

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

**Meeting Information**

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**Date:** December 12, 2017  
**Time:** 7:00 P.M.  
**Location:** City Council Chambers  
31 Wakefield Street  
Rochester, New Hampshire

**Agenda**

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- 1. Call to Order**
- 2. Public Input**
- 3. Unfinished Business**
  - 3.1 Arena LED Lighting Upgrades** (page 2)
  - 3.2 Annex Meeting Room Audio & Video** (page 3)
  - 3.3 Elderly Exemptions** (page 4)
  - 3.4 All Veterans' Tax Credit** (page 6)
  - 3.5 Position of GIS Technician** (page 7)
  - 3.6 Position of Senior Planner** (page 9)
- 4. New Business**
- 5. Reports from Deputy City Manager/ Director of Finance & Administration**
  - 5.1 Monthly Financial Report** (page 12)
- 6. Other**
- 7. Adjournment**

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Arena Retrofit to LED Lighting

**Date Submitted:** July 6, 2017

**Name of Person Submitting Item:** Chris Bowlen, Recreation & Arena Director

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

**Meeting Date Requested:** July 11, 2017

**Issue Summary Statement:** The Arena Department has been working to identify ways to retrofit the lighting system directly over the ice surface to effectively use technology that incorporates LED fixtures and installing a lighting control system that allows for manipulation of the lighting system to more effectively accommodate the needs of Arena events taking place. For example; a high school game would have full lighting power whereas a public skate or other type of special event would have a lesser amount. In addition to accommodating differing lighting needs, this system would equate to cost savings in usage since our current system only runs at full capacity.

Meeting minutes of July 11, 2017:

***Recreation Director Bowlen was joined by Mark Toussaint from Eversource in presenting a proposed project to install LED lighting at the Arena. Mr. Bowlen described the operational & energy saving benefits of the project. Mr. Toussaint informed the Committee of Eversource's Smart Start Program that is available to provide a funding option for the City. The consensus of the Committee was (1) to support the project and (2) to direct staff to provide a comparison of "self-funding" the project. This item will be kept in Committee for further discussion ...***

**Recommended Action:** Consider the funding options and make a recommendation to the full City Council.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Annex Meeting Room Broadcast Equipment

**Date Submitted:** June 16, 2017

**Name of Person Submitting Item:** Samantha Rodgerson

**E-mail Address:** samantha.rodgerson@rochesternh.net

**Meeting Date Requested:** July 11, 2017

**Issue Summary Statement:** In order to be able to broadcast from the meeting room of the newly renovated Annex, fiber cabling and broadcast equipment will need to be purchased & installed in that facility. The design and installation cost for this was not included as part of the original Annex construction budget.

Meeting Room Hardware – permanently mounted projector, conference table microphones on the head table, 1 wireless microphone, cameras & switcher, converters and IP switches = \$39,607

Fiber Cabling back to Main GovTV Rack at City Hall - \$3,579

**Recommended Action:** Make a determination as to whether to proceed or not.

**Excerpt from July 11, 2017 Finance Committee Meeting Minutes:**

### **Annex Meeting Room Audio & Video**

Deputy City Manager Cox informed the Committee that (1) the equipment needed to broadcast meetings from the meeting room in the renovated Annex building was not included in the renovation project and (2) the estimated cost for this equipment was approximately \$43,186. Mr. Cox anticipates bringing this issue back to the Committee in the near future to determine whether the Council wishes to purchase & install the equipment.

# 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](#).

**Finance Committee October 10, 2017 meeting minutes:**

*City Councilor Barnett recommended to the Finance Committee that the City Council consider increasing the Elderly Exemption amounts as well as the income limitations. The Mayor indicated that this item would be held in committee and directed staff to provide the Finance Committee with a report and analysis of the Elderly Exemptions issue.*

**Finance Committee November 14, 2017 meeting minutes:**

*Senior Accountant Sullivan and Chief Assessor Rice provided data contained in a [Power Point Presentation](#) pertaining to Elderly Exemptions. The Mayor indicated that this item would be kept in committee for further discussion.*

**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

**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](mailto:jonathan.rice@rochesternh.net)

**Meeting Date Requested:** October 10, 2017

**Issue Summary Statement:**

**Finance Committee October 10, 2017 meeting minutes:**

Chief Assessor Rice appeared before the Finance Committee and reviewed the written report ([All Veterans' Tax Credit Rpt](#)) he provided for the meeting packet. After a lengthy discussion, the Mayor indicated that this item would be held in committee.

**Finance Committee November 14, 2017 meeting minutes:**

Senior Accountant Sullivan and Chief Assessor Rice provided data contained in a [Power Point Presentation](#) pertaining to the All Veterans' Tax Credit. The Mayor indicated that this item would be kept in committee for further discussion.

**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 City Manager submits this new position as an amendment to the City's Classification, Compensation, Merit and Evaluation Plan ([click here for Merit Plan](#)).

The job description and Personnel Advisory Board meeting minutes can be found in the materials supplied in the Finance Committee meeting packet of November 14, 2017 can be viewed here: [GIS Tech Position Info](#).

Finance Committee November 14, 2017 meeting minutes:

*The Finance Committee meeting materials contained the City Manager's recommendation for the creation of a new position of GIS Technician at a non-union pay grade of 9. The materials provided also included the meeting minutes of the Personnel Advisory Board (PAB) of September 29, 2017 at which time the PAB voted to recommend the proposed position description as written as well as to recommend the pay grade of 9. Councilor Keans expressed concern that the position description did not contain enough emphasis upon construction*

***inspection. The Mayor indicated that this item would be kept in committee.***

**In response to the November 14 Finance Committee discussion, the following is supplied:**

**In September, the Human Resource (HR) Manager was able to locate three municipal job descriptions that combined GIS and Construction Inspection functions**

**–**

- 1. Engineering Technician, Bloomington, MN**
- 2. GIS/Engineering Technician, Rocklin, CA**
- 3. CAD/GIS Technician, Wausau, WI**

**After initial review of these examples by DPW engineering and IT staff, the HR Manager met with DPW Director Nourse, City Engineer Bezanson, GIS Coordinator Camara, Chief Information Officer Gonzalez and Deputy City Manager Cox to begin drafting the new position that incorporates construction inspection and GIS functions into one job description.**

**A final draft job description was completed based upon feedback from Nourse, Bezanson, Camara, Gonzalez and Cox. Director Nourse and CIO Gonzalez then gave the final approval of the written job description. The HR Manager then graded the position using the City's adopted position grading system.**

**Recommended Action: Submission to the full City Council for consideration.**



# 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 City Manager submits this new position as an amendment to the City's Classification, Compensation, Merit and Evaluation Plan ([click here for Merit Plan](#)).

The job description and Personnel Advisory Board meeting minutes can be found in the meeting materials of the November 14, 2017 which can be viewed here: [Senior Planner Meeting Materials](#).

Finance Committee of November 14, 2017 meeting minutes:

*The Finance Committee meeting materials contained the City Manager's recommendation for the creation of a new position of Senior Planner at a non-union pay grade of 8. The materials provided also included the meeting minutes of the Personnel Advisory Board (PAB) of September 29, 2017 at which time the PAB voted to recommend the proposed position description as written as well as to recommend the pay grade of 8. Councilor Lauterborn expressed concern and confusion that the Senior Planner position description requirements were more*

***stringent for this pay grade 8 position (Bachelor's degree) than what was required for the GIS Technician position (2-year degree) at a pay grade 9. Councilor Keans requested and received clarification and verification from the City Manager that creation of new positions does not mean that additional staff will be hired. The Mayor indicated that this item would be kept in committee.***

**In response to the November 14 Finance Committee discussion, the following is supplied:**

**Recommended amendments to the existing Planner I job description were submitted by Planning Department Director Campbell as well as Chief Planner Creighton. A final draft was approved by the Director Campbell prior to grading the new job description by the Human Resource Manager.**

#### **Grading Process**

**The Point Factor Evaluation System used by the City was part of the Municipal Position MRI study in 2014 accepted & adopted by the City. The system was developed to specifically include an emphasis on customer service, the increased use of IT and a higher level of demand and complexity for municipal positions.**

**The five categories are the basis for determining the points assigned when grading a position:**

- 1. Physical Environment**
- 2. Job Characteristics**
- 3. Requisite Capabilities**
- 4. Supervisory Relationships**
- 5. Responsibility**

**There are 14 factors that fall within one of the 5 categories. Each factor is assigned points based on the draft job description and, based on the total points assigned a grade within the merit plan.**

**With specific regard to educational requirements and the grading levels, these came out very nearly the same for both the GIS Technician position and the Senior Planner positions. Both positions need intensive knowledge in a specialized field. However, the physical environment, physical skills & effort and occupational risks are higher for GIS as there is more outside ‘construction site’ work where the Planner is more ‘office work’. It was also desired with regard to the GIS position to have the flexibility to hire a more entry level candidate and therefore the slightly reduced educational requirement.**

**Recommended Action:**

**Submission to the full City Council for consideration.**

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Monthly Financial Statements Summary – as of November 30, 2017.

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

### **Revenues Summary – General Fund, Enterprise Funds**

<b>ACCOUNT DESCRIPTION</b>	<b>REVISED ESTIM REV</b>	<b>ACTUAL YTD REVENUE</b>	<b>REMAINING REVENUE</b>	<b>% COLL</b>
11031 CITY CLERK REVENUE	\$ 105,320.00	\$ 41,868.20	\$ 63,451.80	39.8
11051 ASSESSORS REVENUES	\$ -	\$ 128.50	\$ (128.50)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 55,000.00	\$ 106,826.14	\$ (51,826.14)	194.2
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ 20.00	\$ 980.00	2.0
11071 TAX COLLECTOR REVENUE	\$ 30,204,907.00	\$ 46,436,004.71	\$ (16,231,097.71)	153.7
11081 GENERAL OVERHEAD REVENUE	\$ 4,625,450.00	\$ 1,612,215.94	\$ 3,013,234.06	34.9
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	\$ 7,478.11	\$ 8,771.89	46.0
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 20,840.84	\$ 29,159.16	41.7
12011 POLICE CITY REVENUE	\$ 287,139.00	\$ 121,458.36	\$ 165,680.64	42.3
12021 FIRE CITY REVENUE	\$ 17,350.00	\$ 4,464.98	\$ 12,885.02	25.7
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	\$ 216,247.94	\$ 176,862.06	55.0
13011 PUBLIC WORKS REVENUE	\$ 41,250.00	\$ 18,528.88	\$ 22,721.12	44.9
13012 STATE HIGHWAY SUBSIDY	\$ 530,930.00	\$ 376,287.28	\$ 154,642.72	70.9
14011 WELFARE REVENUE	\$ 6,500.00	\$ 362.09	\$ 6,137.91	5.6
14021 RECREATION REVENUE	\$ 128,000.00	\$ 85,237.58	\$ 42,762.42	66.6
14031 LIBRARY REVENUE	\$ 16,290.00	\$ 5,308.61	\$ 10,981.39	32.6
<b>1000 GENERAL FUND</b>	<b>\$ 37,993,452.00</b>	<b>\$ 49,113,836.85</b>	<b>\$ (11,120,384.85)</b>	<b>129.3</b>
<b>ACCOUNT DESCRIPTION</b>	<b>REVISED ESTIM REV</b>	<b>ACTUAL YTD REVENUE</b>	<b>REMAINING REVENUE</b>	<b>% COLL</b>
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 1,223,128.47	\$ 4,954,439.53	19.8
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 1,421,620.35	\$ 6,499,292.65	17.9
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 155,405.19	\$ 446,086.81	25.8

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	\$ 160,610.38	\$ 42,734.89	\$ 240,273.73	45.80
11012351 ECONOMIC DEVELOPMENT	\$ 478,569.00	\$ 208,556.61	\$ 48,940.02	\$ 221,072.37	53.80
11020050 MUNICIPAL INFORMATION	\$ 605,662.00	\$ 221,282.98	\$ 28,742.64	\$ 355,636.38	41.30
11030051 CITY CLERK	\$ 298,925.00	\$ 126,826.71	\$ 34,078.42	\$ 138,019.87	53.80
11040050 ELECTIONS	\$ 32,519.00	\$ 19,592.18	\$ 1,833.20	\$ 11,093.62	65.90
11050070 ASSESSORS	\$ 443,600.00	\$ 183,497.32	\$ 31,771.58	\$ 228,331.10	48.50
11060051 BUSINESS OFFICE	\$ 526,898.00	\$ 231,442.83	\$ 1,297.39	\$ 294,157.78	44.20
11063151 HUMAN RESOURCES	\$ 163,882.00	\$ 59,284.01	\$ 4,421.03	\$ 100,176.96	38.90
11070070 TAX COLLECTOR	\$ 349,555.00	\$ 140,880.70	\$ 3,192.77	\$ 205,481.53	41.20
11080050 GENERAL OVERHEAD	\$ 796,958.00	\$ 260,736.27	\$ 172,826.92	\$ 363,394.81	54.40
11090050 PB CITY WIDE 50	\$ 641,981.00	\$ 239,994.79	\$ 20,139.58	\$ 381,846.63	40.50
11090051 PB CITY HALL 51	\$ 53,221.00	\$ 22,156.44	\$ 6,962.31	\$ 24,102.25	54.70
11090052 PB OPERA HOUSE 52	\$ 40,724.00	\$ 16,998.07	\$ 3,695.08	\$ 20,030.85	50.80
11090054 PB CENTRAL FIRE 54	\$ 10,717.00	\$ 3,468.81	\$ 3,449.26	\$ 3,798.93	64.60
11090055 PB GONIC FIRE 55	\$ 10,213.00	\$ 3,295.86	\$ 3,682.87	\$ 3,234.27	68.30
11090056 PB LIBRARY 56	\$ 19,303.00	\$ 9,411.58	\$ 7,159.41	\$ 2,732.01	85.80
11090057 PB DPW GARAGE 57	\$ 11,973.00	\$ 5,017.87	\$ 4,409.51	\$ 2,545.62	78.70
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 93.48	\$ -	\$ 656.52	12.50
11090061 PB HISTORICAL MUSEUM	\$ 1,600.00	\$ 186.00	\$ 1,140.00	\$ 274.00	82.90
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 958.51	\$ 6.67	\$ 4,039.82	19.30
11090064 PB GONIC POOL 64	\$ 7,380.00	\$ 559.00	\$ 6.67	\$ 6,814.33	7.70
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	\$ 728.74	\$ 5,602.00	24.90
11090069 PB DOWNTOWN 69	\$ 17,000.00	\$ 6,055.92	\$ 2,935.04	\$ 8,009.04	52.90
11090070 PB REVENUE BUILDING 7	\$ 21,847.00	\$ 6,821.18	\$ 3,914.85	\$ 11,110.97	49.10
11090071 PB PLAYGROUNDS 71	\$ 1,590.00	\$ 11.18	\$ -	\$ 1,578.82	0.70
11090075 PB NEW POLICE STATION	\$ 22,267.00	\$ 7,149.29	\$ 7,633.11	\$ 7,484.60	66.40
11090077 PB OLD POLICE STATION	\$ 36,119.00	\$ 8,048.85	\$ 3,149.78	\$ 24,920.37	31.00
11102051 PLANNING	\$ 382,398.00	\$ 148,789.67	\$ 5,100.87	\$ 228,507.46	40.20
11200051 LEGAL OFFICE	\$ 561,345.00	\$ 203,507.52	\$ 3,677.52	\$ 354,159.96	36.90
12010053 PD ADMINISTRATIVE SER	\$ 1,902,607.00	\$ 672,489.37	\$ 36,785.06	\$ 1,193,332.57	37.30
12012453 PD PATROL SERVICES	\$ 4,754,353.57	\$ 1,940,817.95	\$ -	\$ 2,813,535.62	40.80
12012553 PD SUPPORT SERVICES	\$ 415,523.00	\$ 164,612.72	\$ -	\$ 250,910.28	39.60
12020054 FIRE DEPARTMENT	\$ 4,317,891.00	\$ 1,764,224.64	\$ 48,745.82	\$ 2,504,920.54	42.00
12020055 FIRE DEPT 55 GONIC SU	\$ 28,556.00	\$ 4,242.45	\$ -	\$ 24,313.55	14.90
12020754 CALL FIRE	\$ 31,082.00	\$ 4,957.22	\$ -	\$ 26,124.78	15.90
12030153 DISPATCH CENTER	\$ 752,814.00	\$ 311,724.25	\$ 6,339.50	\$ 434,750.25	42.20
12040051 CODE ENFORCEMENT	\$ 579,216.00	\$ 243,097.70	\$ 2,779.03	\$ 333,339.27	42.40
12050050 AMBULANCE	\$ 57,945.00	\$ -	\$ -	\$ 57,945.00	0.00
13010057 PUBLIC WORKS	\$ 2,083,684.00	\$ 754,836.28	\$ 338,091.59	\$ 990,756.13	52.50
13010957 WINTER MAINTENANCE	\$ 476,806.00	\$ 9,998.33	\$ 57,135.50	\$ 409,672.17	14.10
13020050 CITY LIGHTS	\$ 239,000.00	\$ 70,001.87	\$ 1,842.97	\$ 167,155.16	30.10
14010051 WELFARE	\$ 467,177.00	\$ 163,246.04	\$ 13,406.13	\$ 290,524.83	37.80
14022072 RECREATION ADMINISTRA	\$ 608,545.00	\$ 228,010.80	\$ 6,047.65	\$ 374,486.55	38.50
14022150 RECREATION PLAYGROUND	\$ 86,237.92	\$ 71,313.39	\$ 99.68	\$ 14,824.85	82.80
14022250 RECREATION POOLS	\$ 81,479.08	\$ 61,336.73	\$ 620.00	\$ 19,522.35	76.00
14030056 LIBRARY	\$ 1,203,985.00	\$ 507,660.08	\$ 25,319.03	\$ 671,005.89	44.30
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	\$ 3,420,326.43	\$ 677,378.43	\$ -	\$ 2,742,948.00	19.80
<b>1000 GENERAL FUND</b>	<b>\$ 37,993,452.00</b>	<b>\$ 11,277,831.19</b>	<b>\$ 984,848.75</b>	<b>\$ 25,730,772.06</b>	<b>32.30</b>
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 1,698,620.06	\$ 115,912.24	\$ 4,363,035.70	29.40
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 2,640,279.99	\$ 126,520.69	\$ 5,154,112.32	34.90
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 218,762.24	\$ 16,517.85	\$ 366,211.91	39.10