

**City Council Special Meeting  
June 14, 2022  
Council Chambers  
7:12 PM**

**COUNCILORS PRESENT**

Councilor Beaudoin  
Councilor Berlin  
Councilor Desrochers  
Councilor Fontneau  
Councilor Gilman  
Councilor Gray  
Councilor Hailey  
Councilor Hamann  
Councilor Larochele  
Deputy Mayor Lachapelle  
Mayor Callaghan

**OTHERS PRESENT**

Blaine Cox, City Manager  
Katie Ambrose, Deputy City Manager  
Terence O'Rourke, City Attorney  
Mark Sullivan, Deputy Finance Director  
Gary Boudreau, Chief of Police  
Perry Plummer, Interim Fire Chief  
Sonja Gonzalez, City of Rochester CIO  
Lauren Krans, Asst. Director of Rec & Arena

**COUNCILORS ABSENT/EXCUSED**

Councilor Malone

**Minutes**

**1. Call to Order**

Mayor Callaghan called the City Council Special Meeting to order at 7:12 PM. He asked Councilors Beaudoin to lead the Council in the Pledge of Allegiance for Flag Day.

**2. Resolution Approving Fiscal Year 2022-2023 Operating Budget for the City of Rochester *second reading and consideration for adoption***

Mayor Callaghan stated that he was removing the resolution approving the FY23 operating budget from the table (*adoption of the resolution had been tabled at the June 7, 2022 Regular City Council meeting*). Councilor Beaudoin announced that he had seven additional proposed budget adjustments to review. He explained that instead of making individual cuts to department budgets, he has made suggested reductions to line items within the General Fund summary. He stated that in this process, the City Manager could reallocate these funds as he sees fit based upon the percentage of the decrease.

Councilor Beaudoin directed Council to page 32 of the O&M book, account # 561003 "Materials and Supplies – Office Supplies." He **MOVED** to reduce the City Manager's proposed amount of \$47,073 by \$9,448 for a new total of \$37,625. Councilor Beaudoin explained that he had reviewed the actual spending from 2017 through present and based the reductions on these amounts.

Councilor Fontneau seconded the motion. Councilor Lachapelle stated that supply costs have escalated steadily since 2017 and this needs to be considered. Councilor Beaudoin stated that he had added 7.5% on top of the average of the actual costs over the years to take this into consideration. Councilor Larochelle stated that the City routinely returns the surplus of what is budgeted and not expended; City departments do not spend up to the limit but rather spend only what they need. These reductions would lower the bottom line of each line item reduced for future budget cycles. Councilor Berlin asked for clarification that the money being cut could then be reallocated by the City Manager, which he felt was not a budget reduction at all. Councilor Beaudoin stated that if the City Manager were to reduce the allocation to each department by 25% within this line item, there might be a more “realistic” spending number for future budgets. He also stated that when there is a surplus returned from the unexpended funds, it goes into the unassigned fund balance; therefore he felt that adjusting the budget in this way would have a more direct impact on reducing the tax rate. Councilor Fontneau asked City Manager Cox to weigh in on this manner of budget reductions. City Manager Cox stated it would be difficult for him to accurately respond to the cuts not knowing the actual amounts spent in prior years. He confirmed that the unexpended funds are returned, and the departments are careful about only spending what is necessary, which is why these line items routinely remain underspent.

Councilor Berlin asked Deputy Finance Director Mark Sullivan if this \$10,000 would reduce the tax rate. Deputy Finance Director Sullivan responded that it would affect the tax rate, but the effect would be minuscule; for every \$100,000 spent, there is a 3-cent increase in the tax rate. This cut would result in 10% of a 3-cent reduction. Councilor Beaudoin stated that in total, he had approximately \$240,000 worth of proposed cuts, which he felt would affect the tax rate by approximately 8 cents per \$1,000. Councilor Lachapelle stated that the budget is currently over \$2.1 million under the tax cap and cautioned against further unnecessary reductions that could put the City in a difficult position in future years if the economy declines. This could result in a tax cap override in the future. Mayor Callaghan called for a roll call vote on the question. The MOTION FAILED by a 7 to 4 roll call vote with Councilors Hamann, Desrochers, Lachapelle, Berlin, Larochelle, Gray, and Mayor Callaghan voting opposed and Councilors Beaudoin, Hainey, Gilman, and Fontneau voting in favor.

Councilor Beaudoin **MOVED** to reduce “Other Goods”, account #589007, account name “City-wide Programs” (O&M Page 33) from the City Manager’s proposed amount of \$59,180 by \$21,555 for a new total of \$37,625. Councilor Fontneau seconded the motion. Deputy Finance Director Sullivan clarified that “City-wide Programs” is a combination of items from multiple departments; mainly the Police Department and Recreation and Arena. Lauren Krans, Assistant Director of Recreation and Arena, stated that the \$7,000 increase in this particular line item is directly from the Recreation budget, some of which is going towards senior programs in the new senior center. She explained that there is also funding for increases in community programs per past request of the City Council. Ms. Krans said that the past two years have not been indicative of the average spending on this budget due to COVID restrictions and reductions in services. She stated that she had reviewed the budget and just over \$2,000 of the money proposed to be cut would be going to “Concert on the Common.” Councilor Desrochers stated that she did not support this cut based on feedback from constituents on the importance of these types of programs.

Councilor Gray stated that he is reluctant to make cuts from the General Fund summary, because many of these line items cover programs and items throughout multiple departments and it

is difficult to make general cuts not knowing what specific programs, proposals, and purchases they will affect. Councilor Beaudoin stated that he felt the manner in which he had suggested cuts would be less time-intensive than going through the entire budget line by line, and would allow the City Manager to reallocate funds how he determined best. Councilor Gray reiterated that based on the differences between the budgeted amounts for this fiscal year versus last year, he would need more information on what is causing these increases to determine whether the funding should be reduced.

Police Chief Gary Boudreau stated that this reduction would affect his budget in the area of juvenile programming; it supports Teen night, Teen Travel Camp, and other juvenile programs offered through the Police Department. He clarified that this line item had been level funded from last year and there was no increase requested. These programs had been put on hold due to COVID and were proposed to resume shortly. Councilor Desrochers emphasized how crucial these programs are for seniors and the youth of Rochester as detailed by Ms. Krans and Chief Boudreau. Mayor Callaghan called for a roll call vote on the motion. The **MOTION FAILED** by a 9 to 2 roll call vote with Councilors Hainey, Gray, Fontneau, Larochelle, Desrochers, Berlin, Hamann, Lachapelle, and Mayor Callaghan voting opposed and Councilors Gilman and Beaudoin voting in favor.

Councilor Beaudoin **MOVED** to reduce account #534000 “Technical and Professional Services” (O&M page 31) account name “Technical Services” from the City Manager’s proposed amount of \$30,050 by \$11,000 for a new total of \$19,000. Councilor Beaudoin gave an overview of the past several fiscal years and how much was expended from this account. Councilor Desrochers seconded the motion for the sake of discussion. Deputy Finance Director Sullivan stated that this account covers a wide variety of services for multiple departments, with the Fire Department being the largest portion of this allocation. Mayor Callaghan called for a vote on the motion. The **MOTION FAILED** by a 7 to 4 roll call vote with Councilors Berlin, Desrochers, Gray, Hamann, Lachapelle, Larochelle, and Mayor Callaghan voting opposed and Councilors Fontneau, Hainey, Beaudoin and Gilman voting in favor.

Councilor Beaudoin **MOVED** to reduce account # 534006 “Technical and Professional Services”, account name “Consulting” from the City Manager’s proposed budget of \$131,600 by \$11,600 for a new total of \$120,000. Councilor Fontneau seconded the motion. Councilor Beaudoin summarized the actual amounts expended from this account annually since 2017. Mr. Sullivan stated that the City Managers office, Economic Development, IT, as well as others use services through this account, with the bulk being used through IT and Economic Development. He gave further details on how each department may utilize these funds. Councilor Lachapelle pointed out that this account was level funded from the prior fiscal year and there had been no increases. Mayor Callaghan called for a roll call vote on the motion. The **MOTION FAILED** by a 6 to 5 roll call vote with Councilors Gray, Larochelle, Lachapelle, Hamann, Desrochers, and Mayor Callaghan voting opposed and Councilors Gilman, Hainey, Berlin, Fontneau, and Beaudoin voting in favor.

Councilor Beaudoin **MOVED** to reduce account #543002 “Property Services” account name “Equipment Maintenance” from the City Manager’s proposed amount of \$224,666 by \$74,666 for a new total of \$150,000. Councilor Fontneau seconded the motion. Councilor Beaudoin summarized the actual amounts expended for this account annually since 2017. He stated that this budget item has increased significantly despite the City’s proactive equipment replacement policy. He questioned the validity of the almost-\$75,000 increase in light of this replacement policy. Mr. Sullivan stated that the “Equipment Maintenance” line covers almost all City departments with the

largest portions being through the Police Department and IT. He stated that IT uses this budget to support their servers, firewalls, security cameras, network switches, as well as multiple other items that contribute to this total. He reported that the Police Department also has a list of dozens of items requiring annual maintenance that contribute to this total. Councilor Larochele referenced an earlier discussion in which it was stated that City equipment is being ordered, but there are significant delays in receiving these items, which will necessitate the life of older equipment to be extended in the interim. Chief Boudreau stated that in his department, the majority of the costs for this account is allocated to their records management software (IMC). He stated that there are mandatory increases of approximately 5% each year in order to maintain and utilize the software. Councilor Fontneau questioned the approximately 40% increase in this budget from the prior fiscal year to FY23. Chief Boudreau explained the \$22,000 increase in this account, which is mainly in required or mandatory items. Councilor Lachapelle spoke about his personal work experience and the drastically increasing costs of equipment and maintenance. He stated that reducing this line item would cause issues in the future as costs continue to rise. Councilor Berlin stated that within the IT department, much of this budget seems associated with cyber security measures; an area that he felt should not be compromised. CIO Sonja Gonzalez explained that prior to her employment with the City, there were fewer costs associated with equipment and software because the products in-house were all paid for and at the end of their useable life. She explained the upgrades made to infrastructure and the improvements made since that time. Ms. Gonzalez outlined the 3-year CIP cycle for hardware and equipment, which causes elevations in the CIP budget every three years before it levels out again. The **MOTION FAILED** by a 7 to 3 roll call vote with Councilors Hamann, Fontneau, Larochele, Gray, Berlin, Lachapelle, and Mayor Callaghan voting opposed and Councilors Gilman, Hainey, and Beaudoin voting in favor.

Councilor Beaudoin **MOVED** to reduce account #558000 “Administrative Costs” account name “Travel” from the City Manager’s proposed amount of \$60,791 by \$12,041 for a new total of \$48,750. Councilor Beaudoin outlined the actual spending from this account from FY17 through the present. Councilor Fontneau seconded the motion. Deputy Finance Sullivan explained that this line item funds staff development events, seminars, and conferences; not only out of state but also locally. Councilor Gray asked for more detail on the increases in this fiscal year and which departments are using this money. Mr. Sullivan stated that the largest use of this account is through Economic Development; however in order to give a more thorough answer, the budget would need to be reviewed line by line for each relevant department. He clarified that this account is level funded from the prior year, and cautioned that before reductions are made, there should be a review of each department to determine their plans and how they intend to utilize these funds. Councilor Gray inquired about the amount of increase in this account and asked how it resulted. Mr. Sullivan stated that from a budgetary perspective, the maximum it could have increased from each department is 2% from the prior year due to the City Manager’s directive to increase the operating budget in each department no more than 2%. The **MOTION FAILED** by a 5 to 5 roll call vote with Councilors Beaudoin, Hainey, Gilman, Fontneau, and Berlin voting in favor and Councilors Gray, Hamann, Lachapelle, Larochele, and Mayor Callaghan voting opposed (*Councilor Desrochers had left the meeting at 7:48 PM, just prior to the vote*)

Councilor Beaudoin **MOVED** to reduce account # 532001 “Technical Profession Services”, account name “Staff Development” from the City Manager’s proposed amount of \$177,000 by \$100,314 for a new total of \$77,500. Councilor Fontneau seconded the motion. Councilor Beaudoin gave the actual amounts spent in this account for the prior several fiscal years, which averaged

\$70,000. Mayor Callaghan referenced a discussion with the Fire Chief in which he spoke about an increase of approximately \$52,000 for EMT training. Chief Plummer confirmed that the Fire Department accounts for \$52,400 of the increase. He summarized that this total covers leadership training for 12 officers, EMT school for advanced life support, as well as paramedic training for Fire Department staff. Chief Plummer emphasized the importance of this training for not only life savings, but for long-term cost savings to the City. Chief Boudreau explained the Police Department's portion of this increase due to mandatory training. The **MOTION FAILED** by a 9 to 1 roll call vote with Councilors Laroche, Gilman, Berlin, Fontneau, Hamann, Lachapelle, Gray, Hainey, and Mayor Callaghan voting opposed and Councilor Beaudoin voting in favor.

Mayor Callaghan asked if there were any further adjustments to the operating budget. There were no further suggested amendments. Hearing none, Mayor Callaghan called for a vote on the motion to **ADOPT** the budget as amended (*this motion had been made and seconded at the June 7, 2022 meeting*). Councilor Beaudoin questioned if there would be further discussion on the budget and whether or not to adopt. Attorney O'Rourke confirmed that the motion to adopt had been made and seconded at the June 7, 2022 Regular meeting with the vote being tabled until this evening. The Mayor then allowed opportunities for additional adjustments. The only remaining action is to adopt the budget as amended. Councilor Beaudoin took exception to the adoption of the budget and stated that he would not have voted to adopt at the prior meeting had he understood the process being followed. He said that he felt the budget was not yet ready to be adopted in its current state. There was continued discussion by Council on the procedure being followed and whether or not to allow further discussion. It was determined that the discussion was already occurring, and it was decided to continue allowing discussion prior to the vote. Councilor Beaudoin stated that there had been a 17% increase from the prior year's budget to the current proposed fiscal year budget, with very few reductions requested and approved. He spoke about the state of the economy and increased costs being faced by constituents in relation to how residents may be affected by an increased tax rate. The **MOTION CARRIED** by a 9 to 1 roll call vote with Councilors Lachapelle, Laroche, Hainey, Gilman, Berlin, Gray, Fontneau, Hamann, and Mayor Callaghan voting in favor and Councilor Beaudoin voting opposed.

**3. Resolution Authorizing and Approving Fiscal Year 2022-2023 Capital Budget for the City of Rochester and Authorizing Borrowing in connection therewith *second reading and consideration for adoption***

Mayor Callaghan stated that he was removing the resolution approving the FY23 CIP budget from the table (*adoption of the resolution had been tabled at the June 7, 2022 Regular City Council meeting*). He asked if there were any additional adjustments to the CIP. Councilor Fontneau referenced multiple discussions that had taken place at Council meetings in regards to the Opera House Fly Wheel project and how to fund it, if at all. He stated that the last discussion centered on funding a portion of this project with CIP cash and requiring the Opera House to come up with the remaining cost through fundraising. The understanding was that this funding, if approved, would carry over into future fiscal years. Councilor Fontneau **MOVED** to include the Opera House Fly Wheel project, in an amount of \$100,000, in cash CIP. He stated that he felt the project was worthwhile and wanted the City to assist, but also felt the Opera House should invest in the project through fundraising to come up with the remaining cost of the project. Councilor Berlin asked if there would be a timeline imposed for completion on the project so the funding is not rolled over indefinitely. Finance Director Ambrose clarified that cash CIP projects involve an appropriation

from the operating budget where the transfer is made into CIP from an operating revenue sources such as property taxes or Unassigned Fund Balance. However, now that the operating budget has been adopted, this action would cause procedural issues. City Manager Cox reported that the City is currently reviewing the entire City Hall building for life safety issues, and he anticipates a need to come to the Council in the future for an appropriation related to these improvements. He stated that this Opera House project could be included as a resolution at that time. Councilor Fontneau **WITHDREW** his motion. Councilor Hainey withdrew her second.

Councilor Fontneau referenced the Fire Department request for a new Forestry Truck, which had been discussed at the budget retreat. The request had been delayed until FY24, however Councilor Fontneau spoke about the state of disrepair that the vehicle was currently in based on the pictures provided from the Fire Department. Chief Plummer responded that there had been further evaluation performed on the current forestry truck and the department felt that it would last for one more fiscal year.

Mayor Callaghan called for a vote on the motion to adopt the CIP budget. The **MOTION CARRIED** by a 9 to 1 roll call vote with Councilors Gray, Laroche, Hainey, Gilman, Lachapelle, Berlin, Fontneau, Hamann, and Mayor Callaghan voting in favor and Councilor Beaudoin voting opposed.

4. **Motion to Authorize City of Rochester to join City of Dover's Redistricting Lawsuit**  
*Consideration for Approval*

Councilor Fontneau gave brief background on the item. He stated that earlier in the month there had been a presentation on the State's redistricting proposal; at the time there was a question on whether or not the City of Dover would be moving forward with their lawsuit and, if so, if Rochester should join. Councilor Fontneau reported that earlier in the day, Attorney O'Rourke had been notified that Dover is moving forward with the lawsuit. He summarized that the issue centers around Rochester's Ward 5, which has been combined with Milton, for a total of 3 seats between the two communities. Ward 5 potentially stands to lose their representation if the seats all go to Milton residents. He explained that based on his understanding, Rochester's population warrants one representative seat for each ward. Councilor Fontneau **MOVED** to direct the City Attorney to join the redistricting lawsuit with Dover. Councilor Berlin seconded the motion. Councilor Gray spoke about the redistricting presentation he had given at a prior Council meeting and stated that there are constitutional provisions dealing with how representative districts shall be apportioned. He stated that the way Ward 5 was redistricted along with Milton was consistent with NH law based upon the populations of each community. Councilor Gray said he felt that it could make sense for an individual to join the lawsuit with Dover if they so desired, however he did not feel it was wise for the City of Rochester to expend any funds on this issue.

Mayor Callaghan asked if Dover had filed suit. Attorney O'Rourke stated that Dover had not moved forward yet because they were waiting to see how Rochester was going to vote. Councilor Hainey acknowledged Councilor Gray's statements, but felt that the City had an obligation to the citizens of Ward 5 to ensure they have representation in Concord. She expressed support for joining the lawsuit with the City of Dover. Mayor Callaghan referenced a Supreme Court case 10 years prior (Manchester V. Gardner) with similar circumstances.. He asked Attorney O'Rourke if he was familiar with this case and had reviewed the findings. Attorney O'Rourke stated that he was familiar

with the case and had discussed this with the Dover attorney. He stated that he believed the current redistricting violates Part 2 Article 11 of the State Constitution, and that Ward 5, amongst the 13 other communities being combined with others, has sufficient population to warrant their own representative seat. He gave further details on why he believed Ward 5 should be allowed their own representative. Councilor Gray countered with reasoning why he believed the intent of the law had been followed with the redistricting proposal.

Councilor Larochele asked if there would be costs associated with Rochester joining the lawsuit. Attorney O'Rourke stated that the City of Dover had already done the bulk of the work and research and it would simply be a matter of amending the draft to include Rochester on the lawsuit. He gave a brief overview of the schedule of the lawsuit moving forward and stated that, outside of his City salary, there should be no additional costs. Councilor Hamann spoke as a Councilor for Ward 5 in support of the lawsuit and expressed the importance of Ward 5 residents having their own representation. The **MOTION CARRIED** by a 6 to 4 roll call vote with Councilors Hamann, Hainey, Lachapelle, Berlin, Fontneau, and Larochele voting in favor and Councilors Beaudoin, Gray, Gilman, and Mayor Callaghan voting opposed.

**5. Adjournment**

Mayor Callaghan **ADJOURNED** the Special Meeting at 8:23 PM.

Respectfully Submitted,

Cassie Givara  
Deputy City Clerk

**PROPOSED 2022-2023 OPERATING BUDGET-EXHIBIT A****OPERATING BUDGET SUMMARY**

<b>Appropriations:</b>		<b>Proposed</b>
City	\$	38,838,989
County Tax	\$	7,254,738
Overlay	\$	350,000
Estimated Veteran's Credits	\$	694,625
School	\$	72,246,585
School Federal Grants	\$	4,415,000
School Lunch	\$	1,900,000
School State Property Tax	\$	3,699,292
City Grants & Special Revenues	\$	297,641
Tax Incremental Financing Districts	\$	1,335,630
Water Fund	\$	7,686,468
Sewer Fund	\$	9,620,843
Arena Special Revenue Fund	\$	431,661
Community Center	\$	941,071
<b>Sub Total</b>	<b>\$</b>	<b>149,712,543</b>
<b>Revenues:</b>		
City	\$	13,330,106
Use of Fund Balance	\$	3,293,250
School	\$	33,245,449
School Federal Grants	\$	4,415,000
School Lunch	\$	1,900,000
City Grants and Donations	\$	297,641
Tax Incremental Financing Districts	\$	1,335,630
Water Fund	\$	7,686,468
Sewer Fund	\$	9,620,843
Arena Special Revenue Fund	\$	431,661
Community Center	\$	941,071
Amount to be Raised by Taxes *	\$	73,215,424
<b>Sub Total</b>	<b>\$</b>	<b>149,712,543</b>

**PROPOSED 2022-2023 CAPITAL BUDGETS-EXHIBIT A****CAPITAL BUDGET SUMMARY****Proposed Capital Appropriations:**

City	\$	8,724,250
School	\$	1,775,000
Water Fund	\$	6,817,500
Sewer Fund	\$	2,467,500
Community Center	\$	766,000
Tax Incremental Financing Districts	\$	704,400
<b>Total Appropriations</b>	<b>\$</b>	<b>21,254,650</b>

**Source of Revenues****General Fund**

Bonding and/or other Borrowing	\$	5,780,000
Operating Budget	\$	3,918,250
Grants	\$	1,317,000
Other Sources	\$	250,000
<b>Subtotal General Fund Revenues</b>	<b>\$</b>	<b>11,265,250</b>

**Enterprise Funds & Tax Incremental Financing Districts**

Bonding and/or other Borrowing	\$	6,475,000
Operating Budget	\$	835,000
Grants	\$	2,679,400
<b>Subtotal Enterprise Funds &amp; Tax Incremental Financing Revenues</b>	<b>\$</b>	<b>9,989,400</b>

**Total Revenues**

<b>Total Revenues</b>	<b>\$</b>	<b>21,254,650</b>
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**2022-2023 ADOPTED OPERATING BUDGETS-EXHIBIT A**

**OPERATING BUDGET SUMMARY**

<b>Appropriations:</b>	<b>Proposed</b>	<b>Adopted</b>	<b>Change</b>
City	\$ 38,838,989	\$ 38,862,208	\$ 23,219
County Tax	\$ 7,254,738	\$ 7,254,738	\$ -
Overlay	\$ 350,000	\$ 350,000	\$ -
Estimated Veteran's Credits	\$ 694,625	\$ 694,625	\$ -
School	\$ 72,246,585	\$ 71,954,485	\$ (292,100)
School Federal Grants	\$ 4,415,000	\$ 4,415,000	\$ -
School Lunch	\$ 1,900,000	\$ 1,900,000	\$ -
School State Property Tax	\$ 3,699,292	\$ 3,699,292	\$ -
City Grants & Special Revenues	\$ 297,641	\$ 297,641	\$ -
Tax Incremental Financing Districts	\$ 1,335,630	\$ 1,536,430	\$ 200,800
Water Fund	\$ 7,686,468	\$ 7,686,468	\$ -
Sewer Fund	\$ 9,620,843	\$ 9,620,843	\$ -
Arena Special Revenue Fund	\$ 431,661	\$ 431,661	\$ -
Community Center	\$ 941,071	\$ 941,071	\$ -
<b>Sub Total</b>	<b>\$ 149,712,543</b>	<b>\$ 149,644,462</b>	<b>\$ (68,081)</b>
<b>Revenues:</b>			
City	\$ 13,330,106	\$ 13,928,025	\$ 597,919
Use of Fund Balance	\$ 3,293,250	\$ 3,293,250	\$ -
School	\$ 33,245,449	\$ 33,687,987	\$ 442,538
School Federal Grants	\$ 4,415,000	\$ 4,415,000	\$ -
School Lunch	\$ 1,900,000	\$ 1,900,000	\$ -
City Grants and Donations	\$ 297,641	\$ 297,641	\$ -
Tax Incremental Financing Districts	\$ 1,335,630	\$ 1,536,430	\$ 200,800
Water Fund	\$ 7,686,468	\$ 7,686,468	\$ -
Sewer Fund	\$ 9,620,843	\$ 9,620,843	\$ -
Arena Special Revenue Fund	\$ 431,661	\$ 431,661	\$ -
Community Center	\$ 941,071	\$ 941,071	\$ -
Amount to be Raised by Taxes *	\$ 73,215,424	\$ 71,906,086	\$ (1,309,338)
<b>Sub Total</b>	<b>\$ 149,712,543</b>	<b>\$ 149,644,462</b>	<b>\$ (68,081)</b>
Limitation of Budgetary Increase (Tax Cap)		\$ 74,067,663	
Over (Under)		\$ (2,161,577)	

**2022-2023 ADOPTED CAPITAL IMPROVEMENTS BUDGET-EXHIBIT A**

**CAPITAL IMPROVEMENTS BUDGET SUMMARY**

	<b><u>Proposed</u></b>	<b><u>Adopted</u></b>	<b><u>Change</u></b>
<b>Capital Appropriations:</b>			
City	\$ 8,724,250	\$8,579,250	(\$145,000)
School	\$ 1,775,000	\$1,490,000	(\$285,000)
Water Works	\$ 6,817,500	\$1,217,500	(\$5,600,000)
Sewer Works	\$ 2,467,500	\$2,467,500	\$0
Community Center	\$ 766,000	\$766,000	\$0
Tax Incremental Financing Districts	\$ 704,400	\$679,000	(\$25,400)
<b>Total Appropriations</b>	<b><u>\$21,254,650</u></b>	<b><u>\$15,199,250</u></b>	<b><u>(\$6,055,400)</u></b>
<b>Source of Revenues</b>			
<b>General Fund</b>			
Bonding and/or other Borrowing	\$ 5,780,000	\$5,780,000	\$0
Operating Budget	\$ 3,918,250	\$3,476,998	(\$441,252)
Grants	\$ 1,317,000	\$1,328,252	\$11,252
Other Sources	\$ 250,000	\$250,000	\$0
<b>Subtotal General Fund Revenues</b>	<b><u>\$11,265,250</u></b>	<b><u>\$10,835,250</u></b>	<b><u>(\$430,000)</u></b>
<b>Enterprise Funds &amp; Tax Incremental Financing</b>			
Bonding and/or other Borrowing	\$ 6,475,000	\$2,965,000	(\$3,510,000)
Operating Budget	\$ 835,000	\$1,035,800	\$200,800
Grants	\$ 2,679,400	\$363,200	(\$2,316,200)
<b>Subtotal Enterprise Funds &amp; TIF</b>	<b><u>\$ 9,989,400</u></b>	<b><u>\$4,364,000</u></b>	<b><u>(\$5,625,400)</u></b>
<b>Total Revenues</b>	<b><u>\$21,254,650</u></b>	<b><u>\$15,199,250</u></b>	<b><u>(\$6,055,400)</u></b>