

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:
FINANCE COMMITTEE

Meeting Information

Date: November 14, 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 Riverwalk Funding Request (page 2)**
 - 3.2 Elderly Exemptions (page 3)**
 - 3.3 All Veterans' Tax Credit (page 5)**
- 4. New Business**
 - 4.1 Police Department Overtime Expense Update (page 9)**
 - 4.2 Fire Department Overtime Expense Update (page 10)**
 - 4.3 Radiological Emergency Preparedness (REP) Program Grant (page 11)**
 - 4.4 Chief Information Officer Update (page 12)**
 - 4.5 Electronic Pollbook Update (page 13)**
 - 4.6 Position of GIS Technician (page 14)**
 - 4.7 Position of Senior Planner (page 20)**
 - 4.8 City Sponsored Fireworks Discussion (26)**
- 5. Reports from Deputy City Manager/ Director of Finance & Administration**
 - 5.1 General Fund Unassigned Fund Balance Update (page 27)**
 - 5.2 Official Announcements & Posting Policy Amendment (page 29)**
 - 5.3 Fiscal Year 2019 Budget Process Discussion (page 32)**
 - 5.4 Monthly Financial Report (page 36)**
- 6. Other**
- 7. Adjournment**

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Riverwalk Funding Request

Date Submitted: June 16, 2017

Name of Person Submitting Item: Riverwalk Committee (Stacey Marchionni, Chair)

E-mail Address: jennifer.marsh@rochesternh.net

Meeting Date Requested: November 14, 2017

Issue Summary Statement: This item is continued from the City Council Workshop of July 18, 2017, agenda item 5 which can be viewed here: [City Council Workshop 2017-07-18](#) as well “kept in committee” at the October 10, 2017 Finance Committee agenda item 4.1 which can be viewed here: [Finance Committee October 10, 2017](#).

The City Council in FY2006 appropriated \$50,000 for a “Riverwalk Study.” The relevant CIP Budget Book page can be viewed here: [Riverwalk FY2006 Appropriation](#). The study was completed expending \$27,488.63, leaving \$22,511.37 unexpended. The study can be viewed here: [Riverwalk 2007 Plan](#). The City Council then de-authorized the unexpended funds and returned them to the Economic Development Reserve Fund. The Riverwalk Committee now requests that the City Council appropriate an amount equaling the prior unused funds for the purpose of a Master Plan Update and walking path improvements beginning in Hanson Pines.

Recommended Action: The Riverwalk Committee Chair is working with a consultant on figures that are less than the original proposed \$22k being sought from the Council. Ms. Marchionni will attend the November 14th Finance Committee to provide an update.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Elderly Exemptions Discussion

Date Submitted: October 3, 2017

Name of Person Submitting Item: Councilor Barnett

E-mail Address: <https://www.rochesternh.net/users/rgates/contact>

Meeting Date Requested: October 10, 2017

Issue Summary Statement:

City Councilor Barnett requested that Elderly Exemptions be placed on the Finance Committee agenda for October 10, 2017 as a discussion item.

The City's website contains information regarding exemptions here: [EXEMPTIONS INFO](#).

After a brief discussion, the Mayor directed the item be kept in committee for further discussion. As a follow up to that discussion, Chief Assessor Rice has provided the attached data.

Recommended Action:

None.

STRAFFORD COUNTY						
Town/City	Income Single	Income Married	Asset Limits	Exemption 65 to 74	Exemption 75 to 79	Exemption 80 up
BARRINGTON	\$ 30,000	\$ 50,000	\$ 125,000	\$ 85,000	\$ 127,500	\$ 161,500
DOVER	\$ 38,000	\$ 52,000	\$ 155,000	\$ 107,000	\$ 149,000	\$ 191,000
DURHAM	\$ 32,500	\$ 43,700	\$ 200,000	\$ 125,000	\$ 175,000	\$ 225,000
FARMINGTON	\$ 30,000	\$ 50,000	\$ 75,000	\$ 50,000	\$ 70,000	\$ 100,000
LEE	\$ 46,500	\$ 59,400	\$ 222,500	\$ 174,000	\$ 210,000	\$ 270,000
MADBURY	\$ 40,000	\$ 50,000	\$ 180,000	\$ 90,000	\$ 110,000	\$ 130,000
MIDDLETON	\$ 21,000	\$ 33,000	\$ 50,000	\$ 20,000	\$ 25,000	\$ 30,000
MILTON	\$ 30,000	\$ 40,000	\$ 75,000	\$ 42,500	\$ 64,000	\$ 85,000
NEW DURHAM	\$ 26,000	\$ 35,000	\$ 60,000	\$ 45,000	\$ 65,000	\$ 90,000
ROCHESTER	\$ 31,400	\$ 41,500	\$ 50,000	\$ 48,000	\$ 84,000	\$ 108,000
ROLLINSFORD	\$ 32,000	\$ 36,000	\$ 100,000	\$ 50,000	\$ 75,000	\$ 100,000
SOMERSWORTH	\$ 32,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 65,000	\$ 75,000
STRAFFORD	\$ 30,000	\$ 40,000	\$ 75,000	\$ 30,000	\$ 40,000	\$ 50,000
MEDIAN	\$ 31,400	\$ 43,700	\$ 100,000	\$ 50,000	\$ 75,000	\$ 100,000
AVERAGE	\$ 32,262	\$ 44,662	\$ 112,885	\$ 70,500	\$ 96,885	\$ 124,269
TOP 10 LARGEST MUNICIPALITIES BY POPULATION						
Town/City	Income Single	Income Married	Asset Limits	Exemption 65 to 74	Exemption 75 to 79	Exemption 80 up
CONCORD	\$ 33,400	\$ 45,800	\$ 90,000	\$ 72,818	\$ 118,420	\$ 202,124
DERRY	\$ 35,000	\$ 45,000	\$ 150,000	\$ 85,000	\$ 125,000	\$ 165,000
DOVER	\$ 38,000	\$ 52,000	\$ 155,000	\$ 107,000	\$ 149,000	\$ 191,000
KEENE	\$ 27,700	\$ 37,400	\$ 55,000	\$ 29,700	\$ 37,400	\$ 44,900
MANCHESTER	\$ 37,000	\$ 50,000	\$ 90,000	\$ 109,500	\$ 148,500	\$ 195,500
MERRIMACK	\$ 45,000	\$ 60,000	\$ 200,000	\$ 75,000	\$ 100,000	\$ 125,000
NASHUA	\$ 50,000	\$ 50,000	\$ 150,000	\$ 155,000	\$ 180,000	\$ 225,000
PORTSMOUTH	\$ 40,000	\$ 45,000	\$ 175,000	\$ 120,000	\$ 160,000	\$ 200,000
ROCHESTER	\$ 31,400	\$ 41,500	\$ 50,000	\$ 48,000	\$ 84,000	\$ 108,000
SALEM	\$ 34,100	\$ 45,500	\$ 68,300	\$ 68,300	\$ 102,400	\$ 136,500
MEDIAN	\$ 36,000	\$ 45,650	\$ 120,000	\$ 80,000	\$ 121,710	\$ 178,000
AVERAGE	\$ 37,160	\$ 47,220	\$ 118,330	\$ 87,032	\$ 120,472	\$ 159,302

FINANCE COMMITTEE

Agenda Item

Held in Committee 2017-10-10

Agenda Item Name: All Veterans' Tax Credit Discussion

Date Submitted: October 3, 2017

Name of Person Submitting Item: Chief Assessor Rice

E-mail Address: jonathan.rice@rochesternh.net

Meeting Date Requested: October 10, 2017

Issue Summary Statement:

Chief Assessor Rice will appear to provide information to the Committee regarding the ALL VETERANS' TAX Credit (see his attached letter dated September 25, 2017)

Recommended Action:

None.



City of Rochester, New Hampshire
Assessor's Office
19 Wakefield Street
Rochester, New Hampshire 03867-1915

Telephone
(603) 332-5109
Fax
(603) 335-7591

September 25, 2017

To: Finance Committee

From: Jonathan Rice, Chief Assessor
RE: RSA 72:28-b All Veterans' Tax Credit

RSA 72:28-b (below) went into law effective August 8, 2016. This all veterans' tax credit was created with "gap" veterans in mind; those veterans that did not serve during a qualifying war or armed conflict and did not receive a qualifying medal but served at least 90 days of active duty and received an Honorable discharge.

Senate Bill 80 was signed into law by the Governor on June 8, 2017. This bill allows a town or city adopting the all veterans' credit against property taxes to phase-in the amount over 3 years. See ***Bold Italics*** below.

72:28-b All Veterans' Tax Credit. –

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28. ***A town or city with an existing standard or optional veteran's tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veteran's tax credit over a 3-year period to match the standard or optional veterans' tax credit.***

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

There is no requirement that the phase-in period be completed in equal increments. Thus, municipalities have complete control over the 3-year incremental increase so long as by year 3 the credit granted be the same as the amount of the standard or optional tax credit in effect under RSA 72:28.

Currently there are 1,667 veterans in Rochester receiving the standard veterans' tax credit of \$250 under RSA 72:28. In the tables below I have utilized two formulas for estimating the impact of adopting RSA 72:28-b here in Rochester. The tables below present a worst case scenario, as if every "gap" veteran or surviving spouse would apply and qualify for the all veterans' tax credit at \$250.

METHOD A	Number	Credit Amount	Total Cost	Notes
Total Veterans	3,116			90% accuracy per Census
Percentage of NH Veteran Homeowners	0.81			Housing Assistance Council
Estimated number of Veteran's Homeowners	2,524			Housing Assistance Council
Currently Receiving Benefit under RSA 72:28 "Standard" (Rochester)	1,667	\$250	\$416,750	
Number of Veterans Remaining (may qualify under RSA 72:28b)	857	\$250	\$214,240	Does not take into consideration veteran's who would not qualify based on a less-than Honorable discharge, less than 90 days active duty or attrition.

METHOD B	Number	Credit Amount	Total Cost	Notes
Currently Receiving Benefit under RSA 72:28 "Standard" (New Hampshire)	54,790			
Currently Receiving Benefit under RSA 72:28 "Standard" (Rochester)	1,667			0.0304 percent of NH Total
Number of "GAP" Veterans	33,798			2014 NH Employment Security Report
Percentage of NH Veteran Homeowners	0.81			Housing Assistance Council
Number of "GAP" Veteran Homeowners	27,376			
Rochester's portion of "GAP" Veteran Homeowners	833	\$250	\$208,233	Does not take into consideration veteran's who would not qualify based on a less-than Honorable discharge, less than 90 days active duty or attrition.

The results of these two methods complement one another with a total worst case scenario impact of between \$208,233 and \$214,240. Keep in mind that it is incredibly unlikely that all identified "gap" veterans would qualify for the all veterans' tax credit due to minimum qualifications and attrition.

To estimate the actual potential impact of adopting RSA 72:28-b I have researched 9 of the top 10 largest municipalities by population in the State of New Hampshire (Rochester is #6 on the list). The results of my analysis are in the table below.

All Veterans' Tax Credit							
	Est. # of Gap Veterans	RSA 72:28-b Adopted	# Approved/Pending		Credit Amount \$		3-Year Phase In
			2017	2018	RSA 72:28	RSA 72:28-b	
Concord	548	No	-	-	\$150		
Derry	548	No	-	-	\$500		
Dover	548	No*	-	-	\$500		
Keene	274	No	-	-	\$225		
Manchester	1,369	No	-	-	\$400		
Merrimack	548	No	-	-	\$500		
Nashua	1,317	Yes, 6/2017**	78 (6%)	0	\$500	\$165	Yes: '17=\$165, '18=\$330, '19=\$500
Portsmouth	394	Yes, 2017	30 (8%)	5	\$500	\$500	No
Salem	485	Yes, 2017	39 (8%)	8	\$500	\$500	No
*Council will likely adopt for 2018 w/ 3-yr phase in							
**2017 application deadline extended until 8/21/17							

My experience has been that most municipalities wait until a resident petitions a warrant article at town meeting to adopt RSA 72:28-b. This may be due to the cost of adopting this tax credit. However, the initial cost of adoption was significantly reduced when the Governor signed SB80 into law on June 8, 2017.

If adopted, I am not aware of any absorption formulas to effectively calculate (estimate) the number of "gap" veterans who will apply and qualify for the tax credit in years 1, 2 and 3. However, as indicated in the table above 8% of the "gap" veterans identified in both Portsmouth and Salem (adopted RSA 72:28-b with no phase-in) were granted in the first year while only 6% of Nashua's "gap" veterans were granted the tax credit in year 1 of their 3-year phase in. I cannot be certain there is any correlation with the slight percentage difference in approved tax credits between the non-phase-in and phase-in options.

In my opinion, perhaps the biggest factor in determining how many veterans apply and are approved for the all veterans' tax credit is how it is publicized. If adopted, I believe there will be a direct correlation between the number of applications and the advertising efforts. In my estimation, 6 to 10% of the total "gap" veterans would

apply and qualify for the exemption in the first tax year. That equates to approximately 85 approved “gap” veterans at a cost of \$21,250 in year 1, if the all veterans’ tax credit is adopted without a 3-year phase-in (85 x \$500).

In conclusion, the signing of SB80 into law provides municipalities with the ability to lessen the initial cost of adopting the all veterans’ tax credit and will likely lead to an increase in the number of communities adopting this tax credit. However, the fact of the matter remains that 7 of the state’s 10 largest municipalities have yet to adopt the tax credit. While I believe the calculations do a decent job providing rough estimations of the total potential impact of adoption, I do not believe they should be relied upon. In my opinion, this is a feel good law in that the community can “feel good” giving something back to our Veterans (or their surviving spouses) who served at least 90 days of active duty and were Honorably discharged. However, this tax credit like any other tax credit/exemption comes with a cost to every other Rochester taxpayer who will be asked to share in this act of good will.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Police Department Overtime Expense Update

Date Submitted: November 8, 2017

Name of Person Submitting Item: Police Chief Toussaint

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

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Police Chief Toussaint will appear before the Finance Committee to provide an update on his department's overtime expenditures for fiscal year 2018.

Year to date summary:

Total Budget	\$ 91,546.00
Total Expended	\$ 63,452.09
Balance	\$ 28,093.91
Current Comp Time Liability	\$ 26,948.03
Available Budget	\$ 1,145.88
Number of Pay Periods	9
Percent Budgeted (allocated)	33.33%
Percent Expended (including comptime)	98.75%
Percent Expended with out comptime	31%

The detailed report can be found here: [PD OT Data](#).

Recommended Action: None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Fire Department Overtime Expense Update

Date Submitted: November 7, 2017

Name of Person Submitting Item: Fire Chief Klose

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

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Fire Chief Klose will appear before the Finance Committee to provide an update on his department's overtime expenditures for fiscal year 2018.

Year to date summary:

Summary Totals		% Expended
Total Budget	240,000.00	
Total Expended	132,717.44	
Available Budget	107,282.56	55%
Shift Coverage Spent		59.68%
Reserve Spent		37.81%

The detailed report can be found here: [Fire OT Data](#).

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Radiological Emergency Preparedness (REP) Program Grant

Date Submitted: November 9, 2017

Name of Person Submitting Item: Fire Chief Klose

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

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

In accordance with RSA 107-B, the NH Commissioner of Safety has determined that allocations of funds to support the Radiological Emergency Preparedness (REP) Program in Rochester for the State of New Hampshire Fiscal Year 2018 is \$26,197.00

City Council previously appropriated \$13,500.00 during the FY18 adopted budget process. As a result, the City is eligible for an additional \$12,697.00.

Approval of a supplemental appropriation would increase the appropriation to \$26,197 for FY18.

Recommended Action:

City Council approval of a FY2018 supplemental appropriation to the Fire Department's Radiological Emergency Preparedness Program (REP) Program.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Chief Information Officer Updates

Date Submitted: November 7, 2017

Name of Person Submitting Item: CIO Gonzalez

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

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Chief Information Officer Gonzalez will appear before the Finance Committee to provide an overview of the capital projects being carried out in the IT Department, provide some of her thoughts on planning for fiscal year 2019 CIP projects as well a general report on the IT Department.

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Electronic Pollbook Update

Date Submitted: November 7, 2017

Name of Person Submitting Item: City Clerk Walters

E-mail Address: Kelly.walters@rochesternh.net

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

City Clerk Walters arranged for the piloting of an electronic pollbook at the Ward 4 balloting that occurred November 7, 2017. Ms. Walters will appear before the Finance Committee to provide a report on this pilot project.

Information from the Secretary of State can be found here: [SoS E-Pollbook Info.](#)

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: GIS Technician – New Position

Date Submitted: November 9, 2017

Name of Person Submitting Item: City Manager Fitzpatrick

E-mail Address: <https://www.rochesternh.net/users/dfitzpatrick/contact>

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Per the Employment Policy Handbook ([click here for EPH](#)) Section II, Amendment of Rules as well as the City Charter Section 62 ([click here for Charter](#)) Personnel Advisory Board, the City Manager has created a new position called GIS Technician. The job description and Personnel Advisory Board meeting minutes are attached. The City Manager submits this new position as an amendment to the City's Classification, Compensation, Merit and Evaluation Plan ([click here for Merit Plan](#)).

Recommended Action:

Submission to the full City Council for consideration.

**Personnel Advisory Board
September 29, 2017 3:00PM
City Hall Conference Room**

Members present:

David Dubois
David Stevens

Members absent:

Joanne Sylvain

Others Present:

Diane Hoyt, Human Resource Manager
Blaine Cox, Deputy City Manager
Jim Campbell, Director of Planning

Review of new/amended classifications

1. Senior Planner; David Dubois **moved** to recommend pay grade 8. David Stevens **seconded** the motion. The **motion carried** by a unanimous vote.
2. GIS Technician; David Dubois **moved** to recommend pay grade 9. David Stevens **seconded** the motion. The **motion carried** by a unanimous vote.

Meeting adjourned at 4:40 PM.

GIS Technician

Statement of Duties

Position provides manual and technical field and office work in the areas of infrastructure GIS quantification, delineation and integration, and infrastructure construction, inspection and documentation. Technical areas include transportation, building structure, land and utilities.

Supervision

Works under the general direction of the City Engineer. Performs responsible work of a specialized and technical nature compiling, mapping, tracking information for municipal services; requires the exercise of a degree of professional judgment in analyzing facts and circumstances of generally routine technical projects to determine the appropriate course of action.

Job Environment

Works in office and field locations, which, on a recurring basis, requires the ability to walk across rough or potentially hazardous terrain with exposure to variable weather, conditions, hazards associated with construction sites and fumes or airborne particles.

Operates computers, standard office equipment and GIS office and field equipment; operates light truck and an automobile.

Makes periodic contact with the general public involving complex information requiring accuracy, tact, discretion and judgment; makes periodic contact with all other city departments, utilities, businesses, and local and state agencies.

Errors may result in time and monetary loss, poor public relations, reduced services to citizens, damage to buildings, equipment, and facilities, personal injury, injury to colleagues, danger to public health and safety, environmental damage, and legal repercussions.

Essential Functions

The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

- Creates, edits, and maintains City-maintained infrastructure and other data in GIS (ERSI).
- Creates comprehensive static maps and interactive webmaps utilizing ESRI GIS software.
- Operates, maintains, and supports the use of tablets and GPS equipment to capture location and physical data attributes of infrastructure in the field.
- Assists in the collection and integration of GIS data in support of asset management platforms.
- Liaises with personnel of other public works divisions such as water, wastewater and utility billing and other municipal departments to foster, promote and support GIS initiatives.
- Works closely and cooperatively with Public Works staff and its consultants in developing its Asset Management Program.
- Works closely with and trains Public Works staff to utilize tablets and mobile applications to capture asset management-related information.
- Inspects construction on all types of infrastructure projects to ensure that construction is done consistent with specifications, all applicable codes, special provisions and plans.
- Evaluates drainage issues and formulates technical solutions.
- Oversees material testing conducted by contractors and consultant testing companies to ensure conformance with specifications.
- Oversees permit application review and issuance (e.g. driveway, excavation, utilities).
- May be trained to execute other GIS or plane surveying related duties.
- Other duties as assigned.

Recommended Minimum Qualifications

Education and Experience

Minimum two year degree in GIS Science, Geometrics, Mapping Sciences, land surveying technology or GIS; at least two years of work experience in infrastructure construction inspection, traffic and transportation, water resources, and/or property; or an equivalent combination of education and experience. Planar surveying experience is desirable.

Special Requirements

Drivers License: Valid Operator license required

Knowledge, Ability and Skill

Knowledge: Considerable knowledge of the principles and practices of developing and maintaining a GIS including proficiency using CAD software and database software, knowledge of the methods, materials and equipment used in public works construction; considerable knowledge of surveying, construction methods and map preparation; general knowledge of the design and implementation of ongoing database maintenance programs. Working knowledge of municipal operations, related to water, sewer, and roadway systems. Knowledge in the use with various database software platforms; Microsoft Office, ESRI ArcGIS Desktop 10.x, and ESRI ArcGIS Online.

Ability: Ability to operate computerized, drafting, and mapping equipment including but not limited to, GPS equipment,, data collectors, computers, digitizers, scanners, mobile devices, and other miscellaneous technology. Ability to prepare specifications and technical reports. Ability to collect, track and maintain data related to system condition assessments. Ability to establish and maintain effective working relationships with associates, contractors, the public and employees in other municipal departments and City officials. Ability to interpret boundary surveys and as-built plans. Abilities to operate field surveying equipment, produce narrative descriptions of meets and bounds and deed a plus.

Skill: Excellent communication skills, both oral and written. Good computer skills using engineering software, word processing, spreadsheets and databases.

Physical Requirements

Work is primarily of an intellectual nature but requires the lifting of equipment and materials up to 30 pounds and the ability to walk across rough or potentially hazardous terrain. The employee must be able to hear normal sounds, distinguish sound as voice patterns and communicate through human speech.

This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the employer and requirements of the job change.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Senior Planner – New Position

Date Submitted: November 9, 2017

Name of Person Submitting Item: City Manager Fitzpatrick

E-mail Address: <https://www.rochesternh.net/users/dfitzpatrick/contact>

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Per the Employment Policy Handbook ([click here for EPH](#)) Section II, Amendment of Rules as well as the City Charter Section 62 ([click here for Charter](#)) Personnel Advisory Board, the City Manager has created a new position called Senior Planner. The job description and Personnel Advisory Board meeting minutes are attached. The City Manager submits this new position as an amendment to the City's Classification, Compensation, Merit and Evaluation Plan ([click here for Merit Plan](#)).

Recommended Action:

Submission to the full City Council for consideration.

**Personnel Advisory Board
September 29, 2017 3:00PM
City Hall Conference Room**

Members present:

David Dubois
David Stevens

Members absent:

Joanne Sylvain

Others Present:

Diane Hoyt, Human Resource Manager
Blaine Cox, Deputy City Manager
Jim Campbell, Director of Planning

Review of new/amended classifications

1. Senior Planner; David Dubois **moved** to recommend pay grade 8. David Stevens **seconded** the motion. The **motion carried** by a unanimous vote.
2. GIS Technician; David Dubois **moved** to recommend pay grade 9. David Stevens **seconded** the motion. The **motion carried** by a unanimous vote.

Meeting adjourned at 4:40 PM.

SENIOR PLANNER

Statement of Duties

Technical and administrative work in providing information related to the provision of short-range and long-range planning and to the implementation of site review and subdivision regulations and zoning requirements for the community; occasionally performs special projects as assigned by the City Manager; all other related work as required.

Supervision

Works under the direct supervision of the Chief of Planning. Generally establishes own work plan and priorities to complete work; refers unusual cases to supervisor. In the absence of the Chief Planner and Director supervises secretary.

Exercises some independent judgment in the rendering of professional advice to a variety of city boards, commissions, and committees.

Performs varied, responsible planning duties requiring comprehensive knowledge of state land use statutes, the Rochester zoning ordinance and site review and subdivision regulations. Reviews plans and accompanying documents for compliance with local and state laws and regulations. Must exercise judgment and initiative to insure site and subdivision plans approved by the Planning Board incorporate all required changes prior to plan certification. The incumbent must demonstrate considerable initiative and judgment in conducting planning surveys and research projects. Work is reviewed through conferences, analysis of decisions and the evaluation of work completed.

Job Environment

Work is generally performed under typical office conditions. Frequently work is performed in the field with exposure to various weather conditions and hazards often found at construction sites. Required to attend numerous regular evening meetings with various city boards, commissions, and committees. In addition, may be required to work on weekends and may be contacted at home at any time to respond to important situations or emergencies.

Operates a computer and general office equipment, such as a personal computer, calculator, copier, facsimile machine and telephone. Also operates an automobile.

Makes regular contact with the general public, lawyers, engineers, local Board and Commission members, and local officials as well as officials of outside agencies. Contact is by telephone, in

City of Rochester, N. H.
Planner I/Grade
Adopted 02/06/01
Amended 04/02/07, xx/xx/xx
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person, e-mail and by correspondence and personal meetings. Requires good negotiation skills, public relations skills, and customer service skills.

Errors in either the technical application of state and local laws and regulations, recognized planning procedures, or provision of community resources could result in monetary loss, reduced levels of service, confusion and delay in the provision of services and could have legal and/or financial repercussions for the city.

Essential Functions

The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

Assists other City Departments, the Historic District Commission, Arts & Culture Commission, and Planning Board in the provision of planning related services to the community. Also assists other Ad Hoc Committees as needed.

Collects data on various issues such as capital programming, Planning Board agenda items, Historic District Commission items, Arts & Culture items etc. in accordance with department policies and procedures. Adheres to all Planning and Development Department Standard Operating Procedures (SOPs).

Monitors and tracks surety provided in conjunction with Subdivision and Site Review plans to insure all conditions are met.

Monitors compliance with conditions of approval and works with developers, lawyers, engineers and other interested parties in solving Certificate of Occupancy and other technical planning issues.

Participates in enforcement of violations, as appropriate.

Conducts preconstruction, minor and special downtown site review meetings and assists in the preparation of official documents, and correspondence to ensure compliance with local and state laws and policies; maintains detailed and accurate records.

Proposes amendments to the City's zoning ordinance and site plan/subdivision regulations and works with Chief Planner and Director to write the proposed language.

City of Rochester, N. H.
Planner I/Grade
Adopted 02/06/01
Amended 04/02/07, xx/xx/xx
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Assists landowners, developers, and other interested parties seeking interpretation of the city's zoning ordinance and the subdivision and site review regulations of the Planning Board; provides technical assistance to city departments in planning matters; acts as the Planning and Development department's primary contact for zoning ordinance matters. Provides exceptional customer service.

Reviews project narrative/change of use applications.

Assists in reviewing applications submitted to the Planning Board for technical accuracy and provides comments and recommendations to Planning Staff and/or Planning Board.

Coordinates other reviews and approvals necessary for the issuance of building permits and certificates of occupancy to determine compliance with Planning Board approvals.

Assists in the periodic updates the city's comprehensive master plan and other various studies. Assists in maintaining population and building information for the city. Tracks development trends.

Prepares and submits written reports and grant applications as required;

Conducts professional studies in response to requests from superior.

Attends board and staff meetings as well as professional meetings when required.

Performs other similar or related work as required, directed, or as the situation dictates while adhering to all deadlines.

Recommended Minimum Qualifications

Education and Experience

Bachelors Degree in Urban Planning, Geography, Landscape Architecture or related field and three years of experience in municipal planning; or any equivalent combination of education and experience, which provides the required knowledge, skills, or ability required. Master's Degree in Planning or related field preferred.

Special Requirements

Certification by the American Institute of Certified Planners (AICP) is highly desirable. Possession of a New Hampshire motor vehicle operator's license required.

City of Rochester, N. H.
Planner I/Grade
Adopted 02/06/01
Amended 04/02/07, xx/xx/xx
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Knowledge, Ability and Skill

Knowledge: Knowledge of principles and practices of planning, zoning and local land use procedures, codes and standards. Some knowledge of G.I.S. computer-based mapping techniques.

Ability: Ability to conduct independent investigations, analysis and research and to present conclusions in a clear and concise manner. Ability to communicate effectively, orally and in writing. Ability to use a personal computer. Ability to operate a telephone and standard office equipment. Ability to interpret ordinances and regulations accurately. Ability to establish and maintain effective working relationships with other city staff, board, commission, committee members, city officials, and the general public.

Skill: Excellent planning and organizational skills. Excellent employee relations and public relations skills and ability to handle multiple tasks. Good judgment and integrity and to maintain effective staff and community relations. Excellent negotiation skills. Excellent time management skills.

Physical and Mental Requirements

Minimal physical effort generally required in performing duties under typical office conditions. Occasional moderate physical effort required when conducting field inspections. Ability to maneuver stairs and uneven terrain for field inspections during all types of weather conditions. Position requires the ability to operate a keyboard and standard office equipment at efficient speed. Occasionally required to lift office equipment weighing no more than 30 pounds. The employee is frequently required to use hands to finger, handle or feel objects, tools, or controls and to reach with hands and arms. The employee is frequently required to sit, talk and hear. Specific vision requirements include close vision, distance vision, ability to distinguish between shades of color, and to adjust focus.

This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the employer and requirements of the job change.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: City Sponsored Fireworks Display

Date Submitted: June 14, 2017

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

This item has been “kept in committee” for further discussion.

The City Council decided to support a City sponsored firework display earlier this calendar year. Funding was originally going to come from Fiscal Year 2017 contingency, however, subsequent discussion on the date of the event determined it would be funded from Fiscal Year 2018 contingency. The event was cancelled on June 14th due to issues surrounding use of the Fairgrounds.

Discussion then occurred regarding the idea of sponsoring the fireworks in conjunction with the annual Wings & Wheels event at the Skyhaven airport in June of 2018. However, airport authorities have indicated that this will not be possible.

Recommended Action:

None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: General Fund Unassigned Fund Balance Update

Date Submitted: November 5, 2017

Name of Person Submitting Item: Deputy Finance Director Connors

E-mail Address: roland.connors@rochesternh.net

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Attached is a copy of the June 30, 2017 General Fund unassigned fund balance report (unaudited).

The top section shows the amount voted from surplus during the adopted budget process and throughout the fiscal year. The bottom section shows the unaudited results of the year's activities.

In the end, the overall School activity was a reduction of \$119,759.31 to the G/F unassigned fund balance. The City G/F activity produced an increase of \$466,767.31 in addition to covering the supplemental appropriations totaling \$2,127,062.36 (includes the \$796,326 transfer to the School Bldg Capital Reserve Fund).

The net of the City and School activity (\$466,767.31 - \$119,759.31) is a \$347,008 increase to the unassigned fund balance.

Recommended Action:

None.

FY17 Use of General Fund Unassigned Fund Balance

Description	Date	City & County	School	Subtotal
FY17 Adopted Budget	06/21/2016	1,568,422.00	373,727.00	1,942,149.00
Acquisition - 0 Rochester Hill Rd	10/04/2016	102,066.36	-	102,066.36
Acquisition - 295 Rochester Hill Rd	10/04/2016	250,000.00	-	250,000.00
Acquisition - 294 Rochester Hill Rd	01/06/2017	450,000.00	-	450,000.00
Rte 125 Pedestrian Bridge	02/14/2017	50,000.00	-	50,000.00
LED Street Lights	03/07/2017	350,000.00	-	350,000.00
Gauthier Farm Easement	03/07/2017	128,650.00	-	128,650.00
Milton Rd - Flat Rock Intersection	03/07/2017	20.00	-	20.00
School Building Capital Reserve Fund	04/07/2017	-	796,326.00	796,326.00
Use of Fund Balance		2,899,158.36	1,170,053.00	4,069,211.36
Beginning Balance 06/30/2016 (MS-535)				16,449,285.00
FY17 Expenditures		35,996,210.80	59,412,129.20	95,408,340.00
FY17 Revenues		36,462,978.11	59,292,369.89	95,755,348.00
Increase(Decrease) Unassigned Fund Balance		466,767.31	(119,759.31)	347,008.00
Ending Balance 06/30/2017 (Unaudited)				16,796,293.00

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Official Announcements & Postings PPM Amendment

Date Submitted: October 10, 2017

Name of Person Submitting Item: Deputy Mayor Varney

E-mail Address: <https://www.rochesternh.net/users/rvarney/contact>

Meeting Date Requested: November 14, 2017

Issue Summary Statement:

Deputy Mayor Varney at the October 10th Finance Committee meeting requested that meeting minutes be posted on the City's website within 5 days, even if only available in draft form.

The Official Announcements & Postings PPM has been amended to reflect this request (see attached).

Recommended Action:

None.



POLICY AND PROCEDURE MEMO

SUBJECT:

NO.

DATE:

CITY MANAGER

I. STATEMENT:

This policy is intended to provide City personnel with guidance regarding announcements, postings and others information for public dissemination related to the meetings and other work of City boards, commissions and committees. The City seeks to fully meet requirements of open government (in accordance with RSA 91-A) as well as the desire of the City Council for the City to operate in the most transparent manner as practicable. To these ends, please familiarize yourself with the City's Administrative Procedure regarding the Right to Know statute and follow the steps below.

II. PROCEDURE

1. The package of materials for meetings of the Council and Council subcommittees will be completed and distributed no less than 5 calendar days prior to the specified meeting date.
2. The public postings notifying the public of meetings of the Council and Council subcommittees will be posted in "hard copy" in at least two separate public locations as well as on the City's website. A "public location" is defined as a location accessible to the general public at all hours. Unless otherwise stipulated by the Committee Chair, the two public locations shall be exterior locations at City Hall and the Rochester Public Library.
3. The public postings notifying the public of meetings of the Council and Council subcommittees will contain the following specifics regarding said meeting:
 - 3.1 Date
 - 3.2 Time
 - 3.3 Location
 - 3.4 Tentative Agenda
 - 3.5 Proper Statutory Citations of any Non-Public Sessions, when applicable
4. Statutorily required Public Hearings will be posted according to the requirements of relevant state statutes, including newspaper Public Notices. Public Hearing Notices are to be drafted in a manner that clearly states the purpose of said hearing.
- 4.5 Meeting Minutes will be made available and posted to the City website within 5 days in final or draft form.



POLICY AND PROCEDURE MEMO

SUBJECT:

NO.

DATE:

CITY MANAGER

56. It is recognized that all meetings of the Council and Council subcommittees are “meetings to be held in public” and not “public meetings.” Therefore, an agenda item allowing “public input” will be at the discretion of the committee chair.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: **Fiscal Year 2019 Budget Process Discussion**

Date Submitted: **November 9, 2017**

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

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

Meeting Date Requested: **November 14, 2017**

Issue Summary Statement:

Senior Accountant Sullivan, being responsible for the annual budget development process as the chief budget officer for the city, was requested to review his notes regarding budget development and format changes contemplated during the fiscal year 2018 budget process by the City Council, City Manager and others. Please find attached his response to this request. A summary of his points follows:

1. Refine the definition of what constitutes a “capital project.” Items that are a relatively small dollar amount or have a short lifespan that have been included as capital expenditures in the past should be moved to departmental operating budgets.
2. Similar to #1 above, requests for vehicles, equipment, building repairs, and other miscellaneous one-time services are essentially Fiscal Year Capital Purchase requests, and should not be incorporated in the six-year Capital Improvements Plan. These items are typically cash funded and would therefore reduce the transfer out to CIP by the same amount they increase the overall General Fund operating budget appropriation.
3. Related to items #1 and #2, a benefit to these approaches is that any unexpended funds at year end flow back to fund balance as opposed to remaining in a capital project fund. However, a strict budget transfer rule should also be put in place that disallows transferring any surplus related to the specific capital appropriation to any other O&M funds. This would ensure any surplus closes to fund balance as intended.
4. Only include in the formal Six Year Capital Plan those projects that solidly

accepted by the City Manager and Council as viable projects. Wish list type projects, tentative projects, etc. can be discussed and documented (CIP I&O “excluded” list?) but should not be added to the formal plan.

5. As has been discussed over the past several budget cycles, the annual capital bonding appropriation totals (additions to the authorized but unissued list) should have some type of limitation benchmark. The Finance team will work to refine the format of the data related to this concept.

Finally, one additional item of refinement mentioned during the fiscal year 2018 budget process was to eliminate the inclusion of I&O “included” items from the I&O process, i.e. if the City Manager includes an appropriation in his recommended budget the item should not appear at all as an I&O item.

Recommended Action:

Discussion & direction to Finance staff.

September 6, 2017

To: Blaine Cox

c: Roland Connors

Fm: Mark Sullivan

Re: FY19 CIP Budget Format Suggested Changes.

Capital Improvements-Six Year Plan:

The official six year Capital Improvements Plan (CIP) should only include Capital Improvement projects related to city infrastructure, buildings, and technology that are multi-year projects, or single year projects that meet the bond threshold. Further, the initial projects put into the 6 year plan should be comprised of mandatory, essential, and maintenance. No desirable projects, wish list projects, or projects with exaggerated dollar amounts should be in the 6 Year plan. Moreover, any projects Council designates as “Postponed” will also be excluded in the six year plan. Department heads will need to carefully evaluate the projects they believe need to be in the 6 Year Plan, and additional discussions will have to occur during the budget meetings. The CIP database can still be used to track all projects, but only those designated as part of the 6 Year Plan will be presented in the City Manager Proposed Budget.

Capital Purchase Requests:

All other requests for vehicles, equipment, building repairs, and other miscellaneous one time services are essentially Fiscal Year Capital Purchase requests, and should not be incorporated in the six year Capital Improvements Plan. Even though many of these Fiscal Year Capital Purchase Request items are recurring in nature they are essentially recurring O&M budget items, and typically Cash Funded. For example: Police Cruiser purchases of \$100,000 cash funded is not a Capital Improvement Project, but simply a Capital Purchase request by virtue of the dollar amount.

The Capital Purchase Requests can still use the CIP database to record and describe these purchase requests. The request summary sheets can be a separate section in either the O&M budget book, or the CIP book. Further, the Cash Funded Capital Purchase Requests should not be placed into multi-year funds. The funding can be recorded in the Departments Fiscal Year O&M budget in an appropriate account only after City Manager/Deputy City Manager acceptance of the project. Provided Council adopts the projects Department will manage funds in their O&M budget.

The advantage to this methodology is that any unexpended funds at fiscal year end will close to general fund undesignated fund balance, or contribute to enterprise fund cash reserve balance. In addition, it will eliminate the need to present Council with agenda bills for small dollar cash deauthorizations that routinely occur when these types of projects are placed into multi-year fund accounts. Further, it will reduce the extra bookkeeping man-hours involved with

tracking these projects in multi-year funds, and not artificially inflate the 6 Year Capital Improvements Plan.

However, a strict budget transfer rule should also be put in place that disallows transferring any surplus related to the specific capital appropriation to any other O&M funds. This would ensure any surplus closes to fund balance as intended. Naturally, the Department O&M account capturing this activity will be reviewed at fiscal year end as part of the annual audit preparation.

Special Considerations:

Certain cash funded projects may need special consideration and be exempt from the multi-year fund rule. For example; Planning, MIS and City Clerk office in recent years have requested smaller capital appropriations each fiscal year and accumulated the funds in multi-year accounts until projects are ready to commence. This methodology is sometimes advantageous from a Tax Cap allowance perspective.

Capital Improvements Plan Bonding Request Limitations:

The Capital Improvements Plan really should have some type of fiscal year increase governor applied related to Borrowing. On the General Fund side we need to maintain a reasonable cushion between our Debt Burden and the Debt Limit ceiling. My sense is 75% is an appropriate baseline level and leaves some ceiling space for critical, or emergency events. As a result, the new fiscal year baseline bond appropriations wouldn't be a measurement of prior year appropriations, it would be a measurement of the Debt Limit ceiling, less the reserve. Obviously, Council can exceed the baseline if they desire. Below is a General Fund example,

Equalized Assessed Value: \$2.3 Billion
GF-Debt Limit-3% of Equalized: \$69 Million
GF-City Debt Burden: \$50 Million
Margin: \$19 Million
Reserve at 75% of Margin: \$14 Million
Available for Budgetary: \$5 Million

Since Water and Sewer Funds have much higher Debt Limit percentages those funds could match the City's amount as a baseline. Only complication is we don't typically receive the revised Equalized Valuation numbers until late April each year. So, the initial budgetary baseline would have to use the prior year Equalized Valuation numbers, perhaps matched up with an updated net debt position. Obviously, this methodology needs more examination, but it's a start for the discussion.

Capital Purchase Requests Limitations:

Cash funded capital purchase requests are incorporated into the O&M budget and be part of the Tax Cap Allowance calculation. This methodology will not change.

FINANCE COMMITTEE

Agenda Item

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

For the full detail report, click here: [October 2017 Financial Detail Report](#)

Revenues Summary – General Fund, Enterprise Funds

ACCOUNT DESCRIPTION	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
11031 CITY CLERK REVENUE	\$ 105,320.00	\$ 36,264.75	\$ 69,055.25	34.4
11051 ASSESSORS REVENUES	\$ -	\$ 96.00	\$ (96.00)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 55,000.00	\$ 83,766.35	\$ (28,766.35)	152.3
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ -	\$ 1,000.00	0.0
11071 TAX COLLECTOR REVENUE	\$ 30,204,907.00	\$ 14,741,743.26	\$ 15,463,163.74	48.8
11081 GENERAL OVERHEAD REVENUE	\$ 4,625,450.00	\$ 1,609,468.42	\$ 3,015,981.58	34.8
11082 GENERAL OVERHEAD REVENUE	\$ 1,441,166.00	\$ -	\$ 1,441,166.00	0.0
11091 PUBLIC BLDGS REVENUE	\$ -	\$ 269.25	\$ (269.25)	100.0
11101 PLANNING	\$ 16,250.00	\$ 7,353.11	\$ 8,896.89	45.2
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 16,674.18	\$ 33,325.82	33.3
12011 POLICE CITY REVENUE	\$ 287,139.00	\$ 67,896.94	\$ 219,242.06	23.6
12021 FIRE CITY REVENUE	\$ 17,350.00	\$ 3,971.58	\$ 13,378.42	22.9
12022 FIRE STATE REVENUE	\$ 13,500.00	\$ -	\$ 13,500.00	0.0
12031 DISPATCH CENTER	\$ 60,290.00	\$ 60,289.44	\$ 0.56	100.0
12041 CODE ENFORCEMENT REVENUE	\$ 393,110.00	\$ 180,368.20	\$ 212,741.80	45.9
13011 PUBLIC WORKS REVENUE	\$ 41,250.00	\$ 13,509.63	\$ 27,740.37	32.8
13012 STATE HIGHWAY SUBSIDY	\$ 530,930.00	\$ 188,143.64	\$ 342,786.36	35.4
14011 WELFARE REVENUE	\$ 6,500.00	\$ -	\$ 6,500.00	0.0
14021 RECREATION REVENUE	\$ 128,000.00	\$ 77,498.08	\$ 50,501.92	60.5
14031 LIBRARY REVENUE	\$ 16,290.00	\$ 4,581.00	\$ 11,709.00	28.1
1000 GENERAL FUND	\$ 98,600,472.00	\$ 39,210,050.49	\$ 59,390,421.51	39.8
ACCOUNT DESCRIPTION	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 826,497.63	\$ 5,351,070.37	13.4
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 923,500.06	\$ 6,997,412.94	11.7
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 117,348.17	\$ 484,143.83	19.5

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	ENCUMBRANCES	AVAILABLE BUDGET	% USED
11000051 CITY MANAGER	\$ 443,619.00	\$ 122,042.45	\$ 43,271.47	\$ 278,305.08	37.30
11012351 ECONOMIC DEVELOPMENT	\$ 478,569.00	\$ 168,522.68	\$ 32,541.15	\$ 277,505.17	42.00
11020050 MUNICIPAL INFORMATION	\$ 605,662.00	\$ 164,542.33	\$ 19,184.51	\$ 421,935.16	30.30
11030051 CITY CLERK	\$ 298,925.00	\$ 87,784.97	\$ 43,540.42	\$ 167,599.61	43.90
11040050 ELECTIONS	\$ 32,519.00	\$ 2,812.73	\$ 5,461.60	\$ 24,244.67	25.40
11050070 ASSESSORS	\$ 443,600.00	\$ 134,971.51	\$ 33,300.41	\$ 275,328.08	37.90
11060051 BUSINESS OFFICE	\$ 526,898.00	\$ 176,180.76	\$ 1,465.00	\$ 349,252.24	33.70
11063151 HUMAN RESOURCES	\$ 163,882.00	\$ 42,117.77	\$ 3,905.07	\$ 117,859.16	28.10
11070070 TAX COLLECTOR	\$ 349,555.00	\$ 107,366.88	\$ 1,599.14	\$ 240,588.98	31.20
11080050 GENERAL OVERHEAD	\$ 781,958.00	\$ 219,458.93	\$ 182,767.25	\$ 379,731.82	51.40
11090050 PB CITY WIDE 50	\$ 642,421.00	\$ 180,624.32	\$ 15,508.40	\$ 446,288.28	30.50
11090051 PB CITY HALL 51	\$ 52,781.00	\$ 17,209.69	\$ 6,868.73	\$ 28,702.58	45.60
11090052 PB OPERA HOUSE 52	\$ 40,724.00	\$ 13,694.15	\$ 3,695.08	\$ 23,334.77	42.70
11090054 PB CENTRAL FIRE 54	\$ 10,717.00	\$ 2,785.03	\$ 3,799.26	\$ 4,132.71	61.40
11090055 PB GONIC FIRE 55	\$ 10,213.00	\$ 3,045.86	\$ 3,617.87	\$ 3,549.27	65.20
11090056 PB LIBRARY 56	\$ 19,303.00	\$ 8,996.58	\$ 7,574.41	\$ 2,732.01	85.80
11090057 PB DPW GARAGE 57	\$ 11,973.00	\$ 4,862.50	\$ 4,529.51	\$ 2,580.99	78.40
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 68.58	\$ -	\$ 681.42	9.10
11090061 PB HISTORICAL MUSEUM	\$ 1,600.00	\$ 186.00	\$ 770.00	\$ 644.00	59.80
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 918.91	\$ 131.67	\$ 3,954.42	21.00
11090064 PB GONIC POOL 64	\$ 7,380.00	\$ 519.40	\$ 131.67	\$ 6,728.93	8.80
11090065 PB EAST ROCHESTER POO	\$ 2,650.00	\$ 459.39	\$ 6.66	\$ 2,183.95	17.60
11090068 PB GROUNDS 68	\$ 7,460.00	\$ 1,129.26	\$ 200.00	\$ 6,130.74	17.80
11090069 PB DOWNTOWN 69	\$ 17,000.00	\$ 5,260.12	\$ 2,136.00	\$ 9,603.88	43.50
11090070 PB REVENUE BUILDING 7	\$ 21,847.00	\$ 5,824.55	\$ 4,128.45	\$ 11,894.00	45.60
11090071 PB PLAYGROUNDS 71	\$ 1,590.00	\$ -	\$ 11.18	\$ 1,578.82	0.70
11090075 PB NEW POLICE STATION	\$ 22,267.00	\$ 7,076.81	\$ 7,428.11	\$ 7,762.08	65.10
11090077 PB OLD POLICE STATION	\$ 36,119.00	\$ 5,981.97	\$ 3,149.78	\$ 26,987.25	25.30
11102051 PLANNING	\$ 382,398.00	\$ 110,469.88	\$ 6,789.14	\$ 265,138.98	30.70
11200051 LEGAL OFFICE	\$ 576,345.00	\$ 149,517.72	\$ 4,131.47	\$ 422,695.81	26.70
12010053 PD ADMINISTRATIVE SER	\$ 1,902,607.00	\$ 500,676.96	\$ 43,484.58	\$ 1,358,445.46	28.60
12012453 PD PATROL SERVICES	\$ 4,758,186.00	\$ 1,327,509.18	\$ -	\$ 3,430,676.82	27.90
12012553 PD SUPPORT SERVICES	\$ 415,523.00	\$ 119,074.46	\$ -	\$ 296,448.54	28.70
12020054 FIRE DEPARTMENT	\$ 4,317,891.00	\$ 1,212,103.08	\$ 30,253.23	\$ 3,075,534.69	28.80
12020055 FIRE DEPT 55 GONIC SU	\$ 28,556.00	\$ 2,929.88	\$ -	\$ 25,626.12	10.30
12020754 CALL FIRE	\$ 31,082.00	\$ -	\$ -	\$ 31,082.00	0.00
12030153 DISPATCH CENTER	\$ 752,814.00	\$ 220,930.35	\$ 7,960.45	\$ 523,923.20	30.40
12040051 CODE ENFORCEMENT	\$ 579,216.00	\$ 180,584.90	\$ 3,990.16	\$ 394,640.94	31.90
12050050 AMBULANCE	\$ 57,945.00	\$ -	\$ -	\$ 57,945.00	0.00
13010057 PUBLIC WORKS	\$ 2,083,684.00	\$ 580,907.72	\$ 402,803.50	\$ 1,099,972.78	47.20
13010957 WINTER MAINTENANCE	\$ 476,806.00	\$ 4,487.16	\$ 56,975.74	\$ 415,343.10	12.90
13020050 CITY LIGHTS	\$ 239,000.00	\$ 67,332.20	\$ 1,842.97	\$ 169,824.83	28.90
14010051 WELFARE	\$ 467,177.00	\$ 124,461.78	\$ 13,108.53	\$ 329,606.69	29.40
14022072 RECREATION ADMINISTRA	\$ 608,545.00	\$ 169,419.15	\$ 5,534.16	\$ 433,591.69	28.70
14022150 RECREATION PLAYGROUND	\$ 86,237.92	\$ 71,133.39	\$ 99.68	\$ 15,004.85	82.60
14022250 RECREATION POOLS	\$ 81,479.08	\$ 58,548.47	\$ 35.00	\$ 22,895.61	71.90
14030056 LIBRARY	\$ 1,203,985.00	\$ 383,497.70	\$ 27,911.90	\$ 792,575.40	34.20
15000051 COUNTY TAX	\$ 6,308,218.00	\$ -	\$ -	\$ 6,308,218.00	0.00
17010051 TRANSFERS/PAYMENTS DE	\$ 4,090,020.00	\$ 1,317,464.55	\$ -	\$ 2,772,555.45	32.20
17030050 OVERLAY	\$ 92,256.00	\$ 13,595.73	\$ -	\$ 78,660.27	14.70
17040051 TRANSFER TO CIP & OTH	\$ 3,416,494.00	\$ 673,546.00	\$ -	\$ 2,742,948.00	19.70
1000 GENERAL FUND	\$ 98,600,472.00	\$ 27,813,804.00	\$ 5,916,098.30	\$ 64,870,569.70	34.20
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 1,156,374.06	\$ 109,302.81	\$ 4,911,891.13	20.50
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 2,308,817.75	\$ 104,497.10	\$ 5,507,598.15	30.50
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 179,221.15	\$ 15,082.95	\$ 407,187.90	32.30