

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

*FINANCE COMMITTEE*

**Meeting Information**

---

**Date:** December 8, 2020

**Time:** 6:30 P.M.

**Location:** This meeting will be conducted remotely via Microsoft Teams, with in-person public input option at Council Chambers, 31 Wakefield Street.

The Public may access the meeting by calling in to: 857-444-0744 Conference code: 843095

The meeting will also be broadcast on Atlantic Broadband Channel 26, Comcast Channel 22 and on our website: [www.RochesterNH.net](http://www.RochesterNH.net)

**Providing public access to the meeting by telephone:** The public can call-in to the above number using the conference code. This meeting will be set to allow the public to “listen-in” only, and there will be no public comment taken via conference line during the meeting. If any member of the public has difficulty accessing the meeting by phone, please call 603-335-7505.

To submit public input prior to the meeting, please leave a voicemail at 603-509-1908 by noon on the day of the meeting. Or email [Mark.Sullivan@RochesterNH.net](mailto:Mark.Sullivan@RochesterNH.net) by 5pm on the day of the meeting.

**City of Rochester, NH**  
**Preamble for the December 8, 2020 Finance Committee Meeting**

Good Evening, as Chairperson of the Finance Committee, I am declaring that an emergency exists and I am invoking the provisions of RSA 91-A:2, III (b). I also find that this meeting is imperative to the continued operation of City government and services, which are vital to public safety and confidence during this emergency. As such, this meeting will be conducted without a quorum of this body physically present in the same location.

**a) Public Input:** Due to the ongoing situation with COVID-19, the City of Rochester will be taking extra steps to allow for public input, while still ensuring participant safety and social distancing. In lieu of attending the meeting, those wishing to share comments are encouraged to do so by the following methods:

- **Email:** [Mark.Sullivan@RochesterNH.net](mailto:Mark.Sullivan@RochesterNH.net) by 5pm on the day of the meeting
- **Voicemail:** 603-509-1908 by noon on the day of the meeting

In addition to the above listed public access information, the Finance Committee will be allowing the public to enter Council Chambers and speak in person during the Public Input portion of this meeting. In an effort to adhere to CDC guidelines: please enter only at the front Wakefield Street entrance and exit on the side closest to the Police Department, and adhere to 6-foot social distancing while inside. Hand sanitizer and face masks will be available at the Wakefield Street entrance. Participants will be admitted to Council Chambers one at a time to speak, and will exit directly thereafter. Please note; the seating in Council Chambers will not be available for the public during the meeting.

At this time, I also welcome members of the public accessing this meeting remotely. The public can call-in to phone number: 857-444-0744 using conference code: 843095. This meeting will be set to allow the public to “listen-in” only, and there will be no public comment taken via conference line during the meeting. If any member of the public has difficulty accessing the meeting by phone, please call 603-335-7505.

**b) Roll Call:** Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking a Roll Call attendance. When each member states their name and ward, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

## **Agenda**

---

**1. Call to Order**

**2. Public Input**

**3. Unfinished Business-None**

**4. New Business-**

**4.1 Arena Fund-Covid-19 Financial Impacts Pg.1**

**4.2 Assistant Director of Economic Development Position Pg.2**

**4.3 School Department-Covid-19 Budget Update Pg.3**

**4.4 CTE Joint Building Committee Update Pg. 5**

**5. Reports from Finance & Administration**

**5.1 Monthly Financial Report Summaries October 31, 2020, Pg.6**

**5.1 (a) October 31, 2020 Revenues-Pg.8**

**5.1 (b) October 31, 2020 Expenses-Pg.10**

**6. Other**

**7. Adjournment**

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Arena Fund-Covid-19 Impacts

**Date Submitted:** December 4, 2020

**Name of Person Submitting Item:** Chris Bowlen

**E-mail Address:** chris.bowlen @rochesternh.net

**Meeting Date Requested:** December 8, 2020

**Issue Summary Statement:** Update and discussions on Covid-19 financial impacts on the FY21 Arena budget.

**Recommended Action:** Discussion

# **FINANCE COMMITTEE**

## **Agenda Item**

**Agenda Item Name:** Assistant Director of Economic Development

**Date Submitted:** December 1, 2020

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

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

**Meeting Date Requested:** December 8, 2020

**Issue Summary Statement:**

The City Council approved the creation of the new position of Assistant Director of Economic Development at the October 6, 2020 Regular City Council Meeting. At that time, I indicated that I would not seek to fill the position until (1) a December/ January timeframe and (2) only if the Finance Department had good sense that the current fiscal year's revenues & expenditures presented a strong fiscal picture for the City. I also indicated that (3) the current employee in the position of Economic Development Specialist was targeted to be promoted in to the new Assistant Director position and (4) with said promotion the position of Economic Development Specialist would be inactivated/ left vacant.

**Recommended Action:**

At this time, I have determined that milestones (1) and (2) have been achieved and I seek the City Council's support to proceed with milestones (3) and (4).

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** School Department Covid-19 Budget Update

**Date Submitted:** December 4, 2020

**Name of Person Submitting Item:** Superintendent Repucci

**E-mail Address:** repucci.k@rochesterschools.com

**Meeting Date Requested:** December 8, 2020

**Issue Summary Statement:** Update on Covid-19 financial impacts on the FY21 School budget and FY21 and FY22 budget concerns. In FY21 the School will have a reduction in Medicaid and a potential deficit in the School lunch program so we have imposed a budget freeze. FY 22 are the same issues as Dover has stated.

For COVID-19 expenses, we have relieved the operating budget by funding all COVID expenses to date to the grant we just received. This is the \$200/student grant in which we received \$812,800 and expires December 30th. Any other COVID expenses that are purchased after the new year will have to be funded by the Operating Budget.

**Recommended Action:** Discussion

**Rochester School Department  
FY 21 and FY 22 Budget Concerns**

|                        | <b>FY 2021</b> | <b>FY 2022</b>   | <b>Comments</b>   |
|------------------------|----------------|------------------|---|
| Decrease in Adequacy   | \$ 383,662     | \$ 36,085        | Decrease in F&R and Special Ed<br>Differentiated aid                    |
| Decrease in Medicaid   | 300,000        | 200,000          | Due to remote setting and certain services<br>no longer eligible        |
| School Lunch Program   | 600,000        |                  | Due to the reduced amount of meals being<br>served                      |
| Increase in NHRS Rates |                | <u>1,023,000</u> | Teachers rate increase of 18.1% and<br>Employees rate increase of 25.8% |
| Total                  | 1,283,662      | 1,259,085        |   |

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** CTE Joint Building Committee Update

**Date Submitted:** December 2, 2020

**Name of Person Submitting Item:** Mayor McCarley & Superintendent Repucci

**E-mail Address:** [repucci.k@rochesterschools.com](mailto:repucci.k@rochesterschools.com), [caroline.mccarley@rochesternh.net](mailto:caroline.mccarley@rochesternh.net)

**Meeting Date Requested:** December 8, 2020

**Issue Summary Statement:** Update on the CTE Joint Building Committee and request to Council regarding project funding.

**Recommended Action:** Discussion

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Monthly Financial Statements Summary – as of November 30, 2020

For the full detail report, click here: [November 30, 2020 Financial Detail Report](#)

**Name of Person Submitting Item:** Mark Sullivan Deputy Finance Director

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

**Meeting Date Requested:** December 8, 2020

### **Issue Summary Statement**

The November 30, 2020 financial summary reports are attached. November represents approximately 40% completion of FY21. Below is a summary of revenues & expenses that Finance continues to monitor,

### **Revenues:**

**Motor Vehicle Registrations:** Through five months of FY21 motor vehicle registrations remain strong at 61% collected, or \$2,438,834.

**Waste Management Host Fees:** The second quarterly has been received and totaled \$1,045,093, the highest quarterly ever received. Year to date total is \$1,907,532.

**Building Permits:** Building permits have seen a rebound, and this revenue is at 144% of the FY21 Adopted amount of \$200,000 at \$288,424.

**Interest Income:** Interest Income remains soft at 27% received, or \$68,708. Interest income rates remain low at approximately .50%

**Interest on Delinquent Taxes:** Continues to trend soft at 32% received, or \$112,935

**State of NH Rooms & Meals:** DRA final rate confirmed at \$1,568,269, same level as FY20.

**Water-Sewer User Fees:** Payments have seen a recovery, will continue to monitor.

**Highway Block Subsidy:** First two quarterly payments are \$370,491 slightly less than FY20.

**Cable Franchise Fees:** Only received the Atlantic Broadband payment of \$42,463, which is down approximately 16% from FY20. There re two Atlantic Broadband, and Comcast.



**Expenses:**

Overall General Fund salaries and benefits are trending to budget at 39.3% expended.

Fire Overtime is at 65.7% expended, or \$157,608. Same period FY20 was 64.6%

Police Overtime is 57.2% expended, or \$62,120. Same period FY20 was 54%

Welfare Direct Assistance is 17.8% expended, or \$32,125. Same period FY20 was \$87,120, or 50.4%

Total General Fund expenditures trending to budget at 35.6%. Same period FY20 was 38.5%

**Summary:** Cash position remains strong, and in a good position. Finance will monitor all FY21 revenue and expense activities.

12/03/2020 15:37  
mark.sullivan

CITY OF ROCHESTER  
YEAR-TO-DATE BUDGET REPORT

P 1  
glytdbud

FOR 2021 05

|  | ORIGINAL<br>ESTIM REV | ESTIM REV<br>ADJSTMTS | REVISED<br>EST REV | ACTUAL YTD<br>REVENUE | REMAINING<br>REVENUE | PCT<br>COLL |
|--|-----------------------|-----------------------|--------------------|-----------------------|----------------------|-------------|
| <hr/> 1000 GENERAL FUND <hr/>          |                       |                       |                    |                       |                      |             |
| 11011 ECONOMIC DEVELOPMENT REVENUE     | 0                     | 0                     | 0                  | 750.70                | -750.70              | 100.0%      |
| 11031 CITY CLERK REVENUE               | 124,850               | 0                     | 124,850            | 47,200.95             | 77,649.05            | 37.8%       |
| 11051 ASSESSORS REVENUES               | 0                     | 0                     | 0                  | 10.00                 | -10.00               | 100.0%      |
| 11061 BUSINESS OFFICE REVENUE          | 250,000               | 0                     | 250,000            | 68,709.50             | 181,290.50           | 27.5%       |
| 11062 BUSINESS OFFICE REVENUE          | 1,000                 | 0                     | 1,000              | .00                   | 1,000.00             | .0%         |
| 11071 TAX COLLECTOR REVENUE            | 33,409,885            | 28,053                | 33,437,938         | 17,373,223.93         | 16,064,714.07        | 52.0%       |
| 11072 TAX COLLECTOR REVENUE            | 3,308                 | 0                     | 3,308              | 2,971.00              | 337.00               | 89.8%       |
| 11081 GENERAL OVERHEAD REVENUE         | 3,460,991             | 0                     | 3,460,991          | 2,175,236.51          | 1,285,754.49         | 62.9%       |
| 11082 GENERAL OVERHEAD REVENUE         | 2,186,077             | 0                     | 2,186,077          | 692,217.92            | 1,493,859.08         | 31.7%       |
| 11101 PLANNING                         | 18,250                | 0                     | 18,250             | 14,093.88             | 4,156.12             | 77.2%       |
| 11201 REV LEGAL OFFICE                 | 50,000                | 0                     | 50,000             | 20,833.32             | 29,166.68            | 41.7%       |
| 12011 POLICE CITY REVENUE              | 363,479               | 0                     | 363,479            | 127,915.30            | 235,563.70           | 35.2%       |
| 12021 FIRE CITY REVENUE                | 25,500                | 0                     | 25,500             | 2,179.78              | 23,320.22            | 8.5%        |
| 12022 FIRE STATE REVENUE               | 41,812                | 0                     | 41,812             | 3,375.00              | 38,437.00            | 8.1%        |
| 12031 DISPATCH CENTER                  | 60,982                | 0                     | 60,982             | .00                   | 60,982.00            | .0%         |
| 12041 CODE ENFORCEMENT REVENUE         | 244,210               | 0                     | 244,210            | 299,546.47            | -55,336.47           | 122.7%      |
| 13011 PUBLIC WORKS REVENUE             | 35,400                | 0                     | 35,400             | 16,060.63             | 19,339.37            | 45.4%       |
| 13012 STATE HIGHWAY SUBSIDY            | 519,175               | 0                     | 519,175            | 370,491.44            | 148,683.56           | 71.4%       |
| 14011 WELFARE REVENUE                  | 2,500                 | 0                     | 2,500              | 5,400.39              | -2,900.39            | 216.0%      |
| 14021 RECREATION REVENUE               | 60,050                | 0                     | 60,050             | 6,030.00              | 54,020.00            | 10.0%       |
| 14031 LIBRARY REVENUE                  | 10,800                | 0                     | 10,800             | 3,039.95              | 7,760.05             | 28.1%       |
| TOTAL GENERAL FUND                     | 40,868,269            | 28,053                | 40,896,322         | 21,229,286.67         | 19,667,035.33        | 51.9%       |
| <hr/> 5001 WATER ENTERPRISE FUND <hr/> |                       |                       |                    |                       |                      |             |
| 510001 WATER WORKS REVENUE             | 6,710,052             | 125,000               | 6,835,052          | 1,447,941.32          | 5,387,110.68         | 21.2%       |
| TOTAL WATER ENTERPRISE FUND            | 6,710,052             | 125,000               | 6,835,052          | 1,447,941.32          | 5,387,110.68         | 21.2%       |
| <hr/> 5002 SEWER ENTERPRISE FUND <hr/> |                       |                       |                    |                       |                      |             |
| 520001 SEWER WORKS REVENUE             | 7,945,222             | 125,000               | 8,070,222          | 1,573,124.52          | 6,497,097.48         | 19.5%       |
| 520002 SEWER WORKS REVENUE             | 396,081               | 0                     | 396,081            | 7,290.00              | 388,791.00           | 1.8%        |
| TOTAL SEWER ENTERPRISE FUND            | 8,341,303             | 125,000               | 8,466,303          | 1,580,414.52          | 6,885,888.48         | 18.7%       |
| <hr/> 5003 ARENA ENTERPRISE FUND <hr/> |                       |                       |                    |                       |                      |             |

12/03/2020 15:37  
 mark.sullivan

CITY OF ROCHESTER  
 YEAR-TO-DATE BUDGET REPORT

P 2  
 glytdbud

FOR 2021 05

|  | ORIGINAL<br>ESTIM REV | ESTIM REV<br>ADJSTMTS | REVISED<br>EST REV | ACTUAL YTD<br>REVENUE | REMAINING<br>REVENUE | PCT<br>COLL |
|--|-----------------------|-----------------------|--------------------|-----------------------|----------------------|-------------|
| 530001 ARENA REVENUE                             | 416,031               | 0                     | 416,031            | 39,686.67             | 376,344.33           | 9.5%        |
| TOTAL ARENA ENTERPRISE FUND                      | 416,031               | 0                     | 416,031            | 39,686.67             | 376,344.33           | 9.5%        |
| GRAND TOTAL                                      | 56,335,655            | 278,053               | 56,613,708         | 24,297,329.18         | 32,316,378.82        | 42.9%       |
| ** END OF REPORT - Generated by Mark Sullivan ** |                       |                       |                    |                       |                      |             |

12/03/2020 15:34  
mark.sullivan

CITY OF ROCHESTER  
YEAR-TO-DATE BUDGET REPORT

P 1  
glytdbud

FOR 2021 05

|                                     | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------|--------------------|----------------------|-------------------|--------------|--------------|---------------------|-------------|
| 1000 GENERAL FUND                   |                    |                      |                   |              |              |                     |             |
| 11000051 CITY MANAGER               | 409,559            | 2,500                | 412,059           | 192,496.90   | 4,359.92     | 215,202.18          | 47.8%       |
| 11012351 ECONOMIC DEVELOPMENT       | 512,693            | 0                    | 512,693           | 156,191.01   | 31,073.77    | 325,428.22          | 36.5%       |
| 11020050 IT SERVICES                | 897,327            | 0                    | 897,327           | 347,195.54   | 60,428.78    | 489,702.68          | 45.4%       |
| 11030051 CITY CLERK                 | 334,501            | 0                    | 334,501           | 148,794.91   | 28,242.56    | 157,463.53          | 52.9%       |
| 11040050 ELECTIONS                  | 70,168             | 0                    | 70,168            | 70,552.90    | 7,378.82     | -7,763.72           | 111.1%      |
| 11050070 ASSESSORS                  | 570,520            | 37,000               | 607,520           | 228,832.04   | 39,167.72    | 339,520.24          | 44.1%       |
| 11060051 BUSINESS OFFICE            | 608,770            | 0                    | 608,770           | 267,566.73   | 850.48       | 340,352.79          | 44.1%       |
| 11063151 HUMAN RESOURCES            | 225,528            | 1,250                | 226,778           | 90,766.32    | 18,746.67    | 117,265.01          | 48.3%       |
| 11070070 TAX COLLECTOR              | 379,761            | 0                    | 379,761           | 169,744.29   | 3,552.50     | 206,464.21          | 45.6%       |
| 11080050 GENERAL OVERHEAD           | 1,169,916          | -62,697              | 1,107,219         | 118,762.39   | 201,963.14   | 786,493.47          | 29.0%       |
| 11090050 PB CITY WIDE 50            | 687,246            | 0                    | 687,246           | 268,341.38   | 7,952.13     | 410,952.49          | 40.2%       |
| 11090051 PB CITY HALL 51            | 65,698             | 0                    | 65,698            | 26,822.55    | 32,851.93    | 6,023.52            | 90.8%       |
| 11090052 PB OPERA HOUSE 52          | 48,769             | 0                    | 48,769            | 13,316.91    | 23,666.51    | 11,785.58           | 75.8%       |
| 11090054 PB CENTRAL FIRE 54         | 10,945             | 0                    | 10,945            | 3,826.33     | 3,877.00     | 3,241.67            | 70.4%       |
| 11090055 PB GONIC FIRE 55           | 10,787             | 0                    | 10,787            | 4,058.57     | 3,831.00     | 2,897.43            | 73.1%       |
| 11090056 PB LIBRARY 56              | 19,313             | 0                    | 19,313            | 8,734.14     | 8,343.28     | 2,235.58            | 88.4%       |
| 11090057 PB DPW GARAGE 57           | 12,155             | 0                    | 12,155            | 6,340.82     | 5,661.76     | 152.42              | 98.7%       |
| 11090061 PB HISTORICAL MUSEUM 61    | 1,320              | 0                    | 1,320             | 423.34       | 875.00       | 21.66               | 98.4%       |
| 11090063 PB HANSON POOL 63          | 6,700              | 0                    | 6,700             | 163.64       | 200.00       | 6,336.36            | 5.4%        |
| 11090064 PB GONIC POOL 64           | 1,100              | 0                    | 1,100             | 48.18        | 100.00       | 951.82              | 13.5%       |
| 11090065 PB EAST ROCHESTER POOL 65  | 800                | 0                    | 800               | 48.18        | 100.00       | 651.82              | 18.5%       |
| 11090068 PB GROUNDS 68              | 10,880             | 0                    | 10,880            | 2,886.69     | 645.00       | 7,348.31            | 32.5%       |
| 11090069 PB DOWNTOWN 69             | 17,000             | 0                    | 17,000            | 3,269.39     | 4,394.61     | 9,336.00            | 45.1%       |
| 11090070 PB REVENUE BUILDING 70     | 21,368             | 0                    | 21,368            | 8,227.34     | 6,325.72     | 6,814.94            | 68.1%       |
| 11090071 PB PLAYGROUNDS 71          | 3,000              | 0                    | 3,000             | 1,800.00     | .00          | 1,200.00            | 60.0%       |
| 11090075 PB NEW POLICE STATION      | 24,066             | 0                    | 24,066            | 9,780.20     | 8,712.64     | 5,573.16            | 76.8%       |
| 11090077 PB ANNEX                   | 11,140             | 0                    | 11,140            | 2,225.25     | 1,081.15     | 7,833.60            | 29.7%       |
| 11102051 PLANNING                   | 427,669            | 0                    | 427,669           | 147,128.01   | 3,216.33     | 277,324.66          | 35.2%       |
| 11200051 LEGAL OFFICE               | 611,159            | 0                    | 611,159           | 228,051.37   | 7,456.58     | 375,651.05          | 38.5%       |
| 12010053 PD ADMINISTRATIVE SERVICES | 2,076,031          | 0                    | 2,076,031         | 800,175.47   | 98,704.14    | 1,177,151.39        | 43.3%       |
| 12012453 PD PATROL SERVICES         | 5,463,738          | 0                    | 5,463,738         | 2,125,105.91 | .00          | 3,338,632.09        | 38.9%       |
| 12012553 PD SUPPORT SERVICES        | 417,396            | 0                    | 417,396           | 173,722.30   | .00          | 243,673.70          | 41.6%       |
| 12020054 FIRE DEPARTMENT            | 4,991,261          | 0                    | 4,991,261         | 1,996,283.79 | 56,241.22    | 2,938,735.99        | 41.1%       |
| 12020055 FIRE DEPT 55 GONIC SUBSTAT | 28,592             | 0                    | 28,592            | 6,986.77     | 6,561.70     | 15,043.53           | 47.4%       |
| 12020754 CALL FIRE                  | 29,890             | 0                    | 29,890            | 6,605.70     | .00          | 23,284.30           | 22.1%       |
| 12023354 EMERGENCY MANAGEMENT       | 42,101             | 0                    | 42,101            | .00          | .00          | 42,101.00           | .0%         |
| 12030153 DISPATCH CENTER            | 869,310            | 0                    | 869,310           | 370,063.84   | 10,506.85    | 488,739.31          | 43.8%       |
| 12040051 CODE ENFORCEMENT           | 593,170            | 0                    | 593,170           | 232,305.99   | 5,960.69     | 354,903.32          | 40.2%       |
| 12050050 AMBULANCE                  | 282,321            | 0                    | 282,321           | 16,160.25    | 48,480.75    | 217,680.00          | 22.9%       |
| 13010057 PUBLIC WORKS               | 2,412,336          | 0                    | 2,412,336         | 880,368.53   | 398,275.87   | 1,133,691.60        | 53.0%       |

12/03/2020 15:34  
mark.sullivan

CITY OF ROCHESTER  
YEAR-TO-DATE BUDGET REPORT

P 2  
glytdbud

FOR 2021 05

|                                     | ORIGINAL<br>APPROP | TRANFRS/<br>ADJSTMTS | REVISED<br>BUDGET | YTD EXPENDED  | ENCUMBRANCES | AVAILABLE<br>BUDGET | PCT<br>USED |
|-------------------------------------|--------------------|----------------------|-------------------|---------------|--------------|---------------------|-------------|
| 13010957 WINTER MAINTENANCE         | 530,920            | 0                    | 530,920           | 8,652.12      | 95,489.18    | 426,778.70          | 19.6%       |
| 13020050 CITY LIGHTS                | 218,000            | 0                    | 218,000           | 48,829.51     | 52,326.96    | 116,843.53          | 46.4%       |
| 14010051 WELFARE                    | 480,831            | 0                    | 480,831           | 130,925.01    | 13,643.56    | 336,262.43          | 30.1%       |
| 14022072 RECREATION ADMINISTRATION  | 671,686            | 3,000                | 674,686           | 264,702.91    | -818.02      | 410,801.11          | 39.1%       |
| 14022150 RECREATION PLAYGROUNDS/CAM | 101,305            | -3,000               | 98,305            | 25,733.72     | 826.60       | 71,744.68           | 27.0%       |
| 14022250 RECREATION POOLS           | 94,924             | 0                    | 94,924            | 63,626.65     | 9,211.74     | 22,085.61           | 76.7%       |
| 14030056 LIBRARY                    | 1,342,026          | 0                    | 1,342,026         | 536,571.16    | 67,950.51    | 737,504.33          | 45.0%       |
| 15000051 COUNTY TAX                 | 6,941,353          | 0                    | 6,941,353         | .00           | .00          | 6,941,353.00        | .0%         |
| 17010051 TRANSFERS/PAYMENTS DEBT SV | 4,471,220          | 0                    | 4,471,220         | 1,459,130.00  | .00          | 3,012,090.00        | 32.6%       |
| 17030050 OVERLAY                    | 350,000            | 0                    | 350,000           | .00           | .00          | 350,000.00          | .0%         |
| 17040051 TRANSFER TO CIP & OTHER FU | 1,290,000          | 50,000               | 1,340,000         | 1,490,000.00  | .00          | -150,000.00         | 111.2%      |
| TOTAL GENERAL FUND                  | 40,868,269         | 28,053               | 40,896,322        | 13,162,344.95 | 1,378,416.75 | 26,355,560.30       | 35.6%       |
| 5001 WATER ENTERPRISE FUND          |                    |                      |                   |               |              |                     |             |
| 51601057 WATER WORKS EXPENSE        | 5,353,392          | 125,000              | 5,478,392         | 1,663,696.59  | 45,630.39    | 3,769,065.02        | 31.2%       |
| 51601073 WATER TREATMENT PLANT      | 1,287,559          | 0                    | 1,287,559         | 394,595.25    | 106,330.32   | 786,633.43          | 38.9%       |
| 51601570 WATER REVENUE OFFICE       | 69,101             | 0                    | 69,101            | 29,842.42     | .00          | 39,258.58           | 43.2%       |
| TOTAL WATER ENTERPRISE FUND         | 6,710,052          | 125,000              | 6,835,052         | 2,088,134.26  | 151,960.71   | 4,594,957.03        | 32.8%       |
| 5002 SEWER ENTERPRISE FUND          |                    |                      |                   |               |              |                     |             |
| 52602057 SEWER WORKS EXPENSE        | 4,106,648          | 125,000              | 4,231,648         | 2,618,513.55  | 26,675.88    | 1,586,458.57        | 62.5%       |
| 52602074 SEWER TREATMENT PLANT      | 4,167,052          | 0                    | 4,167,052         | 596,688.51    | 223,464.63   | 3,346,898.86        | 19.7%       |
| 52602470 SEWER REVENUE OFFICE       | 67,603             | 0                    | 67,603            | 29,739.62     | .00          | 37,863.38           | 44.0%       |
| TOTAL SEWER ENTERPRISE FUND         | 8,341,303          | 125,000              | 8,466,303         | 3,244,941.68  | 250,140.51   | 4,971,220.81        | 41.3%       |
| 5003 ARENA ENTERPRISE FUND          |                    |                      |                   |               |              |                     |             |
| 53603060 ARENA EXPENSE              | 416,031            | 0                    | 416,031           | 144,708.33    | 78,941.33    | 192,381.34          | 53.8%       |
| TOTAL ARENA ENTERPRISE FUND         | 416,031            | 0                    | 416,031           | 144,708.33    | 78,941.33    | 192,381.34          | 53.8%       |
| GRAND TOTAL                         | 56,335,655         | 278,053              | 56,613,708        | 18,640,129.22 | 1,859,459.30 | 36,114,119.48       | 36.2%       |

\*\* END OF REPORT - Generated by Mark Sullivan \*\*