

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:
FINANCE COMMITTEE

** REVISED **

Meeting Information

Date: October 10, 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**
- 4. New Business**
 - 4.1 Riverwalk Funding Request (page 2)**
 - 4.2 Utility Advisory Board Water & Sewer Rates Recommendations (page 3)**
 - 4.3 Taser Purchase (page 4)**
 - 4.4 Internet Crimes Against Children Funding Opportunity (page 5)**
 - 4.5 Elderly Exemptions Discussion (page 6)**
 - 4.6 All Veterans' Tax Credit Discussion (page 7)**
- 5. Reports from Deputy City Manager/ Director of Finance & Administration**
 - 5.1 Monthly Financial Report (page 11)**
- 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: October 10, 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](#).

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 seeks to have the City Council appropriate the requested \$22,511 from ED fund for the purpose of a Riverwalk Master Plan Update as well as walking path improvements beginning in Hanson Pines.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: UAB Water & Sewer Rate Recommendations

Date Submitted: September 11, 2017

Name of Person Submitting Item: Utility Advisory Board (Shawn Libby, Chair)

E-mail Address: lisa.clark@rochesternh.net

Meeting Date Requested: October 10, 2017

Issue Summary Statement:

The Utility Advisory Board recommends an increase to the water rates of 7% at \$5.66/unit and the sewer rate 5% at \$6.85/unit. The motion passed unanimously at their meeting of September 11, 2017 (the minutes of this meeting can be viewed here: [UAB Mtg 2017-09-11](#)).

Recommended Action:

Review and discuss with the UAB the water and sewer rate adjustments recommended. Forward a recommendation to the full City Council.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Police Taser Purchase

Date Submitted: 9-11-17

Name of Person Submitting Item: Chief Paul Toussaint



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

Meeting Date Requested: October 10, 2017

Issue Summary Statement: The council approved \$14,000 in FY18 CIP request to start a multi-year Taser replacement program. Originally we intended to purchase 10 Taser units a year until all units were replaced. Taser now has a program call the Taser 60 Program which is a 5 year fixed cost replacement. This will allow for replacement of all Taser units this year. This program spreads the costs over 5 years at a fixed rate, without price increases which would occur at approximately 3.5% per year for purchasing new units. If we were to purchase 10 new units a year (60 units total at end of project) as originally planned with the average price increases it would be \$92,129.20 total. Going with the Taser 60 plan the total would be \$74,750 spread over 5 years (year 1 \$10,840 years 2-5 \$15,840) this would be savings of \$17,379.20. This option locks the department into this payment plan for 5 years, if Council decided not to fund the CIP in any of the last 4 years we would need to return the Tasers within 30 days to the manufacturer.

Recommended Action: To allow us to enter into this contract with Taser and commit to the 5 year payment plan which will allow for immediate upgrade of all units this year and save the city \$17,379.20 over purchasing outside of the program due to increase costs.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Internet Crimes Against Children (ICAC) Task Force MOU, officer reimbursement

Date Submitted: September 27, 2017

Name of Person Submitting Item: Chief Paul Toussaint

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

Meeting Date Requested: October 10, 2017

Issue Summary Statement:

The police department has been involved with and has had a detective assigned to work with the ICAC Task Force for approximately eight years. The task force previously funded through federal grants until this spring when it received a two years worth of funding through the State of New Hampshire budget. Due to the police department's long standing commitment to the task force, along with the advanced training our detective possesses the task force commander is offering to reimburse the department for salary and benefits of up to 40 hours per week when he is working on ICAC related investigations.

Recommended Action:

Approve a supplemental appropriation of up to \$76,000.00 to cover the salary and benefits of the detective who is assigned to the task force when working on ICAC investigations. These funds would be replenished as payments are received from Portsmouth Police Department, who we will be submitting monthly bills to as part of the memorandum of understanding which can be viewed here: [ICAC REIMBURSEMENT MOU](#).

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Elderly Exemptions Discussion

Date Submitted: October 3, 2017

Name of Person Submitting Item: Councilor Gates

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

Meeting Date Requested: October 10, 2017

Issue Summary Statement:

City Councilor Gates requested that Elderly Exemptions be placed on the Finance Committee agenda as a discussion item.

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

Recommended Action:

None.

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

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
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(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: Monthly Financial Statements Summary – as of September 30, 2017.

For the full detail report, click here: [September 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	\$ 29,436.15	\$ 75,883.85	27.9
11051 ASSESSORS REVENUES	\$ -	\$ 86.50	\$ (86.50)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 55,000.00	\$ 58,660.69	\$ (3,660.69)	106.7
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ -	\$ 1,000.00	0.0
11071 TAX COLLECTOR REVENUE	\$ 30,204,907.00	\$ 14,205,531.11	\$ 15,999,375.89	47.0
11081 GENERAL OVERHEAD REVENUE	\$ 4,454,804.00	\$ 824,145.78	\$ 3,630,658.22	18.5
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	\$ 5,623.07	\$ 10,626.93	34.6
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 12,507.50	\$ 37,492.50	25.0
12011 POLICE CITY REVENUE	\$ 287,139.00	\$ 47,803.70	\$ 239,335.30	16.6
12021 FIRE CITY REVENUE	\$ 17,350.00	\$ 1,922.13	\$ 15,427.87	11.1
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	\$ 141,278.38	\$ 251,831.62	35.9
13011 PUBLIC WORKS REVENUE	\$ 41,250.00	\$ 10,675.63	\$ 30,574.37	25.9
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	\$ 73,587.16	\$ 54,412.84	57.5
14031 LIBRARY REVENUE	\$ 16,290.00	\$ 3,485.00	\$ 12,805.00	21.4
1000 GENERAL FUND	\$ 37,822,806.00	\$ 15,663,445.13	\$ 22,159,360.87	41.4
ACCOUNT DESCRIPTION	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 418,260.41	\$ 5,759,307.59	6.8
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 579,845.19	\$ 7,341,067.81	7.3
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 75,979.50	\$ 525,512.50	12.6

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	\$ 94,692.96	\$ 43,583.47	\$ 305,342.57	31.20
11012351 ECONOMIC DEVELOPMENT	\$ 478,569.00	\$ 113,968.12	\$ 38,361.28	\$ 326,239.60	31.80
11020050 MUNICIPAL INFORMATION	\$ 605,662.00	\$ 120,166.00	\$ 21,715.50	\$ 463,780.50	23.40
11030051 CITY CLERK	\$ 298,925.00	\$ 69,534.47	\$ 41,874.42	\$ 187,516.11	37.30
11040050 ELECTIONS	\$ 32,519.00	\$ 1,843.85	\$ 711.60	\$ 29,963.55	7.90
11050070 ASSESSORS	\$ 443,600.00	\$ 101,617.39	\$ 36,887.94	\$ 305,094.67	31.20
11060051 BUSINESS OFFICE	\$ 526,898.00	\$ 137,940.36	\$ 1,445.40	\$ 387,512.24	26.50
11063151 HUMAN RESOURCES	\$ 163,882.00	\$ 31,574.18	\$ 3,412.22	\$ 128,895.60	21.30
11070070 TAX COLLECTOR	\$ 349,555.00	\$ 84,697.86	\$ 2,339.37	\$ 262,517.77	24.90
11080050 GENERAL OVERHEAD	\$ 701,518.00	\$ 183,611.21	\$ 17,418.00	\$ 500,488.79	28.70
11090050 PB CITY WIDE 50	\$ 642,421.00	\$ 134,600.16	\$ 15,234.12	\$ 492,586.72	23.30
11090051 PB CITY HALL 51	\$ 52,781.00	\$ 10,771.25	\$ 9,941.39	\$ 32,068.36	39.20
11090052 PB OPERA HOUSE 52	\$ 40,724.00	\$ 10,776.42	\$ 3,695.08	\$ 26,252.50	35.50
11090054 PB CENTRAL FIRE 54	\$ 10,717.00	\$ 2,584.61	\$ 3,729.68	\$ 4,402.71	58.90
11090055 PB GONIC FIRE 55	\$ 10,213.00	\$ 2,959.36	\$ 3,429.37	\$ 3,824.27	62.60
11090056 PB LIBRARY 56	\$ 19,303.00	\$ 8,691.90	\$ 7,879.09	\$ 2,732.01	85.80
11090057 PB DPW GARAGE 57	\$ 11,973.00	\$ 4,309.50	\$ 5,082.51	\$ 2,580.99	78.40
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 46.03	\$ -	\$ 703.97	6.10
11090061 PB HISTORICAL MUSEUM	\$ 1,600.00	\$ 120.00	\$ 770.00	\$ 710.00	55.60
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 829.51	\$ 214.40	\$ 3,961.09	20.90
11090064 PB GONIC POOL 64	\$ 7,380.00	\$ 474.70	\$ 169.70	\$ 6,735.60	8.70
11090065 PB EAST ROCHESTER POO	\$ 2,650.00	\$ 414.69	\$ 44.70	\$ 2,190.61	17.30
11090068 PB GROUNDS 68	\$ 7,460.00	\$ 1,129.26	\$ 200.00	\$ 6,130.74	17.80
11090069 PB DOWNTOWN 69	\$ 17,000.00	\$ 4,867.47	\$ 759.01	\$ 11,373.52	33.10
11090070 PB REVENUE BUILDING 7	\$ 21,847.00	\$ 5,171.43	\$ 3,744.85	\$ 12,930.72	40.80
11090071 PB PLAYGROUNDS 71	\$ 1,590.00	\$ -	\$ -	\$ 1,590.00	0.00
11090075 PB NEW POLICE STATION	\$ 22,267.00	\$ 6,320.31	\$ 7,491.11	\$ 8,455.58	62.00
11090077 PB OLD POLICE STATION	\$ 36,119.00	\$ 4,307.62	\$ 2,943.48	\$ 28,867.90	20.10
11102051 PLANNING	\$ 382,398.00	\$ 81,949.22	\$ 7,617.72	\$ 292,831.06	23.40
11200051 LEGAL OFFICE	\$ 576,345.00	\$ 113,209.47	\$ 4,577.83	\$ 458,557.70	20.40
12010053 PD ADMINISTRATIVE SER	\$ 1,902,607.00	\$ 368,808.60	\$ 62,761.84	\$ 1,471,036.56	22.70
12012453 PD PATROL SERVICES	\$ 4,758,186.00	\$ 988,317.85	\$ -	\$ 3,769,868.15	20.80
12012553 PD SUPPORT SERVICES	\$ 415,523.00	\$ 87,583.33	\$ -	\$ 327,939.67	21.10
12020054 FIRE DEPARTMENT	\$ 4,398,331.00	\$ 914,016.32	\$ 37,967.74	\$ 3,446,346.94	21.60
12020055 FIRE DEPT 55 GONIC SU	\$ 28,556.00	\$ 1,892.50	\$ -	\$ 26,663.50	6.60
12020754 CALL FIRE	\$ 31,082.00	\$ -	\$ -	\$ 31,082.00	0.00
12030153 DISPATCH CENTER	\$ 752,814.00	\$ 170,183.05	\$ 7,427.96	\$ 575,202.99	23.60
12040051 CODE ENFORCEMENT	\$ 579,216.00	\$ 138,833.37	\$ 4,182.40	\$ 436,200.23	24.70
12050050 AMBULANCE	\$ 57,945.00	\$ -	\$ -	\$ 57,945.00	0.00
13010057 PUBLIC WORKS	\$ 2,083,684.00	\$ 440,656.26	\$ 462,310.49	\$ 1,180,717.25	43.30
13010957 WINTER MAINTENANCE	\$ 476,806.00	\$ -	\$ 57,950.00	\$ 418,856.00	12.20
13020050 CITY LIGHTS	\$ 239,000.00	\$ 46,166.35	\$ 1,437.97	\$ 191,395.68	19.90
14010051 WELFARE	\$ 467,177.00	\$ 90,655.60	\$ 11,222.58	\$ 365,298.82	21.80
14022072 RECREATION ADMINISTRA	\$ 608,545.00	\$ 125,579.63	\$ 7,179.27	\$ 475,786.10	21.80
14022150 RECREATION PLAYGROUND	\$ 86,181.00	\$ 70,527.08	\$ 168.59	\$ 15,485.33	82.00
14022250 RECREATION POOLS	\$ 81,536.00	\$ 58,235.01	\$ 35.00	\$ 23,265.99	71.50
14030056 LIBRARY	\$ 1,203,985.00	\$ 286,071.74	\$ 31,911.39	\$ 886,001.87	26.40
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	\$ 12,248.58	\$ -	\$ 80,007.42	13.30
17040051 TRANSFER TO CIP & OTH	\$ 3,245,848.00	\$ 502,900.00	\$ -	\$ 2,742,948.00	15.50
1000 GENERAL FUND	\$ 37,822,806.00	\$ 6,953,319.13	\$ 969,828.47	\$ 29,899,658.40	20.90
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 6,177,568.00	\$ 968,182.69	\$ 102,679.15	\$ 5,106,706.16	17.30
5002 SEWER ENTERPRISE FUND	\$ 7,920,913.00	\$ 2,444,458.23	\$ 126,014.23	\$ 5,650,440.54	28.70
5003 ARENA ENTERPRISE FUND	\$ 601,492.00	\$ 148,341.41	\$ 16,850.59	\$ 436,300.00	27.50