadsheets, there are 2 categories of potential impacts. The first spreadsheet documents 71 parcels that have not connected to public sewer, but they had a service stub extended outside the limits of pavement at the City's cost during construction of the public sewer. The 71 parcels total an amount of \$28,846. So if all parcels eventually connected, they would be repaying the City the amount of \$28,846 for work that was related to the installation of the stub.

The next spreadsheet documents only 4 sewer stubs that were either recently installed (Salmon Falls Road) or within the last 5 years. The City has historically allowed homeowners to fund both the public and private portions of a water or sewer service to their home or property. The payment arrangements were extended for 5 years, tracked through 20 quarterly water and sewer bills. Within the last 5 years there is only 1 remaining payment arrangement, which is for a parcel on Knight Street. Some residents elected to pay upfront as opposed to financing the service connections.

The impact of the 4 recent sewer stubs is only \$7,504 total, for the portion of the service line located within the public right-of-way. Combining the \$7,504 and \$28,846 totals \$36,350.

But please note that some potential sewer customers along Salmon Falls Road have delayed connecting pending the resolution of the Sewer Ordinance change. We identified a total of 65 Salmon Falls parcels that would fall within 100 feet of the new public sewer. The projected number is 209 for the pending Colonial Pines extension. The theoretical impact of waiving the public portion of 274 services might be $274 \times \$1,500 = \$411,000$

Existing Sewer Stub Fees
City installed stub outside of pavement, lot not connected

	Street	Map/Lot	Stub Fee
1	9 Apple Orchard	128/172	\$412.50
2	20 Anita Street	134/79	\$275.00
3	67 Autumn Street	104/02	\$195.00
4	10 Beauview		\$420.00
5	2 Brookfield Drive	128/165	\$325.00
6	4 Brookfield Drive	128/166	\$600.00
7	45 Brock street		\$540.00
8	78 Brock Street		\$380.00
9	9 Ciderhill Raod	127/56	\$337.50
10	Coleman Street		\$425.00
11	47 Dewey Street	116/28	\$1,008.00
12	Dewey Street (vacant lot)		\$252.00
13	22 Farmington Road	216/02	\$510.00
14	Farmington Vacant lot(south of Pump St.		\$1,560.00
15	321 Farmington Raod		\$840.00
16	108 Franklin Street	118/37	\$320.00
17	121 Franklin Street	118/50	\$280.00
18	129 Franklin Street	111/91	\$160.00
19	Farmington Road (Avis Lube)		\$390.00
20	45 Harding Street	128/87	\$325.00
21	47 Harding Street	128/86	\$300.00
22	50 Harding Street	128/161	\$350.00
23	51 HardingSTreet	128/85	\$287.50
24	52 Harding Street	128/162	\$375.00
25	Harding Street (vacant lot djacent to 59)		\$200.00
26	53 Harding Street	128/84	\$312.50
27	54 Harding Street	128/163	\$362.50
28	55 Harding Street	128/83	\$312.50
29	59 Harding Street	128/82	\$375.00
30	60 Harding Street	128/191	\$325.00
31	40 Jenness Street	116/106	\$322.00
32	8 Lawn Avenue	131/22	\$380.00
33	13 Lawn Avenue	131/41	\$360.00
34	24 Lois Street	122/121	\$182.00
35	27 Lois Street	122/112	\$378.00
36	27 McDuffee Street	115/80	\$350.00
37	11 Nutter Street		\$182.00
38	13 Nutter Street		\$210.00
39	15 Nutter Street		\$210.00
40	35 Patton Street	116/76	\$182.00
41	39 Patton Street	116/74	\$252.00
42	47 Patton Street	113/15	\$392.00
43	1 Ray Drive	116/36	\$364.00
44	3 Riverside Drive	116/26	\$126.00

Existing Sewer Stub Fees
City installed stub outside of pavement, lot not connected

	Street	Map/Lot	Stub Fee
45	9 Riverside Drive	116/24	\$196.00
46	16 Riverside Drive	116/72	\$336.00
47	7 Russell Street	116/62	\$266.00
48	138 Salmon Falls Road	211/32	\$4,800.00
49	139 Salmon Falls Road		\$300.00
50	215 Salmon Falls Road	211/05	\$120.00
51	220 Salmon Falls Road		\$210.00
52	259 Salmon Falls Road	105/14	\$210.00
53	267 Salmon Falls Road	105/13	\$210.00
54	268 Salmon Falls Road	105/16	\$420.00
55	282 Salmon Falls Road	105/17	\$555.00
56	288 Salmon Falls Road	105/18	\$390.00
57	293 Salmon Falls Road	105/08	\$120.00
58	Electric Beach-South Main Street		\$200.00
59	5 Saint James Terrace	113/6	\$434.00
60	7 Saint James Terrace	113/5	\$420.00
61	9 Saint James Terrace	114/19	\$420.00
62	13 Saint James Terrace	114/17	\$420.00
63	14 Saint James Terrace	114/11	\$392.00
64	18 Schley Street		\$182.00
65	10 State Street		\$380.00
66	1 Sweet Briar Lane	127/69	\$337.50
67	2 Tall Pine Lane	127/64	\$325.00
68	16 Villanova Lane	131/40	\$137.50
69	12 Waverly Street		\$100.00
70	Waverly Street (vacant Lot)		\$180.00
71	Waverly Street (vacant Lot)		\$140.00
	Total Amount		\$28,846.00

**Existing or Pending Sewer Connection Payment Arrangements
As of February 8, 2017**

Account #	Name	Street Address	Parcel ID	City Portion	Amount Billed	Amount Paid	Balance	Quarters	
								Remaining	
070700	Labrecque	28 Knight Street	0125-0173-0000	\$700.00	\$1,190.00	\$330.00	\$860.00	15	
194150	Burke	116 Salmon Falls Rd	0210-0141-0000	\$2,196.00	\$2,196.00	\$2,196.00	\$0.00	0	Stub fee only, paid con
	Carnavale	216 Salmon Falls Rd	0211-0029-0000	\$3,024.00	\$12,204.00	\$0.00	\$12,204.00	40	
	63 Salmon Falls LLC	63 Salmon Falls Rd	0210-0085-0000	\$1,584.00	---	---	---	---	
				\$7,504.00					

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Capital Projects/ Bonding/ Debt Service

Date Submitted: April 6, 2017

Name of Person Submitting Item: Mayor McCarley

E-mail Address: [Mayor McCarley Web Page](#)

Meeting Date Requested: April 11, 2017

Issue Summary Statement:

The Mayor will lead the Finance Committee in an in-depth discussion of the City's bond financed projects.

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Chief Information Officer

Date Submitted: April 6, 2017

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: April 11, 2017

Issue Summary Statement:

The City Council on April 4, 2017 approved the creation of the position of Chief Information Officer. The following position advertisement has been drafted:

**The City of Rochester, NH
Chief Information Officer (CIO)**

The City of Rochester, NH seeks a dynamic and forward thinking candidate for the position of Chief Information Officer (CIO). This is a senior level position reporting to the City Manager. The CIO will possess in-depth technical expertise and will provide strategic leadership, planning, and management to all areas of information technology. The CIO will manage a staff of 4 full-time employees and will develop and oversee city-wide technology policies, procedures, services and facilities. The CIO will work collaboratively with administrative leadership to develop effective strategies for the use of technology in meeting the city's requirements and mission. Qualified candidates will have proven leadership, management, and decision making skills. The successful candidate will have the ability to develop and lead strategic and operational initiatives; will have proven supervisory and staff development skills; and will possess exceptional communication and customer service skills. Bachelor's degree in related field and a minimum of 5 years of technology management experience required. Experience in a municipal setting, as well as experience with Munis, Patriot, IMC, Microsoft Exchange and Office, VMware, Active Directory, and GIS preferred.

A rating of your application will be based on your education, assessment, training and experience as it relates to the requirements for this position. It is essential, therefore, that you provide complete and accurate educational and employment information on your application.

Annual pay range for this 40 hour/week exempt position is \$80,467 to \$108,136 DOQ/E with competitive benefits. Pre-employment testing will include educational and criminal background, driving record, medical and drug screen.

For more information on the City's application process, to view the entire job description or to obtain an application, visit the HR page of the City's website at www.rochesternh.net.

Submission of applications for this position will close at 3:00 pm on Friday, May 5, 2017.

Submit completed City application, cover letter, resume & three professional references to:

Human Resources - #105013
City of Rochester
31 Wakefield Street
Rochester, NH 03867

All applications for this position will be held in confidence.

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: INDEPENDENT AUDITOR CONTRACT

Date Submitted: March 5, 2017

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: March 14, 2017 & April 11, 2017

Issue Summary Statement:

In August of 2014, the City carried out a Request for Proposals (RFP) process for the provision of Independent Audit Services. At that time, the City had been served for many years (10+) by Vachon-Clukay. As a result of the RFP process, the City awarded a 3-year contract (FY's 2014, 2015 & 2016) to Melanson-Heath. The Finance Office is seeking approval from the Council to negotiate an extension to the contract with Melanson-Heath for an additional two years.

UPDATE: Melanson Heath has been successfully retained for an additional two years.

Original Contracted Amounts: FY2014 – FY2016 \$34,000 annually

FY2017 \$34,500

FY2018 \$35,000

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Use of General Fund Unassigned Fund Balance

Date Submitted: April 6, 2017

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: April 11, 2017

Issue Summary Statement:

FY17 Use of General Fund Unassigned Fund Balance					
Description	Date	City	School	Subtotal	Balance
Beginning Balance (FY2016 Year End Audited)					16,346,532.00
FY17 Adopted Budget	06/21/2016	1,568,422.00	373,727.00	1,942,149.00	14,404,383.00
Acquisition - 0 Rochester Hill Rd	10/04/2016	102,066.36	-	102,066.36	14,302,316.64
Acquisition - 295 Rochester Hill Rd	10/04/2016	250,000.00	-	250,000.00	14,052,316.64
Acquisition - 294 Rochester Hill Rd	01/06/2017	450,000.00	-	450,000.00	13,602,316.64
Rte 125 Pedestrian Bridge	02/14/2017	50,000.00	-	50,000.00	13,552,316.64
LED Street Lights	03/07/2017	350,000.00	-	350,000.00	13,202,316.64
Gauthier Farm Easement	03/07/2017	128,650.00	-	128,650.00	13,073,666.64
School Building Fund	04/04/2017	-	796,326.00	796,326.00	12,277,340.64
Ending Balance (as of 4/6/2017)		2,899,138.36	1,170,053.00	4,069,191.36	12,277,340.64
					17%
City Council Fund Balance Policy: 8% - 17%					

Recommended Action: None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Bond Issuance Results

Date Submitted: April 6, 2017

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: April 11, 2017

Issue Summary Statement:

The City has completed its most recent process of securing bond proceeds for the financing of capital projects.

The issuance was split in to Series A and Series B.

Series A was in the amount of \$20,735,000 with a term of 20 years. The interest rate is 2.853627%. This issue is not federally taxable.

Series B was in the amount of \$1,825,000 with a term of 10 years. The interest rate is 2.637895%. This issue is federally taxable.

The debt service schedules are attached on the following pages.

Recommended Action:

None.

BOND DEBT SERVICE

City of Rochester, New Hampshire
General Obligation Bonds, 2017 Series A

Dated Date 04/06/2017
Delivery Date 04/06/2017

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2017		310,697.40	310,697.40	
02/15/2018	1,350,000	433,531.25	1,783,531.25	
06/30/2018				2,094,228.65
08/15/2018		399,781.25	399,781.25	
02/15/2019	1,350,000	399,781.25	1,749,781.25	
06/30/2019				2,149,562.50
08/15/2019		366,031.25	366,031.25	
02/15/2020	1,350,000	366,031.25	1,716,031.25	
06/30/2020				2,082,062.50
08/15/2020		332,281.25	332,281.25	
02/15/2021	1,355,000	332,281.25	1,687,281.25	
06/30/2021				2,019,562.50
08/15/2021		298,406.25	298,406.25	
02/15/2022	1,350,000	298,406.25	1,648,406.25	
06/30/2022				1,946,812.50
08/15/2022		264,656.25	264,656.25	
02/15/2023	1,000,000	264,656.25	1,264,656.25	
06/30/2023				1,529,312.50
08/15/2023		239,656.25	239,656.25	
02/15/2024	985,000	239,656.25	1,224,656.25	
06/30/2024				1,464,312.50
08/15/2024		215,031.25	215,031.25	
02/15/2025	985,000	215,031.25	1,200,031.25	
06/30/2025				1,415,062.50
08/15/2025		190,406.25	190,406.25	
02/15/2026	985,000	190,406.25	1,175,406.25	
06/30/2026				1,365,812.50
08/15/2026		165,781.25	165,781.25	
02/15/2027	975,000	165,781.25	1,140,781.25	
06/30/2027				1,306,562.50
08/15/2027		141,406.25	141,406.25	
02/15/2028	905,000	141,406.25	1,046,406.25	
06/30/2028				1,187,812.50
08/15/2028		127,831.25	127,831.25	
02/15/2029	905,000	127,831.25	1,032,831.25	
06/30/2029				1,160,662.50
08/15/2029		114,256.25	114,256.25	
02/15/2030	905,000	114,256.25	1,019,256.25	
06/30/2030				1,133,512.50
08/15/2030		100,681.25	100,681.25	
02/15/2031	905,000	100,681.25	1,005,681.25	
06/30/2031				1,106,362.50
08/15/2031		87,106.25	87,106.25	
02/15/2032	905,000	87,106.25	992,106.25	
06/30/2032				1,079,212.50
08/15/2032		73,531.25	73,531.25	
02/15/2033	905,000	73,531.25	978,531.25	
06/30/2033				1,052,062.50
08/15/2033		59,390.63	59,390.63	
02/15/2034	905,000	59,390.63	964,390.63	
06/30/2034				1,023,781.26

BOND DEBT SERVICE

City of Rochester, New Hampshire
General Obligation Bonds, 2017 Series A

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2034		44,684.38	44,684.38	
02/15/2035	905,000	44,684.38	949,684.38	
06/30/2035				994,368.76
08/15/2035		29,978.13	29,978.13	
02/15/2036	905,000	29,978.13	934,978.13	
06/30/2036				964,956.26
08/15/2036		15,271.88	15,271.88	
02/15/2037	905,000	15,271.88	920,271.88	
06/30/2037				935,543.76
	20,735,000	7,276,566.19	28,011,566.19	28,011,566.19



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BOND DEBT SERVICE

City of Rochester, New Hampshire
General Obligation Bonds, 2017 Series B (Federally Taxable)

Dated Date 04/06/2017
Delivery Date 04/06/2017

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
08/15/2017		17,719.58	17,719.58	
02/15/2018	205,000	24,725.00	229,725.00	
06/30/2018				247,444.58
08/15/2018		22,162.50	22,162.50	
02/15/2019	205,000	22,162.50	227,162.50	
06/30/2019				249,325.00
08/15/2019		19,600.00	19,600.00	
02/15/2020	205,000	19,600.00	224,600.00	
06/30/2020				244,200.00
08/15/2020		17,037.50	17,037.50	
02/15/2021	205,000	17,037.50	222,037.50	
06/30/2021				239,075.00
08/15/2021		14,218.75	14,218.75	
02/15/2022	200,000	14,218.75	214,218.75	
06/30/2022				228,437.50
08/15/2022		11,468.75	11,468.75	
02/15/2023	165,000	11,468.75	176,468.75	
06/30/2023				187,937.50
08/15/2023		9,200.00	9,200.00	
02/15/2024	160,000	9,200.00	169,200.00	
06/30/2024				178,400.00
08/15/2024		7,000.00	7,000.00	
02/15/2025	160,000	7,000.00	167,000.00	
06/30/2025				174,000.00
08/15/2025		4,760.00	4,760.00	
02/15/2026	160,000	4,760.00	164,760.00	
06/30/2026				169,520.00
08/15/2026		2,400.00	2,400.00	
02/15/2027	160,000	2,400.00	162,400.00	
06/30/2027				164,800.00
	1,825,000	258,139.58	2,083,139.58	2,083,139.58

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of March 31, 2017.

For the full detail report, click here: [Detailed Monthly Financial Report as of March 31, 2017](#)

Revenues Summary – General Fund, Enterprise Funds

ACCOUNT DESCRIPTION	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
11031 CITY CLERK REVENUE	\$ 105,320.00	\$ 64,362.40	\$ 40,957.60	61.1
11051 ASSESSORS REVENUES	\$ -	\$ 315.00	\$ (315.00)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 55,000.00	\$ 59,515.25	\$ (4,515.25)	108.2
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ 250.00	\$ 750.00	25.0
11071 TAX COLLECTOR REVENUE	\$ 29,423,552.00	\$ 29,677,398.91	\$ (253,846.91)	100.9
11072 TAX COLLECTOR REVENUE	\$ 1,840.00	\$ -	\$ 1,840.00	0.0
11081 GENERAL OVERHEAD REVENUE	\$ 4,084,981.36	\$ 1,390,920.01	\$ 2,694,061.35	34.0
11082 GENERAL OVERHEAD REVENUE	\$ 1,544,821.00	\$ 1,544,821.12	\$ (0.12)	100.0
11091 PUBLIC BLDGS REVENUE	\$ -	\$ 7,697.98	\$ (7,697.98)	100.0
11101 PLANNING	\$ 15,250.00	\$ 47,065.40	\$ (31,815.40)	308.6
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 39,887.64	\$ 10,112.36	79.8
12011 POLICE CITY REVENUE	\$ 318,895.00	\$ 205,777.93	\$ 113,117.07	64.5
12021 FIRE CITY REVENUE	\$ 17,325.00	\$ 23,947.40	\$ (6,622.40)	138.2
12022 FIRE STATE REVENUE	\$ 13,500.00	\$ -	\$ 13,500.00	0.0
12023 FIRE FEDERAL REVENUE	\$ 6,000.00	\$ -	\$ 6,000.00	0.0
12031 DISPATCH CENTER	\$ 62,044.00	\$ 58,785.43	\$ 3,258.57	94.7
12041 CODE ENFORCEMENT REVENUE	\$ 362,975.00	\$ 435,549.71	\$ (72,574.71)	120.0
13011 PUBLIC WORKS REVENUE	\$ 35,200.00	\$ 41,371.43	\$ (6,171.43)	117.5
13012 STATE HIGHWAY SUBSIDY	\$ 609,283.00	\$ 487,426.56	\$ 121,856.44	80.0
14011 WELFARE REVENUE	\$ 7,500.00	\$ 1,966.41	\$ 5,533.59	26.2
14021 RECREATION REVENUE	\$ 130,000.00	\$ 119,353.77	\$ 10,646.23	91.8
14031 LIBRARY REVENUE	\$ 12,915.00	\$ 9,587.44	\$ 3,327.56	74.2
1000 GENERAL FUND	\$ 36,857,401.36	\$ 34,215,999.79	\$ 2,641,401.57	92.8
ACCOUNT DESCRIPTION	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
5001 WATER ENTERPRISE FUND	\$ 5,896,666.71	\$ 2,353,561.97	\$ 3,543,104.74	39.9
5002 SEWER ENTERPRISE FUND	\$ 6,877,157.00	\$ 2,827,133.72	\$ 4,050,023.28	41.1
5003 ARENA ENTERPRISE FUND	\$ 581,453.00	\$ 358,646.85	\$ 222,806.15	61.7

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

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	% USED
11000051 CITY MANAGER	\$ 399,890.00	\$ 273,824.43	\$ 17,519.85	\$ 108,545.72	72.90
11012351 ECONOMIC DEVELOPMENT	\$ 475,213.00	\$ 324,439.56	\$ 32,508.13	\$ 118,265.31	75.10
11020050 MUNICIPAL INFORMATION	\$ 426,679.00	\$ 292,786.25	\$ 27,853.95	\$ 106,038.80	75.10
11030051 CITY CLERK	\$ 292,862.00	\$ 187,432.07	\$ 31,514.90	\$ 73,915.03	74.80
11040050 ELECTIONS	\$ 46,251.00	\$ 39,963.03	\$ 946.60	\$ 5,341.37	88.50
11050070 ASSESSORS	\$ 414,322.00	\$ 256,339.27	\$ 30,542.80	\$ 127,439.93	69.20
11060051 BUSINESS OFFICE	\$ 517,112.00	\$ 384,513.71	\$ 878.55	\$ 131,719.74	74.50
11063151 HUMAN RESOURCES	\$ 139,811.00	\$ 108,021.33	\$ 2,903.35	\$ 28,886.32	79.30
11070070 TAX COLLECTOR	\$ 342,182.00	\$ 239,703.61	\$ 1,300.30	\$ 101,178.09	70.40
11080050 GENERAL OVERHEAD	\$ 664,983.00	\$ 259,764.42	\$ 155,567.68	\$ 249,650.90	62.50
11090050 PB CITY WIDE 50	\$ 583,627.00	\$ 457,467.14	\$ 2,424.29	\$ 123,735.57	78.80
11090051 PB CITY HALL 51	\$ 63,239.00	\$ 50,356.22	\$ 726.20	\$ 12,156.58	80.80
11090052 PB OPERA HOUSE 52	\$ 40,378.00	\$ 34,636.96	\$ -	\$ 5,741.04	85.80
11090054 PB CENTRAL FIRE 54	\$ 16,411.00	\$ 15,122.97	\$ 360.00	\$ 928.03	94.30
11090055 PB GONIC FIRE 55	\$ 18,739.00	\$ 18,211.57	\$ 140.00	\$ 387.43	97.90
11090056 PB LIBRARY 56	\$ 34,002.00	\$ 17,196.59	\$ 275.28	\$ 16,530.13	51.40
11090057 PB DPW GARAGE 57	\$ 14,138.00	\$ 9,179.70	\$ 835.00	\$ 4,123.30	70.80
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 194.59	\$ 210.00	\$ 345.41	53.90
11090061 PB HISTORICAL MUSEUM	\$ 1,600.00	\$ 745.65	\$ 660.00	\$ 194.35	87.90
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 1,865.09	\$ -	\$ 3,139.91	37.30
11090064 PB GONIC POOL 64	\$ 2,880.00	\$ 906.91	\$ 519.14	\$ 1,453.95	49.50
11090065 PB EAST ROCHESTER POO	\$ 2,650.00	\$ 1,106.13	\$ 243.90	\$ 1,299.97	50.90
11090068 PB GROUNDS 68	\$ 9,960.00	\$ 5,167.05	\$ 107.05	\$ 4,685.90	53.00
11090069 PB DOWNTOWN 69	\$ 15,500.00	\$ 7,799.42	\$ 2,738.46	\$ 4,962.12	68.00
11090070 PB REVENUE BUILDING 7	\$ 28,687.00	\$ 19,024.69	\$ 2,858.42	\$ 6,803.89	76.30
11090071 PB PLAYGROUNDS 71	\$ 1,590.00	\$ 628.99	\$ -	\$ 961.01	39.60
11090075 PB NEW POLICE STATION	\$ 35,796.00	\$ 24,134.27	\$ 8,247.29	\$ 3,414.44	90.50
11090077 PB OLD POLICE STATION	\$ 9,925.00	\$ 1,500.00	\$ -	\$ 8,425.00	15.10
11102051 PLANNING	\$ 361,660.00	\$ 263,489.28	\$ 5,204.84	\$ 92,965.88	74.30
11200051 LEGAL OFFICE	\$ 543,843.00	\$ 359,976.66	\$ 3,319.89	\$ 180,546.45	66.80
12010053 PD ADMINISTRATIVE SER	\$ 1,891,685.00	\$ 1,430,893.16	\$ 25,312.28	\$ 435,479.56	77.00
12012453 PD PATROL SERVICES	\$ 4,694,252.00	\$ 3,189,119.87	\$ -	\$ 1,505,132.13	67.90
12012553 PD SUPPORT SERVICES	\$ 399,100.00	\$ 293,591.06	\$ -	\$ 105,508.94	73.60
12020054 FIRE DEPARTMENT	\$ 4,218,927.00	\$ 3,005,396.21	\$ 18,394.16	\$ 1,195,136.63	71.70
12020055 FIRE DEPT 55 GONIC SU	\$ 28,556.00	\$ 14,935.59	\$ -	\$ 13,620.41	52.30
12020754 CALL FIRE	\$ 30,964.00	\$ 5,584.86	\$ -	\$ 25,379.14	18.00
12030153 DISPATCH CENTER	\$ 746,093.00	\$ 514,413.39	\$ 5,797.44	\$ 225,882.17	69.70
12040051 CODE ENFORCEMENT	\$ 570,067.00	\$ 407,648.12	\$ 5,914.39	\$ 156,504.49	72.50
12050050 AMBULANCE	\$ 56,468.00	\$ -	\$ 56,468.00	\$ -	100.00
13010057 PUBLIC WORKS	\$ 2,081,186.00	\$ 1,447,881.54	\$ 238,164.81	\$ 395,139.65	81.00
13010957 WINTER MAINTENANCE	\$ 514,953.00	\$ 522,129.38	\$ 4,098.45	\$ (11,274.83)	102.20
13020050 CITY LIGHTS	\$ 271,500.00	\$ 193,116.73	\$ 2,960.00	\$ 75,423.27	72.20
14010051 WELFARE	\$ 458,850.00	\$ 280,357.67	\$ 11,324.01	\$ 167,168.32	63.60
14022072 RECREATION ADMINISTRA	\$ 562,338.00	\$ 419,734.49	\$ 2,959.12	\$ 139,644.39	75.20
14022150 RECREATION PLAYGROUND	\$ 82,663.00	\$ 77,509.44	\$ -	\$ 5,153.56	93.80
14022250 RECREATION POOLS	\$ 78,507.00	\$ 62,799.50	\$ 80.00	\$ 15,627.50	80.10
14030056 LIBRARY	\$ 1,121,163.00	\$ 831,093.12	\$ 29,479.97	\$ 260,589.91	76.80
15000051 COUNTY TAX	\$ 6,133,368.00	\$ 6,133,368.00	\$ -	\$ -	100.00
17010051 TRANSFERS/PAYMENTS DE	\$ 3,431,440.00	\$ 3,294,211.93	\$ -	\$ 137,228.07	96.00
17030050 OVERLAY	\$ 164,944.00	\$ 80,201.72	\$ -	\$ 84,742.28	48.60
17040051 TRANSFER TO CIP & OTH	\$ 3,352,136.36	\$ 3,352,136.36	\$ -	\$ -	100.00
1000 GENERAL FUND	\$ 36,398,845.36	\$ 29,211,619.70	\$ 731,358.50	\$ 6,455,867.16	82.30
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 5,896,666.71	\$ 3,724,692.90	\$ 150,437.15	\$ 2,021,536.66	65.70
5002 SEWER ENTERPRISE FUND	\$ 6,877,157.00	\$ 4,262,610.66	\$ 108,075.72	\$ 2,506,470.62	63.60
5003 ARENA ENTERPRISE FUND	\$ 581,453.00	\$ 407,702.32	\$ 2,296.92	\$ 171,453.76	70.50