



City of Rochester, New Hampshire

Office of the Mayor

31 Wakefield Street • Rochester, NH 03867

(603) 332-1167

DATE: March 6, 2014

TO: Finance Committee

(Councilors Varney, Larochele, Walker, Keans, Lauterborn & Torr)

FROM: Mayor Thomas J. Jean, Chairperson

RE: Finance Committee Meeting

There will be a Finance Committee Meeting on Tuesday, March 11, 2014 at 7:00 P.M. in Council Chambers.

AGENDA

1. Call to Order
2. Public Input
3. Old Business
 - 3.1 Stillwater Circle
 - 3.2 Fire Department Reports: Overtime, Sick Leave, Tower Truck Swivel Repair
4. New Business
 - 4.1 Fire Department Staffing Discussion
 - 4.2 MIS Operations Update
 - 4.3 Hatfield Sewer Fees
 - 4.4 NCS Global Tax Increment
5. Finance Director's Report
6. Monthly Financial Statements
7. Other
8. Adjournment

TJJ: sam

Enclosure

cc: Mayor and City Council
Mr. Daniel Fitzpatrick
Mr. Blaine Cox

FINANCE COMMITTEE

AGENDA ITEM

Finance Committee Meeting
March 11, 2014

OFFICE OF THE DEPUTY CITY MANAGER
FINANCE OFFICE
31 WAKEFIELD STREET
ROCHESTER NH 03867

BLAINE COX
VOICE 603.335.7609
FAX 603.335.7589
E-MAIL: blaine.cox@rochesternh.net

Agenda Item Name: Stillwater Recreation Area

Date: December 3, 2013

Included: ☒ Attached ☐ Under Separate Cover

The following items:

Mayor's Letter to Cindy Andrews

This item is brought to the Committee as checked below:

<input type="checkbox"/>	For Committee Approval	<input type="checkbox"/>	For Your Use/Information
<input checked="" type="checkbox"/>	As Requested	<input type="checkbox"/>	Discussion Only
<input type="checkbox"/>	For Review & Recommendation for Full Council Action		
<input type="checkbox"/>	Other: _____		

Agenda Item Description:

from November Finance Committee Minutes:

Stillwater Recreation Area

Mayor Jean reviewed the discussions at the Public Works Committee on this issue. Councilor Keans shared an informal discussion she had with an NHMA attorney regarding this issue and concluded the best option would be for the residents of Stillwater to create a simple but formal homeowners' association to which the Council could transfer the land and funds over to for the creation and maintenance of a recreation area. The Committee consensus was in agreement with this approach.

Mayor Jean directed that the City Manager have his Executive Assistant draft a letter to the Stillwater residents for his signature, conveying this approach.

From: T. J. Jean [mailto:tjjean@metrocast.net]
Sent: Tuesday, February 18, 2014 2:19 PM
To: Samantha Rodgers
Cc: Dan Fitzpatrick; Blaine Cox; Peter Lachapelle; JohnL; Peter Nourse
Subject: Fwd: Stillwater entry way owned by City of Rochester

Hi Samantha,

Can you please reach out to Ms. Andrews and formally invite her on my behalf to appear before the finance committee in March to speak about this issue. If she confirms attendance, please extend an invitation to Peter Nourse and Councilor Lachapelle to attend as well. We need to give her closure on this matter.

Thanks,

T. J.

From: cindy [mailto:cinikki123@metrocast.net]
Sent: Monday, December 09, 2013 11:02 AM
To: 'tjjean@metrocast.net'
Cc: 'peter.lachapelle@rochesternh.net'; '3B John Larochelle'
Subject: RE: Stillwater entry way owned by City of Rochester

Dear Mayor Jean;

Please find the original email attached....On July 22nd, Art Jacobs forwarded this to the appropriate parties. This was followed up by Peter Lachapelle with both Art Jacobs and yourself cc'd on 8/23 and 10/1.

On 10/3 there was a delay from the finance committee as they had to verify the deed.

On 10/22 I sent another follow up and was informed it was still in committee...Peter Lachapelle emailed you direct for an update on 10/29 at which point you stated it would be addressed on 11/6 council meeting

11/26 was the next Public Works meeting which we attended.

If you need any of these emails re-sent for your files....please let me know.

Best regards;
Cindy Andrews
Inpaq Technologies
21 Echo Brook Road
Rochester, NH 03839
Tel: 603-332-6222
Fax: 603-509-2900

From: cindy [<mailto:cinikki123@metrocast.net>]
Sent: Monday, December 09, 2013 9:03 AM
To: t.j.jean@rochesternh.net
Cc: peter.lachapelle@rochesternh.net; john.larochelle@rochesternh.net; berniemartin@metrocast.net; Sheila Ligsay; Matt & Beth Pappas; lindasuecurry@aol.com; ikecone@comcast.net; Denise Lozier; grumpsy@metrocast.net; brodeurl@myfairpoint.net; Suzette Seeley; Jim At Metrocast; debi.dumont@gmail.com
Subject: Stillwater entry way owned by City of Rochester
Importance: High

December 9, 2013

Dear Mayor T.J. Jean;

I received your letter dated November 25th, 2013 (per attached) and was quite shocked by your recommendations. I was also surprised that I was the only person in the neighborhood to get a copy. The suggestion that the residents of Stillwater need to form an HOA and consult an attorney is bizarre to say the least!

Please review my comments below in support of my position:

The original HOA was disbanded back in 1997 when Pace Structures took over the development. The homes were then built and sold as individual residences with the understanding that the infrastructure for water, gas, street maintenance, etc, be the city responsibility. The "etc" is spelled out in detail on the city documents in the City Manager's Office.

As you know, there are several parcels/strips of land that were given to the City of Rochester that surround our neighborhood and even go through it. I will restrict my discussion to the front entry way of Stillwater specifically...on both the left and right entry way to the neighborhood from Flagg Road.

The potential agreement for the left side was discussed in detail on December 16, 2003 when the city was considering accepting the land "gift" for use a recreational field for the city at which point a monetary amount was listed as a condition to accept said offer. Please refer to pages 209,210 attached from Special City Council Meeting dated December 16, 2003. It was also noted again by Mr. Nickless "that the property was offered to the City in 1998. The neighbors would have to form a homeowners' association **if the Council had decided it did not want the site.**"

On November 19, 2004 the City of Rochester accepted the property with the stipulation that the funding of \$10,360.00 go along with it. (Please see the memorandum attached from Kenn Ortmann to Ron Mead.)

Please note that the City of Rochester had made several other stipulations to Pace Structures prior to accepting these parcels as deeded city property. I am referring to having the fence on the left side removed and having the right side (where the field was years ago) reseeded, along with small boulders placed near the Stillwater Road to keep ATV's and vehicles from digging up the grass.

The fence was removed on the right side and the field reseeded on the left side. The funding stated above was set aside specifically for the field area. The city accepted the property and Pace Structures was released of any future obligations.

Since that time, the city has done nothing at all to maintain this property. The field area is totally overgrown and looks like an abandoned lot. The 20'-30' road boarder on either side has been maintained by a few residents that have donated their time and money to keep the area mowed and landscaped.

The money that was set aside for the Field on the left side had been sitting in an account for approximately 9 years. The residents were approached by the city 2 years ago asking what they would like done with that property since the idea of an athletic field did not seem feasible to the city any more. We met several times with the Recreation Dept. and our City Council to put together a viable idea that would be cost effective for the city and useful for the residents. This was a "wish list" because we really don't know the costs involved. This was presented to the Public Works for review and comment. When we attended the Public Works meeting in November for their feedback, the indifference displayed was an insult.

Not only was it perfectly clear that the residents proposal was not reviewed by the council but there was no counter proposal even suggested. In short....we were curtly dismissed and informed that your office had already signed a letter proposing the HOA as the only solution....a very disappointing display from people that are supposed to be representing the City of Rochester and its tax payers.

We do not want a sports field...nor did we ask for one! Please refer to my email from July 19, 2013 which I attached again for your convenience. We are only asking that the city take care of the properties that it agreed to and accepted from Pace Structures. Even if seeding and mowing was the only thing that could be budgeted in.....that would be something. Not only is there the \$10,360 set aside for this left "field" area but the city also receives approx. \$350,000 in property taxes each year from our neighborhood alone. The idea that the City is suggesting that we incur any additional expenses (ie: hiring an attorney) and take on the responsibility of managing City of Rochester property is absurd.

Based on this.....I strongly request that the city review again and make a recommendation of what can be done to maintain this front property that the City of Rochester owns.

Regards;

Cindy Andrews
21 Echo Brook Road
Rochester, NH 03839

Please note that I have cc'd the residents that I currently have emails for so that as many as possible have the most current information. I would appreciate you also copying Mr. Fitzpatrick, Mr. Nourse, and Mr. Wensley.



City of Rochester, New Hampshire

OFFICE OF THE MAYOR

31 Wakefield Street • Rochester, NH 03867
(603) 332-1167

November 25, 2013

Cindy Andrews
21 Echo Brook Road
Rochester, NH 03839

Dear Ms. Andrews,

As you may be aware, the City Council has been discussing a request from residents to install and maintain a City-owned park in the Stillwater development area. After much research and careful consideration into this matter, it has been determined that the City Council is not prepared, nor in a position to do that.

The City Council is favorable to turning over any land and monies to a homeowner's association created by the residents. This approach is recommended as the best option, as it allows residents to have input in the creation of an association to meet the needs of the development.

In general, a homeowners' association, or HOA, is a formal legal entity created to maintain common areas; it would have the authority to enforce deed restrictions, if such restrictions exist. Most condominium and townhome developments, and many newer single-family subdivisions have HOAs, which are usually created when the development is built. Covenants, Conditions & Restrictions (CC&R's) are issued to each homeowner, and HOAs are established to ensure that they are adhered to in order to maintain the quality and value of the properties involved.

If you would like to pursue this avenue, we would ask that you consult with others in the Stillwater development area and consult with an attorney. We will work closely to facilitate such a transaction as appropriate.

Please do not hesitate to contact me with any questions or concerns you may have in relation to this matter.

Sincerely,

Thomas J. Jean
Mayor

CC: City Council
Daniel W. Fitzpatrick, City Manager
Peter Nourse, Director of Public Works
Danforth J. Wensley, City Attorney

Public Works and Buildings Committee

**October 17, 2013
Council Chambers
7:00 PM**

MEMBERS PRESENT

Councilor Torr, Chairman
Councilor Varney-Vice Chair
Councilor David Walker
Councilor John Larochelle
Councilor Brian LaBranche

OTHERS PRESENT

Councilor Sandy Keans
Councilor James Gray
Peter Nourse, City Engineer
Gretchen Young, Construction Engineer
Donald Dodier, 79 Chamberlain Street
Jeanne Grover 119 Chamberlain Street
Michael Perrault, 82 Chamberlain Street
Kevin Scott, 75 Chamberlain Street

Minutes

Chairman Torr called the Public Works and Buildings Committee meeting to order at 7:00 PM.

1. Approve minutes from September 19, 2013 meeting

Chairman Torr asked for a recommendation for the last month's minutes.

Councilor Walker made a motion to accept the minutes of the August 15, 2013 meeting as presented. Councilor Labranche seconded the motion. The motion passed unanimously.

2. Public Input.

Ms. Jeanne Grover of 119 Chamberlain Street stated that she is still hoping to have water and sewer main extensions on Chamberlain Street. She stated that previous discussion had suggested that there is ledge in the area and she was here to clarify that no ledge was found in the area where the main was replaced recently. Ms. Grover stated that she and her neighbors are aware that they will need to pay for the cost of running the utilities from the City main to the homes, and she and some of her neighbors are willing to pay. Chairman Torr asked if she had received a letter from the DPW yet. Ms. Grover stated that she had not. Mr. Nourse stated that the letters would be sent within the next few days. Mr. Dodier of 79 Chamberlain Street stated that he had spoke with several of the neighbors in the area and that some would like just water, some would like just sewer and some want both or nothing at all. He stated that the individual homeowner cost is a large factor in the decision. Councilor Keans stated that the City does allow for financing through the water billing process. Councilor Varney stated that we should wait for the letter

and survey results and that the Chamberlain Street residents come back to the committee meeting next month. Kevin Scott of 75 Chamberlain Street stated that the old water line going to his property and the property of his immediate neighbors was just replaced. He stated that he is happy to be getting clean water. He stated that depending on the cost he would like to tie into the sewer extension if it is run. He stated that this is an area of the City that should see some attention. Mike Perrault of 82 Chamberlain Street stated that he has lived at his location for 40 plus years and that he doesn't ask for much. He appreciated the recent work on the water main replacement that is now in place and he knows that it cost the City a lot of money. He asked Mr. Nourse for the cost. Mr. Nourse stated that he is unsure of the final numbers, but estimated about one hundred thousand dollars. Mr. Perrault stated that he heard it was much higher. He also stated that there is a problem with the City estimates for costs. He would like to see the City "sharpen their pencils" and get the cost estimates and bids closer to actual numbers. He stated that quoting the project high based on ledge that is not there is not going to get them better pricing. Mr. Perrault stated that the City was planning on reconstructing the road until all of this discussion came up about water & sewer extension. He stated that now they have patched the roadway where the recent work was done and he has heard they are going to put top coat over that. Mr. Perrault stated that it is unnecessary to put any more pavement down until the road is reconstructed. Chairman Torr suggested that the Chamberlain Street residents watch for the letter and surveys in the mail and get them mailed back as quickly as possible. Mr. Nourse stated that each letter contains an estimate for cost to run the individual homeowners connection. He stated that in some instances this cost is very high. These costs are based on the actual footage from the main and they do not include the cost for the initial meter installation and any plumbing that may be needed inside the homes. Mr. Nourse stated that the letters ask the resident for firm commitments to connecting if that is their intention.

(Further discussions later in meeting). Chairman Torr thanked the residents for coming and encouraged them to come in again next month.

3. Stillwater Circle \$10,360 for Park

Mr. Nourse stated that there are two issues regarding the park that concern him. He stated that there are insufficient funds available to create the park as envisioned by the residents. The area is overgrown with grass, shrubs and sapling trees. He stated that the other concern was maintenance; and currently there is no maintenance required in this rural area. To put in a park or picnic tables and/or benches would require grass and equipment maintenance. Current staff levels for all city parks and buildings consist of one full time employee and two part-time employees. Councilor Keans stated that the funds need to be spent on the area or sent back to the developer. Councilor Varney asked what could be done for the money available. Mr. Nourse stated that possibly a stone dust

walkway around the small area would be possible. Councilor Walker stated that the residents are looking for a picnic area. Councilor Labranche stated then it would be something the City would have to maintain. Councilor Larochelle asked if there was something that could be done that would not require maintenance. Mr. Nourse stated that the walkway around the park would require little maintenance. Chairman Torr stated it is such a small area why would anyone walk down to it to go for a walk; it is basically like walking around a small back yard. Councilor Varney stated that staff should look into the process of returning the surety when it doesn't make sense to use it for its intended purpose. Spending the funds on something that doesn't make any sense is not the way to go. Councilor Gray suggested returning it to a homeowners association for them to do what they would like with it. Chairman Torr stated it would be preferable to build something they would use or hand it over to an association as suggested. Councilor Varney asked staff to look into the process of taking the surety when the developer is no longer available and possibly turning it over to the residents. Councilor Varney asked when the bridge project would be starting up. Mr. Nourse stated in the spring. Councilor Keans stated that it may be an option to add the work into that project to create something with the funds.

4. **Project Status Updates**

Brock Street - Mr. Nourse stated that they are finishing work for the season on Brock Street. He stated that the pavement markings are down and they expected two-way traffic to resume early to mid November.

Chamberlain Street - Mr. Nourse stated that the letters will be going out to each of the approximate twenty residences over the next few days. He stated that depending on the distance from the homes to the main, some of these homeowner costs are significant. He further stated that the letter asks the residents to commit to tying in the homes to an extension, if it is run. He stated approximately five or six already have water off of the new line and the other fifteen or so will be looking at just water, or just sewer, or a combination of the two. Mr. Nourse stated that cost estimate is approximately one million, and to run the other it would be an additional five hundred thousand. He further stated that this project would be considered and weighed for importance with all of the other water and sewer projects in the FY2015 CIP. Councilor Labranche questioned as to how the Council will be determining if this project is to proceed? Is it going to be based on whether the residents commit to tying into the main? Councilor Larochelle stated that with so few possible tie-ins the cost would not be recouped for a very long time, but if the septic systems are failing it is important not to pollute the aquifer in the area. Councilor Keans stated she doesn't see how looping the line to the Granite State Business Park would out weigh the needs for water in this area. Mr. Nourse if you are going to do one or the other it would make the most financial sense to do them both. Councilor Varney suggested getting the letters out and addressing it again with the additional information. Councilor Keans

stated to be sure the letter knows that financing is option.

Backflow Prevention Project – Mr. Nourse stated that he wanted to inform the Councilors that the letters regarding the new ordinance will be going out within the next week or so. He stated that the commercial and industrial property owners will be contacted by Denron Plumbing of Manchester. They are the company that will be doing the initial survey, testing and certifications of all backflow prevention devices. Mr. Nourse stated that when this project is completed the owners will receive permits that will let them know whether they need to attest to annual or semiannual certifications of their devices. The level of hazard determined as part of the survey will make it either annual or twice annual. Councilor Walker asked how they would attest to this. Mr. Nourse stated that they will need to hire a certified backflow inspector who will provide them with a certification form that shows whether each device passed or failed.

WWTP Gridbee Pilot Study – Mr. Nourse stated that as the Councilors are already aware, there will be a change to the City's NPDES permit in regards to nitrogen levels. He stated that City staff and contracted engineers are working on a pilot study that involves the Gridbees (mechanical mixers) and the use of an alternate carbon source to assist in lowering the nitrogen effluent levels. Mr. Nourse stated that the chemical methanol can be used but is very expensive. He stated that the City is partnering with Pilgrim Foods of Greenville, NH in hopes of using a waste stream of vinegar created by their manufacturing process. This vinegar has high carbon content. He stated the Pilgrim Foods will be supplying the City with the product at no cost to us. He stated that they will be paying all trucking cost associated as well. Councilor Larochelle showed significant interest in the process. Mr. Nourse stated that Staff would be happy to discuss with the Councilor at a later date.

Historical Society Windows – Mr. Nourse stated that he would like further guidance from Councilors as to the replacement of the windows in the Historical Society. He stated that the CDBG funds for this project were redistributed to the boiler at the Community Center, but he would like to know if the Councilors would like him to budget replacement windows for the next O&M budgeted and if so, would they like vinyl or historically correct windows. Councilor Keans stated that while it would be nice to replace the windows, she believes that converting the boiler to a gas would result in higher cost savings than replacing the windows. She stated that she has been told that gas is available and already piped to the building. Councilor Larochelle was in agreement, stating that a high efficiency gas burner would save more money than replacing the windows. Councilor Keans asked if the attic insulation project was funded. Mr. Nourse stated that it is scheduled with the contractor. Councilor Varney stated he agrees that a new or converted boiler be installed at the historical society building.

Councilor Varney made a motion to have the finance department transfer up to five thousand dollars (5K) to the Historical Society building maintenance in order for public works to have gas boiler

installation completed. The motion was seconded by Councilor Walker. The motion passed unanimously.

Community Center Sprinkler System Project - Mr. Nourse stated that the water line installation is complete and that the contractor is scheduled to begin internal work to be completed in March 2014.

City Hall Annex Remediation and Demolition Project - Mr. Nourse stated that the bids were received today at City Hall in reference to this project. He stated that they came in with a range from forty-six thousand to one hundred and twenty-six thousand. He further stated that he would need to make some inquiries into the amounts to be sure that all was quoted per specifications. Councilor Larochelle stated that Mr. Nourse should check into whether the bids included the cost of disposal of building materials. He stated that Waste Management's contract with the City does provide for free disposal of construction debris.

5. Project Status Update

DPW Facility Survey - Councilor Varney inquired the status of this survey to be conducted. Mr. Nourse stated that the department will be conducting "Requests for Qualifications" (RFQ's) regarding engineers and that he intends to include building engineering / architects' at that time. He stated he will specifically looking for consultants for this project.

Strafford Square Round-a-bout – Councilor Varney asked if the engineers are working on this together. Mr. Nourse stated that he has had discussions with RTE and CLD and currently RTE is working on the horizontal design as requested and that they will be working with CLD to develop the final design

6. Other:

Gonic Fire Roof – Councilor Keans asked if they are completed with painting the roof. Mr. Nourse stated that it is completed and he is not pleased with the result. He stated that he has had staff look into the cost of having the most visible side completely repainted as it is spotty looking as it is now. He said that it would be an additional five thousand dollars and we do not have the funds for this. He stated that he would be budgeting for additional work to the roof next year and he would be ready to justify it in the budgeting process. Chairman Torr stated that he believed the contractor may have used defective materials to begin with. He stated that the materials used must be stored a certain way and a mistake was probably made that caused the problems we are having now.

Water Distribution System "leaks" - Mr. Nourse stated that this discussion had come up in the recent past and he would like to clarify the data for the Councilors. He stated that the current number for unaccounted water is 14%. He stated that number is down from 18% in 2009 and 27% in 2007. Councilor Walker stated that number was much better than they had discussed.

Milton Road – Councilor Varney stated that he has heard there will be development in the area of Cumberland Farms and Martin's Drive-in. He stated that the director and the engineers should keep in mind the

problems with traffic in the area. He suggested that a turning lane in the middle of this roadway is going to be necessary with any additional businesses and eventually 3 lanes will be necessary all the way to the industrial park at Stonewall Kitchen.

Councilor Walker made a motion to adjourn at 8:18 PM. Councilor Varney seconded the motion. The motion passed unanimously.

Minutes respectfully submitted by Lisa Clark, Secretary III Rochester DPW

Public Works and Buildings Committee
November 21, 2013
Council Chambers
7:00 PM

MEMBERS PRESENT

Councilor Torr, Chairman
Councilor David Walker
Councilor John Laroche
Councilor Brian LaBranche

MEMBERS ABSENT

Councilor Ray Varney-Vice Chairman

OTHERS PRESENT

Councilor James Gray
Councilor Peter Lachapelle
Dan Fitzpatrick, City Manager
Peter Nourse, Director DPW
Gretchen Young, Construction Engineer
Donald Dodier, 79 Chamberlain Street
Jim & Cindy Andrews, 21 Echo Brook
Bernard Martin, 77 Stillwater Circle
Ruben Ligsay, 26 Echo Brook

Minutes

Chairman Torr called the Public Works and Buildings Committee meeting to order at 7:00 PM.

1. Approve minutes from October 17, 2013 meeting

Chairman Torr asked for a recommendation for the last month's minutes.

Councilor Labranche made a motion to accept the minutes of the October 17, 2013 meeting as presented. Councilor Walker seconded the motion. The motion passed unanimously.

2. Public Input.

Mr. Dodier of 79 Chamberlain Street came to the podium. He stated that he was present to check the status of deliberations regarding extending the water and sewer mains on Chamberlain Street. Chairman Torr asked if he had received the survey letter from the City. Mr. Dodier stated that he received it and mailed it back promptly. Mr. Dodier asked the results of the Survey. Mr. Nourse stated that the Committee would be addressing that later on in the meeting and he invited Mr. Dodier to stay.

Councilor Lachapelle stated that there are five property owners here tonight from the Stillwater Circle neighborhood on Flagg Road. He stated that they are here to discuss the \$10,360 that the City has for improvements to the green space area at the entrance to their development. Jim Andrews of 21 Echo Brook stated that he has lived at this location since 2005 and has been under the impression that the area in question was going to be a ball park or some other City maintained space. He stated the City took the developer's money and should do

something with the space. He suggested a walking path, picnic tables or even a boat launch. Councilor Laroche stated that there is a significant slope to the area which would require a large amount of fill, this would rule out the ball field. Cindy Andrew also of 21 Echo Brook stated that leveling the grass area and cutting a path down to the river for access would be better than not doing anything. Chairman Torr stated that this is a rural area and he does not believe that this would be good use of limited staff time. Dan Fitzpatrick stated that the Mayor is drafting a letter requesting that homeowners in this subdivision form an association. The Council is looking at giving the money to such an association to decide and implement what ever improvements they would like. Mr. Bernard Martin of 77 Stillwater Circle spoke about the maintenance. He stated that he has been mowing the entrance area for the past several years. He said that a couple of times a year he mowed it back and he believes the City should take care of it. He stated he would not be around forever to do this and the City accepted the project, they should maintain it. Mr. Ligsay of 26 Echo Brook stated that he is a tax payer as is all of his neighbors. He stated that this large development was accepted by the City and the City should maintain the area. He stated that he was told it was going to be a ball field but a walking track or picnic tables would be good. Councilor Lachapelle asked the Commissioner what the cost would be for staff to use existing equipment to do the work. Mr. Nourse stated that the City would not be able to do this type of project. He stated it would need to be contracted out. Chairman Torr stated that \$10,360 is not going to go far. He went on to say that mobilization of heavy equipment alone would amount to a significant portion of this amount. Chairman Torr stated that the City is interested in giving this money to an association so that they can make the decisions on how to spend it. Councilor Lachapelle stated that he would work with the residents on the project and that they might bring it to the parks and recreation committee for discussion.

3. Police Station – Reception Window glass.

Mr. Nourse stated that he brought this to the Committee for discussion. He stated that he had heard it may be controversial and wanted to seek the approval of the Council. Mr. Nourse stated that the Joint Loss Committee minutes for October concluded that due to the vulnerability of the receptionist glass, the secure areas of the PD are vulnerable as well. This is mainly an after hours issue. The dispatch center, located in the same area, has tinted bullet proof glass. He further stated that there is a salvageable piece of bullet proof glass from the old police department. Mr. Nourse said he could have staff exchange the current glass at the receptionist area with the salvaged piece. Mr. Nourse stated that he had been advised that this was a sensitive subject that had been previously addressed during construction of the new Police Station. Councilor Walker stated that the use of the bullet proof glass makes the area less than welcoming. He stated that it is unnecessary for the receptionist to have bullet proof glass. Councilor Gray suggested mitigating the danger

behind the glass as an alternative. Councilors Lachapelle and Labranche did not have an issue with using the old glass to make it safer.

Councilor Larochelle made a motion to use the salvaged glass on reception desk. Councilor Labranche seconded the motion. The motion passed, with one opposed vote from Councilor Walker.

4. **Project Status Updates**

Crack Sealing - Mr. Nourse stated that the crack sealing was going to finish up on the coming weekend.

Little Falls Bridge Road – Mr. Nourse stated that this project is nearly finished. The remaining work is the drainage work that is outside the edge of pavement and the work will be completed in early December.

5. **Other**

City Hall Annex – Mr. Nourse stated the demolition is underway. All of the asbestos and mold has been removed. He stated many of the walls are considered structural and will not be removed. Mr. Nourse passed out a picture of the “Brokk” equipment that was used at the annex. He stated that this equipment has been used in the basement and 1st floor, but due to structural issues it is too heavy to be used on the upper floor. Chairman Torr asked how much the demolition is going to cost. Mr. Nourse stated that this company was the second lowest bidder at \$48,900. Chairman Torr asked if the roof repairs were completed. Mr. Nourse stated that the roof is completed.

Historical Society Boiler – Mr. Nourse stated that he had 2 bids in thus far and he is waiting on a third. He stated that low bid right now is just over the five thousand that the council had authorized, and he believes he has funds to make up the difference.

Chamberlain Street – Mr. Nourse stated that the survey letters have come. He distributed a spreadsheet with the results (**attached to minutes**). The residences that currently have water on the Franklin Street end are interested in the sewer extension. The last two residences that are closest to the Whitehall Road end one is interested in just sewer and the other would like both water and sewer. Over all 50% of the residences did not respond or were not interested in either utility.

Councilor Larochelle stated that he would like to see a policy that would determine when water and sewer lines are to be extended. Mr. Nourse stated that the City has water and sewer lines through out the City; the only time that mains are extended is when a new development warrants an extension or when new roads are built. In those instances the cost are paid by the developer. Mr. Nourse stated that the ordinance states that the water or sewer mains can be extended by petition, but the cost are paid by the petitioners. Mr. Nourse further stated that to run sewer in from the Franklin Street side to the residents with water, and to bring both water and sewer up Whitehall Road to the last two residents, would cost approximately \$800,000 to pick up eight or less properties. Councilor Walker stated that he believed it was time to install the water and sewer

main in this area. He stated that looking at the spreadsheet there is a majority of home owners on the road that want the mains extended. He suggested it was time for the full council to decide on a supplemental appropriation for this work to be completed. Councilor Larochelle stated that if you do it for one you have to do it for all. He reiterated the need for a policy. Councilor Labranche stated that he empathizes with the residents that have issues, but when the City Council was presented with the rate increases for current projects, there was a resounding no to the necessary increases. The directive was to scale back projects. He further stated that if you do not want rate increases, then you can not do a main extension that is never going to realize a pay back to the system.

Councilor Walker made a motion to have the full Council approve the project and appropriate funds to complete the water and sewer extensions, estimated at 1.6 million. Councilor Labranche seconded the motion. The motion passed unanimously.

EDA Grant – Chairman Torr asked the Commissioner for the status of any design plans. Mr. Nourse stated that per the Council's directives there has not been any plans started as of yet. He stated currently the grant is being held up due to the amount of engineering funds they are allowing for the expenses. Mr. Nourse stated that typically with grants and srf projects the engineering percentages are in the 15-20% range and the EDA is only allowing for 8%. This will leave a considerable amount that is not eligible for reimbursement and the City would have to pick up the cost difference. Mr. Nourse stated that Economic Development is planning to talk to the upper levels of management at the EDA in hope of working through the issue. Councilor Labranche asked if the commitments are in from the two businesses on that corridor. Mr. Fitzpatrick stated that they are not finalized, and that Attorney Wensley and Karen Pollard are still working on that piece.

Highland Street – Councilor Labranche stated that there may be beaver dams causing the high water level in the area of the storage place / ¼ mile strip. He stated there could be problems with water going over the road if it continues. Mr. Nourse stated that he would have staff look into it.

Councilor Walker made a motion to adjourn at 8:31 PM. Councilor Labranche seconded the motion. The motion passed unanimously.

Minutes respectfully submitted by Lisa Clark, Secretary III Rochester DPW

FINANCE COMMITTEE

AGENDA ITEM

Finance Committee Meeting
March 11, 2014

OFFICE OF THE DEPUTY CITY MANAGER
FINANCE OFFICE
31 WAKEFIELD STREET
ROCHESTER NH 03867

BLAINE COX
VOICE 603.335.7609
FAX 603.335.7589
E-MAIL: blaine.cox@rochesternh.net

Agenda Item Name: Fire Department Over Time Analysis

Date: February 27, 2014

Included: ☒ Attached ☐ Under Separate Cover

The following items:

1. Over Time Analysis Worksheet Updated as of 2/27/2014
2. Sick Leave Time Analysis

This item is brought to the Committee as checked below:

☐ For Committee Approval ☒ For Your Use/Information
☐ As Requested ☐ Discussion Only
☐ For Review & Recommendation for Full Council Action
☐ Other: _____

Agenda Item Description:

1. The Fire Department tracks the utilization of the over time budget appropriated each year by the City Council using a worksheet created for this specific purpose. The Fire Chief and Assistant Chief will appear before the Finance Committee to review the current data contained in this worksheet.
2. Deputy Mayor Varney inquired previously about the conversion of sick leave in to man-weeks lost. The Fire Department has provided this analysis.
3. The Fire Department also has an update regarding the Tower Truck's "swivel" repairs.

FY14 Fire Overtime Analysis Sheet

FY14 Proposed Fire Overtime Analysis 3.75% 7.60% 11.45% 15.30% 19.15% 23.00% 26.85% 30.70% 34.55% 38.40% 42.25% 46.10% 49.95% 53.80% 57.65% 61.50% 65.35% 69.20% 73.05% 76.90% 80.75% 84.60% 88.45% 92.30% 96.15% 100%

Shift Coverage																										
Average Projected Expenditure (%)																										
PPD End Date	6/29	7/13	7/27	8/10	8/24	9/07	9/21	10/05	10/19	11/02	11/16	11/30	12/14	12/28	1/11	1/25	2/08	2/22	3/08	3/22	4/05	4/19	5/03	5/17	5/31	6/14
Beginning Balance	-	(2,148.15)	(8,771.70)	(12,250.37)	(15,739.84)	(24,540.47)	(32,331.45)	(39,474.45)	(45,728.84)	(52,273.46)	(60,468.07)	(69,365.10)	(74,303.81)	(82,011.14)	(84,582.23)	(89,875.17)	(93,262.82)	(94,197.56)	(99,577.84)	(92,197.07)	(84,816.30)	(77,435.53)	(70,054.76)	(62,673.99)	(55,293.22)	(47,912.45)
Budget	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.77	7,380.75
Expended	9,528.92	14,004.32	10,859.44	10,870.24	16,181.40	15,171.75	14,523.77	13,635.16	13,925.39	15,575.38	16,277.80	12,319.48	15,088.10	9,951.86	12,673.71	10,768.42	8,315.51	12,761.05								
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(2,148.15)	(8,771.70)	(12,250.37)	(15,739.84)	(24,540.47)	(32,331.45)	(39,474.45)	(45,728.84)	(52,273.46)	(60,468.07)	(69,365.10)	(74,303.81)	(82,011.14)	(84,582.23)	(89,875.17)	(93,262.82)	(94,197.56)	(99,577.84)	(92,197.07)	(84,816.30)	(77,435.53)	(70,054.76)	(62,673.99)	(55,293.22)	(47,912.45)	(40,531.70)

Reserve Fire

PPD End Date	6/29	7/13	7/27	8/10	8/24	9/07	9/21	10/05	10/19	11/02	11/16	11/30	12/14	12/28	1/11	1/25	2/08	2/22	3/08	3/22	4/05	4/19	5/03	5/17	5/31	6/14
Beginning Balance	-	682.29	1,070.22	2,381.59	3,869.97	5,369.12	6,896.89	6,197.86	7,979.16	7,489.10	8,866.57	8,198.17	7,975.56	8,299.25	8,179.57	5,777.84	6,570.56	5,593.19	6,562.32	8,412.32	10,262.32	12,112.32	13,962.32	15,812.32	17,662.32	19,512.32
Budget	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
Shift Recall	382.39	279.34	538.63	361.62	195.33	253.53	1,098.01	68.70	330.50	195.33	1,013.99	270.26	422.75	1,208.09	892.52	68.01	67.74	139.38								
Code 25	785.32	1,042.52			155.52		1,192.17				1,017.67	795.18	511.40	761.59	1,416.10	395.44		338.48								
Overshift		140.21				68.70				277.20		208.91			1,098.12	593.83		403.01								
Box Alarm							258.85		2,009.56		486.74	798.26	592.16		844.99		2,759.63									
Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	682.29	1,070.22	2,381.59	3,869.97	5,369.12	6,896.89	6,197.86	7,979.16	7,489.10	8,866.57	8,198.17	7,975.56	8,299.25	8,179.57	5,777.84	6,570.56	5,593.19	6,562.32	8,412.32	10,262.32	12,112.32	13,962.32	15,812.32	17,662.32	19,512.32	21,362.32

All Overtime

PPD End Date	6/29	7/13	7/27	8/10	8/24	9/07	9/21	10/05	10/19	11/02	11/16	11/30	12/14	12/28	1/11	1/25	2/08	2/22	3/08	3/22	4/05	4/19	5/03	5/17	5/31	6/14
Beginning Balance	-	(1,465.86)	(7,701.48)	(9,868.78)	(11,869.87)	(19,171.35)	(25,434.56)	(33,276.59)	(37,749.68)	(44,784.36)	(51,601.50)	(61,166.93)	(66,328.25)	(73,711.89)	(76,402.66)	(84,097.33)	(86,692.26)	(88,604.37)	(93,015.52)	(83,784.75)	(74,553.98)	(65,323.21)	(56,092.44)	(46,861.67)	(37,630.90)	(28,400.13)
Total Budget	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.77	9,230.75
Total Expended	10,696.63	15,466.39	11,398.07	11,231.86	16,532.25	15,493.98	17,072.80	13,703.86	16,265.45	16,047.91	18,796.20	14,392.09	16,614.41	11,921.54	16,925.44	11,825.70	11,142.88	13,641.92	-	-	-	-	-	-	-	-
Ending Balance	(1,465.86)	(7,701.48)	(9,868.78)	(11,869.87)	(19,171.35)	(25,434.56)	(33,276.59)	(37,749.68)	(44,784.36)	(51,601.50)	(61,166.93)	(66,328.25)	(73,711.89)	(76,402.66)	(84,097.33)	(86,692.26)	(88,604.37)	(93,015.52)	(83,784.75)	(74,553.98)	(65,323.21)	(56,092.44)	(46,861.67)	(37,630.90)	(28,400.13)	(19,169.38)

Summary Totals		% Expended
Total Budget	240,000.00	
Total Expended	259,169.38	
Available Budget	(19,169.38)	108%

Shift Coverage Spent 121.12%
Reserve Spent 55.59%

- Two Officers out on Administrative Leave, One Firefighter out on WC (One Officer covered by staff during the day)
- Two Officers out on Administrative Leave, One Firefighter out on WC, and one ff removed (One Officer covered by Staff during the day)
- Two Officers out on Administrative Leave, One Firefighter out on WC, and one ff removed & one retired (One Officer covered by staff during the day)
- One Officer out on Administrative Leave, (covered by staff during day)

Fire Fighter Man Hours (Officers Not included)

Employee #	Last name	First name	Default Limit ALL	Default Limit FF	FY13 ACTUAL
21	AVERY	MARK	315.0000	CAPTAIN	
120	BLAKE	BETHANY	283.5000	283.5000	136.5
228	BURNS	JOSEPH	315.0000	CAPTAIN	
307	CHICK	KENNETH	315.0000	LIEUTENANT	
324	MORRILL	SAM	157.5000	157.5000	0
327	DUNTON	RICK	236.2500	236.2500	126
332	COMEAU	JEFFREY	315.0000	315.0000	157.5
352	COUCH	PATRICK	315.0000	315.0000	252
436	DUBE	DENNIS	315.0000	LIEUTENANT	
562	GEORGE	MICHAEL	283.5000	283.5000	157.5
611	HAGGENMILLER	PAUL	157.5000	157.5000	94.5
731	JACQUES	JAMES	315.0000	315.0000	214
758	JOHNSON	STEPHEN	315.0000	CAPTAIN	
761	JEFFERS	DARRYL	236.2500	236.2500	168
822	LACLAIR	PAUL	315.0000	CAPTAIN	
825	LAFERTE	JASON	283.5000	283.5000	199.5
876	LENZI	ERIC	283.5000	LIEUTENANT	
938	MARIQUE	NICHOLAS	236.2500	236.2500	147
943	AYERS	MELISSA	315.0000	315.0000	273
961	MCCULLOUGH	DONALD	283.5000	CAPTAIN	
977	MEEHAN	DANIEL	315.0000	315.0000	241.5
996	WHEELER	JARROD	157.5000	157.5000	94.5
1,104	PENNEY	DONALD	315.0000	LIEUTENANT	
1,132	PLANTE	STEVEN	315.0000	315.0000	168
1,145	POTTS	CYNTHIA	140.0000	SECRETARY	
1,163	MCKAY	GERALD	236.2500	236.2500	84
1,220	RUEL	MICAH	236.2500	236.2500	73.5
1,299	SNYDER	BRIAN	315.0000	315.0000	168
1,301	SNYDER	BRUCE	315.0000	315.0000	220
1,540	STEVENS	CHRISTOPHER	157.5000	157.5000	115.5
1,541	MORALES	DARYL	157.5000	157.5000	115.5
1,542	HOYT	KENNETH	157.5000	157.5000	94.5
1,613	OLSEN	KAITLIN	157.5000	157.5000	52.5
1,751	PARKER	MATTHEW	157.5000	157.5000	0
TOTAL HOURS				5811.75	3353

52 weeks x 42 Avg Hrs = AVG HRS

TOT HRS PER YR/AVG HRS PER YR = MAN YEARS

AVG HRS 2184

TOTAL HRS 5811.75

2.66 MAN YRS

TOT SICK HRS PER YR/AVG HRS=SICK MAN YEARS

AVG HRS 2184

TOT SICK HRS 3456

1.58 SICK MAN YRS

4.24 TOTAL MAN YEARS

Agenda Item Name: MIS Department FY2014 Update

Date: March 3, 2014

Included: ☐ Attached ☐ Under Separate Cover

The following items:

None

This item is brought to the Committee as checked below:

<input type="checkbox"/>	For Committee Approval	<input type="checkbox"/>	For Your Use/Information
<input type="checkbox"/>	As Requested	<input type="checkbox"/>	Discussion Only
<input type="checkbox"/>	For Review & Recommendation for Full Council Action		
<input checked="" type="checkbox"/>	Other: <u>MIS Operations Update</u>		

Agenda Item Description:

MIS Manager Dennis Schaffer will appear before the Finance Committee to provide an update on the operations of the MIS Department as well as updates on MIS capital projects and Government Channel projects.

The Utility Billing and Public Works offices have determined Mr. Hatfield's sewer payments over the years:

• 1986 through December 2001 Estimated Payments	\$3,162.24
• 2002 through October 2013 Actual Payments	<u>\$2,182.50</u>
Total:	\$5,344.74

The City Attorney has advised me that the UAB's abatement authority is limited by Ordinance Chapter 16.18 (a) to only one billing quarter. He also informed me that as City Treasurer, I would not have legal authority to issue a refund check to Mr. Hatfield without a valid appropriation of funds from the City Council.

The UAB at their January 13th meeting abated the last quarter (12.75 units of sewer fees valued at \$79.56) and further to recommend to the City Manager and City Council to abate and refund the remainder of the sewer fees paid by Mr. Hatfield (\$5,265.18).

COPY TO: Peter Nourse, Public Works

SIGNED: _____

Agenda Item Name: NCS Global (formally known as Newport Computer Services)
Granite State Business Park Tax Increment Financing District
Tax Increment Property Taxes

Date: March 3, 2014

Included: ☐ Attached ☐ Under Separate Cover

The following items:

None

This item is brought to the Committee as checked below:

<input type="checkbox"/>	For Committee Approval	<input type="checkbox"/>	For Your Use/Information
<input type="checkbox"/>	As Requested	<input checked="" type="checkbox"/>	Discussion Only
<input type="checkbox"/>	For Review & Recommendation for Full Council Action		
<input type="checkbox"/>	Other: _____		

Agenda Item Description:

The new NCS Global building in the GSBP will have the first property tax bill due in June 2014.

Deputy Mayor Varney seeks to discuss that the tax increment revenue from this first tax billing be re-directed from the TIF to “regular” property tax revenue.



**Deputy City Manager/
Director Finance & Administration**

Rochester, New Hampshire
31 Wakefield Street
Rochester, NH 03867
Tel. (603) 335-7609
Fax (603) 335-7589
blaine.cox@rochesternh.net

To: Mayor Jean & Finance Committee
From: Blaine Cox, Deputy City Manager
Date: March 4, 2014
Subject: Finance Director's Report for March 2014
Copied To: City Manager Fitzpatrick

1. **Budget FY2015 Presentation Schedule** - Based upon the feedback from the Finance Committee last month, I have condensed the City Council's Fiscal Year 2015 Budget Development Calendar. A copy of the revised calendar is attached to this memorandum. Please review and comment.
2. **Bond Financing Preparations** - The Finance Office is preparing to issue general obligation bonds to fund both past and future capital projects expenditures. A tentative schedule is as follows:
 - a. March 14: Finalize Par Amounts (totals to be bonded)
 - b. April 4: Finalize Preliminary Official Statement
 - c. April 25: Rating Calls to S&P, Moody's
 - d. May 16: Finalize Bond Structure
 - June 6: Competitive Bond Sale, Close Bond Issue
3. **Tax Deeding Process Update** - You will recall that the Council authorized the Tax Collector to proceed and take a tax deed on a short list of mobile home properties last year. Working with this list, a very detailed Tax Deed Program was then developed late last year. The outline of this process was shared with the Council. This program includes a Site Inspection process to determine the state of these properties with an eye to making a final recommendation to the City Council whether to accept or refuse tax

deeds on these properties. Inspection notices went out last week to the owners of these properties. At the same time, the Tax Collector is working to compile and bring forward to the Council this year's list of Tax Deed eligible properties that she will be executing liens on in April. As a reminder (and initial exposure for new Councilors), The tax lien procedure as set forth in NH Revised Statutes Annotated Chapter 80 is as follows:

Step 1. Lien – property taxes constitute a lien on the property being taxed.

Step 2. Execution – a lien arises upon assessment of property taxes and expires 18 months (October 1) after the assessment date (April 1), unless a tax lien execution is held. Rochester carries out its execution process in April each year. The interest on unpaid taxes increases from 12% to 18% upon lien execution.

Step 3. Redemption – taxpayers have two years from the date of tax lien execution to redeem the property by paying the taxes along with any interest and penalties due.

Step 4. Tax Deed – if the taxpayer does not redeem the property within two years, the City then has legal authority to deed the property.

Step 5. Former Owner's Right of Repurchase – there is a three-year period after a tax deed is recorded during which the former owner can repurchase the property by paying the back taxes, interest and penalties. If the City chooses to convey the property during this three-year period, it must notify the former owner and provide to the former owner an advance opportunity to repurchase.

4. **Granite State Business Park Bond Proceeds** - A review as of December 31, 2013 revealed that there is still \$594,207.80 unexpended of the \$5M bond proceeds for the Granite State Business Park bridge, utilities and road work project. This project has now been officially closed. I seek the Finance Committee's direction as to the disposition of these remaining funds. Options include - re-purposing the funds towards another capital project or reimbursing the General Fund fund balance for land acquisition costs associated with the Safran project. Once I know the Council's preferences, I will work with our Bond Counsel attorney to determine the next steps.

5. **Fund Balance Policy** - Now that the City has reached a General Fund fund balance level in the range deemed adequate by the New Hampshire Department of Revenue, the City Council might consider developing a policy aimed at maintaining a certain fund balance. Adoption of such a policy would be viewed favorably by the bond rating agencies. To this end, for discussion purposes I have attached two documents - "Rationale for Fund Balance Policy" as well as "City of Danbury CT Proposed Fund Balance Policy."
6. **New Hampshire Local Government Financial Medians and Credit Ratings** - Last month I provided the Finance Committee with data from our bonding process financial advisor, William Fazioli from Public Financial Management, regarding bond ratings specific to communities here in New Hampshire. The Committee sought more information on the methodology used by the ratings agencies. In response I have attached "Guide to Moodys US Municipal Ratings and Rating Process."

**City Council Budget Schedule
as of 2014-02-20**

1. **CDBG Action Plan Public Hearing & CDBG Action Plan 1st Reading:** April 1st Regular City Council Meeting
2. **CDBG Action Plan 2nd Reading & Adoption:** April 15th Special City Council Meeting.
3. **City Manager makes formal presentation of FY2015 Proposed O & M and CIP Budgets to City Council:** April 15th Council Workshop.
4. **Tax Collector, Assessing, MIS & Gov't Channel, City Clerk & Elections, Welfare, Business Office, City Council, City Manager and General Overhead. Also Recreation & Arena, Library:** April 22nd Council Committee of the Whole Budget Workshop.
5. **Police & Communications, Fire:** April 29th Council Committee of the Whole Budget Workshop.
6. **O&M Budget and CIP Budget 1st Reading:** May 6th Regular City Council Meeting.
7. **Public Works, Public Buildings, Community Center, Water & Sewer:** May 13th Council Committee of the Whole Budget Workshop.
8. **School Department. Also Economic Development, Planning & BZLS:** May 20th Council Workshop
9. **O&M Budget and CIP Budget Public Hearings; Council Budget Deliberations:** Any department budgets not yet presented or held over from previous meetings. Finance Office will present any final budget adjustments. Council Committee of the Whole to review & finalize all Committee of the Whole actions to date. May 27th Council Committee of the Whole Budget Workshop.
10. : **O&M Budget and CIP Budget 2nd Reading & Adoption:** June 3rd Regular City Council Meeting (this will allow Finance Office 1 week to verify all numbers and finalize O&M and CIP budget resolutions).

Rationale for Fund Balance Policy

In recent years there has been a growing emphasis on the importance of formal fiscal policies in regulating the financial affairs of local governments. Formal policies are now viewed as strategic foundations of sound fiscal administration by promoting stability and guidance for policy makers. In addition, formal financial policies signal a municipality's commitment to adhering to strong financial management practices.

The most common type of a financial policy is a General Fund Reserve Policy or Fund Balance Policy. A key element of a municipality's financial condition is its level of available reserves since this directly demonstrates a community's ability to meet its obligations. A well-funded reserve fund serves several purposes including;

1. Ensures adequate levels of liquidity and working capital
2. Improves budget flexibility and ability to withstand economic downturns
3. Enhances a community's credit rating

A good Reserve Fund Policy would contain the following features;

1. Definitions of Reserves in accordance with GASB
2. Target Level of Reserves
3. Funding Sources
4. Authority over Reserves
5. Allowable uses of Reserves
6. Replenishment of Reserves

In terms of determining an appropriate amount of reserves to maintain there are several industry benchmarks to rely on. The Government Finance Officers' Association, (GFOA), recommends that a municipality maintain minimum reserves equal to at least two months of standard operating expenses.ⁱ

Also, Standard & Poor's has published the following guidelines for evaluating the amount of available reserves;

- | | |
|---------------|-----------|
| • Low | Below 0% |
| • Adequate | 1-4% |
| • Good | 4-8% |
| • Strong | 8-15% |
| • Very Strong | Above 15% |

In making the final determination of suitable reserve levels, City officials should consider a variety of elements such as its cash flow requirements, its existing debt burden as well as any unfunded liabilities and future borrowing plans. Needless to say, a larger fund balance would be a principal ingredient towards the City's efforts to maintaining and improving its credit rating and in turn the lower its borrowing costs.

ⁱ http://www.gfoa.org/index.php?option=com_content&task=view&id=1450

City of Danbury, CT
Proposed FUND BALANCE POLICY
(In accordance with GASB Statement No. 54)

Purpose and Scope

The following policy has been adopted by the City of Danbury, Connecticut in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of the continuation of necessary public services. This policy will ensure that the City maintains adequate fund balances and reserves in order to:

- a. Provide sufficient cash flow for the daily financial needs,
- b. Secure and maintain investment grade bond ratings,
- c. Offset significant economic downturns or revenue shortfalls, and
- d. Provide funds for the unforeseen expenditures related to emergencies.¹

This policy and the procedures promulgated under it supersede all previous regulations regarding the City's fund balance and reserve policies.

Definitions

Fund type definitions: The following definitions will be used in reporting activity in governmental funds across the City. The City may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

- **General Fund** is used to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.
- **Enterprise Funds** are used to account for the City's business type activities where goods and/or services are provided to the general public and a user fee is charged.
- **Capital Projects Funds** are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.
- **Permanent Funds** are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's purposes.

Fund balance reporting in governmental funds. Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

Non-spendable	<i>Not available for appropriation.</i> Not available for spending either now or in the future because they are legally or contractually required to be maintained intact.	
Restricted	<i>Available for spending for a specific purpose.</i> Constraints on spending that are legally enforceable as stipulated in the charter, by outside parties or enabling legislation.	
Unrestricted	Committed	<i>Not available for appropriation.</i> Constraints on spending that the City has imposed upon itself by the highest level formal action. Majority vote is required to approve a commitment however two thirds vote is required to remove a commitment.
	Assigned	<i>Available for appropriation.</i> Resources intended for spending for a specific purpose set by the governing body itself or by some person or body delegated to exercise such authority in accordance with policy established by the Council.
	Unassigned	<i>Available for appropriation.</i> Residual amounts not contained in any other classification. Reported in the general fund only.

¹ The term "emergencies" does not include the offsetting of property taxes or mismanagement of funds.

Operational Guidelines

The following guidelines address the classification and use of fund balance in governmental funds:

Classifying fund balance amounts – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The general fund may also include an unassigned amount.

Encumbrance reporting - Encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization of fund balance use - When expenditure is incurred for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

Unassigned Fund Balance Range - The City will maintain a minimum unassigned fund balance in its General Fund ranging from 8 percent to 17 percent of total expenditures as reported in the prior year for the City and School collectively. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies - Should the Unassigned Fund balance fall below the 8 percent minimum, the Mayor or Finance Director will develop a plan to replenish shortages/deficiencies for City Council approval. Such plan for restoration should be reviewed and updated on an annual basis until the policy level guidelines are achieved.

Surplus fund balance - Should the Unassigned Fund Balance exceed the 17 percent maximum, the City will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays, for maintenance, additional staffing or other recurring expenditures.

Implementation and review. Upon adoption of this policy the Danbury City Council authorizes the Mayor and Finance Director to establish any standards and procedures which may be necessary for its implementation. The Mayor and Finance Director shall review this policy and provide a report of any recommendations for changes to the Danbury City Council at the following times:

1. At least bi-annually;
2. If there is a change in Government Accounting Standards concerning the Unassigned Fund Balance;
3. If, due to any circumstances, there is reasonable probability that the Unassigned Fund Balance will exceed 17 percent in the current or next budget cycle.



Guide to Moody's US Municipal Ratings and Rating Process

MOODY'S US PUBLIC FINANCE GROUP

Dear Reader,

The core mission of Moody's US Public Finance Group is the same as ever: to provide reliable and independent opinions about the credit risk of states, cities, governmental authorities and other US municipal borrowers. During the past five years, we have made some modifications to the way that we fulfill that mission, as we responded to regulatory mandates and to tumultuous market conditions.

We have prepared this booklet as a guide for officials in the municipal and not-for-profit sectors who are new to credit ratings and want to know what to expect from the credit rating process. It also can serve as a resource for more experienced issuers or financial advisors who want to make sure they understand how the process works in today's environment.

While many of your questions about municipal ratings and rating practices will be answered here, some readers will want to follow up with us on specific topics. Please note that any questions about fees should be addressed to our Commercial Group, not to rating analysts. We encourage you to call or e-mail the contacts listed on the back page, as questions arise.

Thank you for your interest in Moody's Investors Service.

Sincerely,

Gail Sussman
Managing Director - US Public Finance

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Moody's Role in the Municipal Bond Market

Moody's is the world's oldest bond rating agency. Its founder, John Moody, introduced ratings of securities issued by American railroads in 1909 and soon expanded his analysis to other industrial companies and utilities. Moody's Investors Service, which was incorporated in 1914, began rating municipal bonds in 1918. Today, Moody's US Public Finance Group (PFG) carries on that tradition. We assign ratings to debt issued by local governments, states, not-for-profit hospitals and other healthcare providers, universities and other not-for-profits, and public housing authorities. In addition, Moody's rates US public infrastructure credits – such as airports, electric utilities and toll roads – through its Global Project and Infrastructure Finance Group.

Moody's performs an important role as an observer in the credit markets. We publish opinions in the form of ratings, which rank debt issuers¹ based on their relative credit quality. Ratings, consisting of alpha-numeric symbols such as Aa1, have become the bond markets' common language of credit during the past century. They help market participants communicate with one another about risk across regions and sectors. We complement our ratings with written research that explains our analysis and makes our rating rationales transparent. We constantly seek to strengthen the quality, transparency and independence of our credit ratings.

Overview of Moody's Credit Ratings

Moody's ratings indicate our opinion regarding a debt issue's relative credit strength as well as projected future credit risk. Ratings are determined by committees of experienced analysts, considering verifiable relevant facts and projections. They are based on methodologies that recognize the need for qualitative and quantitative analysis that combines empirical and statistical research with the credit judgment of experienced analysts.

Moody's rating system rank orders our view of the relative future credit risk of the issuers and financial obligations we rate. Our rating system communicates an informed opinion of how issuers or financial obligations will perform, in aggregate and over time, relative to other issuers and obligations. Our goal is to rate securities "through the economic cycle," or with a long-term focus.

Ratings are assigned to specific securities. When an individual bond matures, its rating is withdrawn. If all of an issuer's rated debt matures, it generally will cease to carry a credit rating, unless it has an issuer rating (see page six for more on issuer ratings).

One common misconception about our ratings is that they signal only the likelihood an issuer will default (fail to pay principal and interest on time). The basis for our ratings, however, is expected loss, a concept that incorporates both default probability and the likely financial recovery after a default.

Since early 2010, ratings assigned by Moody's PFG have been on our global scale, allowing investors to compare municipal securities more easily with bonds issued by corporations, nations, sub-sovereign jurisdictions and other issuers of debt in the global capital markets. This recalibration of municipal ratings to the global scale did not reflect a change in our view of the risk of public finance credits.

Long-Term Ratings

We rate bonds with an original maturity of a year or more on our Global Long-Term Scale, consisting of 21 rating levels from Aaa down to C (see box on page five). As you move down this scale, successively higher risk levels are indicated. The top 10 rating levels – from Aaa through Baa3 – constitute the "investment grade" portion of the credit spectrum. Lower-rated bonds are associated with escalating expected-loss levels, although there is some risk of loss at all levels on the rating scale. Bonds rated Aaa are judged to be of the highest quality, carrying the least credit risk. Aa-category bonds are considered high-quality, with very low risk, and so on. Ratings below Baa3 indicate elevated credit risk. Bonds rated Ca tend to be in or near default, while those rated C, the scale's lowest grade, are likely in default with little prospect for recovery of principal or interest.

¹ Throughout this document, we use the word "issuer" to refer to obligors -- the entities legally responsible for paying principal and interest on rated debt -- even if they did not directly issue the debt.

Long-term ratings can be linked to one of four rating outlooks – positive, negative, stable or developing – signaling the expected trajectory of the rating over the next 18 to 24 months. A negative outlook, for example, points to a higher likelihood of rating deterioration. Developing outlooks typically indicate circumstances that could move the rating either up or down. Some ratings have no outlook assigned. If a rating is under review, meaning that the rating is under consideration for a near-term change, its outlook will appear as RUR (rating under review).

Short-Term Ratings

As shown in the box below, Moody's uses a variety of rating symbols for short-term municipal debt. All of our short-term municipal ratings measure credit risk consistently with our global short-term rating scale. We use the Municipal Investment Grade (MIG) scale for cash-flow notes and bond anticipation notes with a scheduled final maturity of less than three years. The scale consists of four levels: MIG 1, MIG 2, MIG 3 and SG (or Speculative Grade).

As with the long-term rating scale, the level of expected credit risk rises as the rating level declines. MIG 1-rated notes in our view provide superior credit quality, with well-established cash flows, highly reliable liquidity support or unquestioned market access for refinancing. A MIG 2 rating also indicates strong credit quality, but with somewhat weaker investor protections. We assign a MIG 3 rating when we believe there is narrower liquidity and cash-flow protection and less well-established market access for refinancing. A rating of SG signals the lack of sufficient investor protections. We also assign ratings on the "Prime" scale (P-1, P-2, P-3 and NP) to municipal commercial paper, and Variable Municipal Investment Grade (VMIG) ratings to puttable, variable-rate debt.

Long- and Short-Term Rating Symbols

The scales below illustrate Moody's long- and short-term ratings for municipal issuers. Investors and issuers alike should bear in mind that, regardless of level, ratings cannot be viewed as investment recommendations or financial advice, nor do they address the suitability of a security for a particular investor. No analytic measure, including our ratings, can guarantee future performance. Although our ratings constitute risk assessments, they focus only on credit risk, as previously discussed, not on any other factors, such as market risk or the risk of prepayment. For more information, please refer to **Moody's Rating Symbols and Definitions** (<http://bit.ly/1dmnwwb>).

GLOBAL RATING SCALE

INVESTMENT GRADE	Aaa Aa1 Aa2 Aa3 A1 A2 A3 Baa1 Baa2 Baa3			
		MUNICIPAL SHORT-TERM SCALE	VARIABLE DEMAND SCALE	GLOBAL SHORT-TERM SCALE
INVESTMENT GRADE	Ba1 Ba2 Ba3 B1 B2 B3 Caa1 Caa2 Caa3 Ca C	MIG 1	VMIG 1	Prime-1
		MIG 2	VMIG 2	Prime-2
		MIG 3	VMIG 3	Prime-3
SPECULATIVE GRADE		SG	SG	Not Prime

Insured and Other Ratings

While ratings most often indicate the fundamental or “underlying” credit strength of a given bond issuer, sometimes a rating can be based on the strength of a separate entity providing a guarantee. In such cases, the securities may carry more than one rating. For example, a bond guaranteed by a bond insurer can carry a rating indicating the underlying issuer’s credit and a second corresponding to the higher of the underlying rating and the guarantor’s financial strength rating.

A variable rate demand obligation (VRDO) may carry both the issuer’s long-term rating and a rating on the VMIG scale, which parallels the MIG scale. A VMIG rating is usually based on a bank’s agreement to provide liquidity to purchase tendered bonds, although it can be based on liquidity to be provided from the issuer’s own resources.

Another rating type applies to bonds that have been legally defeased, meaning that the issuer has funded escrow accounts to provide for debt service through maturity or to the bonds’ call date. In this case, a rating including the # symbol (such as #Aaa) can be assigned based on the strength of the escrow account’s legal documentation and holdings.

Long-term ratings can be assigned as “issuer” ratings to indicate credit strength not associated with specific outstanding securities. For example, a state that does not issue general obligation bonds can have an issuer rating to show what its full faith and credit debt would be rated.

Indicative Ratings and Rating Assessment Service

Municipal debt issuers most often request a public rating. In some circumstances, however, issuers may request non-published credit assessments. For a new security, or one not previously rated by Moody’s, an issuer may request an **Indicative Rating**, which is a confidential, unpublished, unmonitored, point-in-time opinion regarding an issuer’s potential credit rating. Although an indicative rating is determined through a process similar to a public rating and assigned on the same scale, it is not equivalent to a public rating. An issuer can decide to request a public rating following the outcome of an indicative rating process. In addition, **Moody’s Rating Assessment Service** allows rated issuers to request feedback on the credit impact of fully developed, hypothetical scenarios.

It is important to note that Moody’s cannot provide advice or recommendations to issuers on the structure of their debt offerings, nor can it provide guidance on how to enhance the credit quality of a particular debt offering.

Publications Related to Ratings and the Rating Process

All of our public ratings, brief reports highlighting key credit factors, and methodologies are available free of charge on moodys.com. Methodologies detail the analytic framework for assigning ratings to specific security types.

We also make certain documents that govern analysts’ conduct available to the public on our Web site.

These documents – including the Moody’s Corporation **Code of Business Conduct** (<http://tinyurl.com/ptg2jru>) and the Moody’s Investors Service **Code of Professional Conduct** (<http://tinyurl.com/pd5olza>) – contain principles that govern the behavior of our analytic and other employees. The Code of Business Conduct confirms the basic elements of honesty, integrity and good judgment that all Moody’s employees and directors are expected to observe. The Code of Professional Conduct outlines Moody’s commitment to the quality and integrity of the rating process, analyst impartiality and independence, and the fair treatment of both investors and issuers. Moody’s policies align the practices of analysts and other Moody’s employees with standards set by the Securities and Exchange Commission, and other regulatory bodies with rating agency oversight around the world. Rules governing interactions with issuers are discussed on page 11 of the Moody’s Investors Service Code of Professional Conduct.

Subscribers to our research service have access to full-length reports on rated entities, including more detailed new-issue reports connected with new debt sales, rating update reports, and special comments on issuers and sectors. Issuer-specific comments also are often published in our Credit Outlook publications, US Public Finance Weekly Credit Outlook and the semi-weekly Moody’s Credit Outlook.

Organization of Moody's US Public Finance Group

Moody's PFG teams cover the following sectors: local governments, states, not-for-profit healthcare, higher education and other not-for-profit organizations, housing, and municipal structured products. Most of Moody's PFG analysts have experience in finance or government, and have graduate degrees in areas such as public policy, law, urban planning or economics. The group is headquartered in New York City and maintains regional offices in Boston, Chicago, Dallas and San Francisco. PFG is part of Moody's Public Project and Infrastructure Finance division. While analysts are assigned to a team covering a specific sector, they also interact with their peers covering other sectors, through rating committees and department-wide task forces.

Local Governments

The local government ratings team constitutes the largest segment by rating count within PFG and is organized primarily by geography. Within the group, specific teams of analysts are responsible for assigning ratings to local governments in a given state. Local government analysts rate many security types – including limited and unlimited general obligation, lease-backed, special tax-backed and revenue-backed – that are issued by cities, counties, school districts and government enterprises such as water and sewer utilities. Local government analysts also rate short-term debt, such as tax and revenue anticipation notes. The group is responsible for rating more than 14,000 credits (unique issuer and security pledge combinations). Local government analysts work in close coordination with other PFG teams on certain kinds of credits, such as the healthcare team for tax-backed transactions involving district hospitals, or the higher education team on tax-backed community college transactions.

States

The state ratings team covers the 50 states as well as the Commonwealth of Puerto Rico, US territories, and certain mass-transit issuers. The team assigns ratings not only to state general obligation bonds, but also to bonds supported by state lease payments, pledges of state revenue from specific taxes and fees, or by other sources such as federal highway grants or state lottery revenues.

Healthcare

The not-for-profit healthcare team rates 460 entities, and its portfolio includes stand-alone community hospitals, large multi-state systems, academic medical centers, county hospitals, district hospitals, and various specialty hospitals. The group works in close collaboration with the healthcare-related teams within Moody's Corporate Finance Group.

Higher Education

The higher education team covers more than 500 institutions of higher learning. Its portfolio contains 280 private colleges and universities, 230 public universities and university systems and 68 community colleges (revenue-backed debt only). The group also rates 120 other not-for-profits, including cultural institutions, research institutes, public university foundations, philanthropic institutions, and service or advocacy organizations, as well as 43 independent schools. Tax-backed debt of community colleges is rated by the local government group.

Housing and State Revolving Funds

The housing team is responsible for rating government-backed or sponsored single family and multifamily housing finance programs. The group maintains ratings on 1,300 obligors, including state and local housing finance agencies and housing facilities for military personnel, low-income families and students. The group is also responsible for assigning ratings to bonds of state revolving funds created to finance local government water and sewer projects.

Infrastructure

The public finance infrastructure team is part of Moody's Americas Project Finance team which in turn is part of Moody's Global Project and Infrastructure Finance Group. The team covers ratings on US public finance infrastructure issuers such as airports and electric utilities, in addition to ratings on project finance entities in Canada, the US and Latin America. The team operates in close coordination with Moody's analysts in Europe and Asia-Pacific, which extends our analytical reach across the globe.

Municipal Supported Products

The municipal supported products group is responsible for ratings on all bank-supported debt products. This unit covers bank-held direct placements as well as debt backed by letters of credit, standby bond purchase agreements and lines of credit. The group's analysts often work in coordination with primary sector analysts, when issuers use bank liquidity facilities for variable rate debt. Depending on the debt product and the security structure used, an issuance will often be assigned analysts from both the relevant sector team and the municipal supported products group.

Credit Policy

Moody's Credit Policy Group promotes rating quality, consistency and transparency in our credit analysis globally. The group conducts research on the performance of Moody's credit ratings, and reviews and approves the methodologies and models used by Moody's analysts. Credit Policy regularly reviews methodologies to determine whether they appropriately address key credit risks. If a new or revised methodology may lead to rating changes, Moody's will solicit market participants' views during a request-for-comment period, before making methodological changes. Through an involvement in the rating committee process, Credit Policy also seeks to promote the consistent application of methodologies, and it oversees internal credit committees that formulate rating policies and practices for each of the rating groups, including PFG. It provides guidance and analytical support for rating analysts.

Other Related Groups

Several other teams provide analytic or other support to PFG. Other groups on whose expertise Public Finance analysts can draw include Project and Infrastructure Finance, Financial Institutions, Corporate Finance, and Sovereign and Sub-Sovereign Ratings. Access to these professionals allows Public Finance analysts to enhance their analysis and provide the highest quality ratings and research.

Fees and Applications

Moody's Commercial Group is responsible for managing all aspects of the business relationship with issuers, including communicating fees for Moody's services. Within the Commercial Group, our Business Development team focuses on expanding our issuer and intermediary relationships, while our Account Management team provides services to our existing issuers and processes all rating applications.

Moody's reinforces the objectivity and independence of its credit analysts with separate and distinct analytical and commercial functions. Members of the Commercial Group do not play any role in determining ratings, surveillance of rated entities or development of rating methodologies. Similarly, credit analysts play no role in – and cannot be a party to – discussions of fees for rating services or any other commercial terms of the relationship between Moody's and issuers. There are strict limits on the information that can be shared between PFG and the Commercial Group.

To request a rating, issuers or their agents should contact Moody's Commercial Group to initiate the process. Alternatively, issuers with existing rating relationships with Moody's may contact their lead analyst about rating requests. Lead analysts will then pass rating requests on to the Commercial Group, which will initiate the application process. Generally, issuers complete rating applications, agreeing to certain terms and to provide pertinent financial reports and other information that is required for credit analysis.

A separate contact from Account Management handles all matters related to the rating application and agreement. It is helpful when issuers make clear to their Account Management representatives whether they are requesting initial credit ratings or ratings of unusual or complex financing structures, or if expedited processing is desired. While the issuer-initiated approach is the most common, at times investors or other market participants will ask us to assign a rating to an outstanding obligation we do not already cover.

Please do not include analysts in any fee-related correspondence or allow them to become privy to fee information, including fee-related information that may be embedded in transactional documents related to a debt issuance.

Address any fee- or application-related queries directly to Account Management personnel, led by Lucille Treglia, who can be reached at lucille.treglia@moodys.com or +1.212.553.4031.

The Rating Process

Moody's credit rating process generally involves six steps: (1) assignment of a lead analyst, (2) selection of a methodology, (3) analysis of the issuer or obligation to be rated, (4) discussions with the issuer, (5) rating committee review, and (6) publication of the rating and report. We then monitor the rating on a continuing basis.

The timeline to receive a rating (from initial contact to rating assignment) depends on the rating sector and can vary depending on an issuer or obligation's structure or complexity. In general, the process takes a minimum of two weeks and averages three to four weeks.

Key Steps in a Typical Rating:



STEP 1: MOODY'S ASSIGNS A LEAD ANALYST

The rating process starts with the assignment of a lead analyst, who will be the primary contact with the issuer, lead the rating committee discussion, and often have responsibility for reviewing or monitoring the credit after the initial rating. The lead analyst will have expertise in the credit sector and also usually has previous experience in the state or region where the issuer is located. A backup analyst with knowledge of the sector may also be assigned. The backup analyst will support the lead analyst, participate in rating committees and issuer meetings, and serve as a substitute in the absence of the lead analyst. The back-up analyst also ensures continuity of coverage, by being able to transition into the lead analyst's role, if necessary.

At this time, the issuer typically identifies a primary contact person for the analyst, either a representative of the issuer or of the issuer's financial advisor or underwriter.



STEP 2: ANALYST SELECTS A METHODOLOGY

The analyst, in consultation with Credit Policy, identifies the appropriate rating methodology that applies to the issuer or financing, based on the security pledged to repay the bonds. Methodologies provide the framework for assessing creditworthiness and highlight the key factors analysts review and present to rating committees. A list of current rating methodologies can be found at <http://bit.ly/1ePz0JB>.

Our methodologies often incorporate a rating scorecard that provides a starting point for analysis, based on weighted factors we consider most important and measurable. While scorecards do not directly determine ratings, they serve as useful guides for analysis and for rating committee discussions. We have devised scorecards for most of the current methodologies, to help ensure that issuers are assessed in a consistent manner and in keeping with the methodologies' key elements. Because scorecards do not capture all methodology elements or all factors important to a given rating, ratings ultimately assigned can differ from scorecard outputs.



STEP 3: ANALYST GATHERS AND ANALYZES INFORMATION

To begin a credit review, the analyst needs the issuer's most current debt and financial information. If the issuer requests a public rating in connection with a debt sale, certain transaction-specific documents are required. The analyst uses this information, in addition to comparisons with other rated credits, to begin formulating a rating recommendation and supporting rationale that will be presented to the rating committee in a rating committee memorandum. Our information requirements depend on the relevant sector and methodology, but documents we usually request include:

- » Preliminary financing schedule
- » Three years of audited financial statements, if available
- » Draft of legal documents for the borrowing, including resolution, indenture and any amendments or supplemental documentation
- » Draft preliminary official statement
- » Monthly cash flows, for short-term cash flow notes
- » Types and outstanding par amounts of the obligor's debt, including direct bank loans
- » Debt service schedules for both the new bonds and, if applicable, for the new and previously issued parity or related obligations
- » Legal documents for bank loans, private placements, derivative transactions, or other debt-like instruments
- » Disclosure of credit-related events or information
- » Other sector-specific information

We cannot assign a credit rating if we do not have sufficient information or lack confidence that sufficient information will be available to monitor the rating in the future. Issuers can be assured that our analysts and committee participants will maintain the confidentiality of any non-public information provided during this process.



STEP 4: CREDIT DISCUSSIONS BETWEEN ISSUER AND ANALYSTS

In addition to providing the requested documents, issuers should be available to answer questions to help the lead analyst prepare materials for rating committee review. A debt issuer's specific circumstances will dictate the topics covered in discussions between analysts and issuers. Whether these talks occur in person or by telephone, it is usually helpful for the executive officer or issuer contact to begin with an overview, addressing matters such as governance practices, strategic plans or priorities. With that framework set, the discussion can then move into more of the specific details regarding the issuer and how the key factors highlighted in the relevant rating methodology apply.

Productive meetings tend to follow a written agenda or presentation while also allowing for open dialogue about the issuer's strengths and challenges. Analysts can provide issuers with general discussion topics or lists of specific questions in advance of discussions. Topics can include:

- » Projected current and future year operating results (compared to budget or prior year's operations)
- » Major assumptions used in financial forecasts
- » Material economic or institutional developments
- » Plans to address key credit challenges

When Are In-Person Meetings Most Valuable?

While it is standard practice for Moody's analysts to discuss credit issues directly with management, these interactions can occur either in person or by phone. In-person meetings typically occur:



- » When Moody's is assigning a rating to an issuer for the first time
- » When the issuer's borrowing plans are large or complex
- » When the borrowing is for an unexpected or unusual project
- » When there have been significant positive or negative changes in the key rating factors, such as market position or financial health, that could result in a rating or outlook change
- » When Moody's has not met with the management team or visited the issuer in several years

An in-person meeting can take place at the issuer's offices, in space provided by investment bankers or financial advisors, or at Moody's offices in Boston, Chicago, Dallas, New York or San Francisco. For initial ratings, a meeting on the issuer's premises may be preferable, particularly if it allows us to see facilities that play an important role in the issuer's credit profile. An in-person meeting typically takes more time than a conference call. On average, an on-site visit lasts three to four hours, and includes a tour of the facility, campus or municipality. A conference call between the issuer and analyst will usually take between one and two hours.

Whether by phone or in person, discussions with issuer management team members give the analyst a chance to assess governance and management, which are key credit factors. Meetings with small groups (five or fewer issuer participants) are often most valuable. Separate, shorter sessions on specific topics can also be useful. The following officials (or their equivalents) often participate in meetings or calls:

- » Chief financial officer or other financial officer responsible for debt issuance
- » Chief administrative officer/vice president for admissions/enrollment management
- » Chief investment officer, budget director
- » Governor/mayor/president/chancellor
- » Board member or legislator (e.g., chair of finance committee)
- » Economic development officer

When arranging site visits, issuers should bear in mind that analysts are barred from soliciting or accepting any money, gifts, favors or entertainment from the issuer or any agent representing the issuer. The analyst may accept incidentals in the context of a business interaction or in-person meeting, such as light meals, pens and paper, limited to US \$25 per person, per business interaction, per day. The analyst may accept simple hospitality, such as morning coffee and pastries, or a sandwich buffet or box lunch. Alternative arrangements for more elaborate meals can include Moody's paying for its share of a meal or paying for the entire meal.



STEP 5: THE RATING COMMITTEE

At Moody's, ratings are determined by committees, not by individual analysts. The rating committee process is a critical mechanism in promoting the quality, consistency, independence and integrity of Moody's rating process. It is designed to foster free exchanges of differing views and to encourage rigorous discussion and debate.

WHEN IS A RATING COMMITTEE CONVENED?

Rating committees can be convened for any of a number of reasons. A committee can be convened at the option of the lead analyst because of events or conditions affecting the credit, or simply to rate a new debt instrument. A rating committee may also follow preliminary surveillance, in which a rating is identified as potentially subject to upward or downward pressure or being inconsistent with its rating category.

WHO PARTICIPATES IN A COMMITTEE?

The lead analyst and a committee chair – typically a senior analyst or manager overseeing the sector being rated – are responsible for determining that committee composition is adequate. Committees consist of analysts with relevant and complementary areas of expertise, and a diversity of opinions. Committee members may include representatives from the team covering the relevant credit sector, as well as other teams in PFG and the Credit Policy Group. Analysts from other units of Moody's Investors Service are often invited to PFG committees, particularly if comparisons with their rated entities are expected to play an important role in committee deliberations.

All committee participants must certify that they have no conflicts of interest with any of the credits being considered. The lead analyst and chair are responsible for ascertaining that members have no conflicts.

HOW DOES A COMMITTEE REACH A DECISION?

Moody's rating committee process is designed to reach the most accurate rating outcomes, based on full consideration and debate of all relevant credit factors, from a range of perspectives. Committees consider information that is relevant to forming credit opinions, including measures of the issuer's financial strength and debt burden, governance and management, economic or competitive conditions, and any other factors encompassed by the applicable rating methodology. Given that our ratings are relative measures, and that an issuer's characteristics should be consistent with those of similarly rated entities, rating committees consider comparable credits.

The committee chair's primary role is to guide discussions so they encompass not only the lead analyst's recommendation and supporting data, but also differing or even controversial points of view. After members have had a chance to express and formulate their views, voting begins. The lead analyst votes by stating a rating recommendation, followed by the back-up analyst assigned to help cover the credit. Votes are then solicited from all other members, from most junior to most senior, with the committee chair voting last. This process ensures that neither the chair nor other senior committee members influence junior members to abandon independent views on the debt or entity being rated.

On occasion, a committee will determine that members lack certain information needed to make a fully informed vote. Normally, in these cases, the chair will suspend the committee temporarily and instruct the lead analyst to collect specific, additional information to bring back to the committee for consideration.



STEP 6: PUBLISHING THE RATING AND RATING REPORT

Once a committee has concluded, the lead analyst orally communicates the rating and rationale to the issuing entity or its representative. As a matter of policy, we do not disclose specific committee details, such as the analyst's rating recommendation, names of committee participants, or the committee's vote tally. Issuers may choose to appeal rating committee decisions, but issuers cannot appeal rating decisions solely because they disagree with them. Appeals, which are rare, require the issuer to present new information not initially considered by the analyst or committee that could change the rating outcome. If such information exists, issuers generally should provide necessary documentation to the lead analyst within a few hours of requesting an appeal. If we grant an appeal, a committee will reconvene to consider the new information as quickly as possible.

Before we publicly disseminate a rating and rating report, the lead analyst generally will provide a copy of the rating report to the issuer for review. **Our standard practice is to give issuers a window of up to two hours to review draft reports, to identify any inaccuracies that should be corrected or any confidential information that was inadvertently included and should be deleted prior to publication.** It is our practice to alert issuer contacts in advance to make sure that they will be available to review draft reports.

Under our policies, Moody's retains ultimate editorial control over the form and content of all its publications. To that end, we will not consider suggested changes from an issuer or an issuer's agents that would alter the meaning or tone of our opinions or credit rating announcements. **While we allow issuers and their agents to review reports prior to publication, PFG reports and rating actions must remain confidential until we publish them.**

Issuers receive signed letters describing rating actions (rating letters), for all rating actions related to new sales. Ratings assigned to planned debt issuances have a limited shelf life. For sales delayed more than 60 days after ratings were initially assigned, the ratings are withdrawn and the rating process must begin anew. Rating letters may also be provided for non-public rating actions such as the assignment of an Indicative Rating.

At times, issuers request that we provide a letter that confirms their current rating is accurate or appropriate, even when new ratings have not been requested. Such requests can be in connection with legal document provisions (known as Rating Agency Conditions or RACs) that require such confirmation in the event of changes to the legal documents or other specific circumstances. Moody's is not bound by RAC clauses and retains sole discretion over whether to issue a letter or press release in response.

Monitoring

Once a credit rating is published, Moody's monitors it on a continuing basis to respond to changes in the rated issuer's, or obligation's, relative creditworthiness. We review each rating annually and in some cases more frequently. Moody's employs a number of techniques to conduct these reviews. Some ratings are monitored through portfolio reviews, in which similar credits and their ratings are considered simultaneously to assess whether their ratings remain appropriate. Others are monitored through issuer-specific reviews.

Our credit review procedures have evolved in recent years, along with the development of new rating methodologies as well as new regulatory requirements. We use a growing number of methods to identify rated entities for which an upgrade or downgrade should be considered. For example, in some PFG sectors, we use "threshold filtering," in which ratings are reviewed according to key metrics to determine those in potential need of closer attention. We have developed sequential review procedures, in which each step of review entails a rising level of analytic scrutiny to determine the need for a rating or outlook change.

From time to time, Moody's may request the latest audited financial statements, pension valuations, budgets, revenue

reports or other data or documentation to support our surveillance process. We may also ask management to provide an update on financial status, debt plans and other credit rating factors. We ask that issuers respond in a timely manner to our inquiries and requests as they arise.

Rating Withdrawals

When bonds mature or are redeemed prior to maturity, we withdraw their ratings through an administrative process.

We will also withdraw a rating if an issuer fails to provide sufficient, accurate and timely information. Other potential reasons for withdrawal include an issuer's bankruptcy, liquidation, reorganization or debt restructuring. For all of these situations, a rating committee would determine whether withdrawal was appropriate.

Under certain circumstances, Moody's will withdraw a credit rating for an issuer or an obligation for business reasons, which are unrelated to the situations identified above. A withdrawal of a credit rating for business reasons does not require a committee. Business reasons would generally not be related to underlying credit characteristics of the rated entity.

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To: Finance Committee
 From: Blaine Cox, Deputy City Manager
 Date: March 6, 2014
 Subject: Monthly Financial Report
 Copied To: City Manager Fitzpatrick

As of the end of February, we are approximately 67% through Fiscal Year 2014.

REVENUES

General Fund Year to Date Revenue Summary:

DEPARTMENT		ORIGINAL ESTIM REV	ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REV	% COLL
City Clerk	\$	108,400	\$ -	\$ 108,400	\$ 55,916	\$ 52,484	51.6%
Assessor	\$	1,000	\$ -	\$ 1,000	\$ 433	\$ 567	43.3%
Business Office	\$	56,000	\$ -	\$ 56,000	\$ 36,493	\$ 19,507	65.2%
Tax Collector	\$	26,996,312	\$ -	\$ 26,996,312	\$ 26,510,932	\$ 485,380	98.2%
General Overhead	\$	4,749,343	\$ 1,606,267	\$ 6,355,610	\$ 4,033,954	\$ 2,321,656	63.5%
Public Bldg	\$	-	\$ -	\$ -	\$ 449	\$ (449)	
Planning	\$	27,300	\$ -	\$ 27,300	\$ 17,291	\$ 10,009	63.3%
Police	\$	349,975	\$ -	\$ 349,975	\$ 193,212	\$ 156,763	55.2%
Fire	\$	24,351	\$ -	\$ 24,351	\$ 6,478	\$ 17,873	26.6%
Dispatch	\$	62,044	\$ -	\$ 62,044	\$ 34,791	\$ 27,253	56.1%
Bldg, Zoning, License	\$	260,575	\$ -	\$ 260,575	\$ 190,417	\$ 70,158	73.1%
Public Works	\$	555,112	\$ -	\$ 555,112	\$ 434,509	\$ 120,603	78.3%
Welfare	\$	10,000	\$ -	\$ 10,000	\$ 1,424	\$ 8,576	14.2%
Recreation	\$	138,200	\$ -	\$ 138,200	\$ 124,101	\$ 14,099	89.8%
Library	\$	17,050	\$ -	\$ 17,050	\$ 8,803	\$ 8,247	51.6%
Totals	\$	33,355,662	\$ 1,606,267	\$ 34,961,929	\$ 31,649,203	\$ 3,312,726	90.5%

Note: If the Property Tax Revenue is removed from Tax Collector Revenue to show only non-property tax revenue, the General Fund Revenue percentage is at 67.2%.

Enterprise Funds Year to Date Revenue Summary:

ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
\$ 4,923,646	\$ 6,000	\$ 4,929,646	\$ 2,446,892	\$ 2,482,753	49.6%
\$ 6,203,072	\$ 179,661	\$ 6,382,733	\$ 3,385,949	\$ 2,996,784	53.0%
\$ 527,196	\$ -	\$ 527,196	\$ 324,278	\$ 202,918	61.5%

EXPENDITURES

General Fund Year to Date Expenditure Summary:

DEPARTMENT	ORIGINAL APPROP	TRANSFERS/ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Council/Manager	\$ 272,515	\$ (209)	\$ 272,306	\$ 172,422	\$ 3,524	\$ 96,360	64.6%
Econ Dev	\$ 266,802	\$ 1,531	\$ 268,333	\$ 194,482	\$ 4,897	\$ 68,954	74.3%
Information Tech	\$ 356,365	\$ (1,127)	\$ 355,238	\$ 219,703	\$ 6,443	\$ 129,092	63.7%
City Clerk	\$ 258,547	\$ 1,161	\$ 259,708	\$ 162,956	\$ 20,623	\$ 76,130	70.7%
Elections	\$ 31,968	\$ (161)	\$ 31,807	\$ 16,845	\$ 685	\$ 14,267	55.1%
Assessing	\$ 354,797	\$ (89)	\$ 354,708	\$ 242,368	\$ 12,810	\$ 99,530	71.9%
Business Office	\$ 550,099	\$ 540	\$ 550,639	\$ 391,606	\$ 7,249	\$ 151,784	72.4%
Tax Collector	\$ 324,259	\$ (186)	\$ 324,073	\$ 218,557	\$ 990	\$ 104,527	67.7%
General Overhead	\$ 750,011	\$ (57,724)	\$ 692,287	\$ 365,302	\$ 84,521	\$ 242,465	65.0%
Public Buildings	\$ 801,956	\$ 271	\$ 802,227	\$ 533,533	\$ 48,284	\$ 220,409	72.5%
Planning	\$ 351,220	\$ (455)	\$ 350,765	\$ 206,107	\$ 2,815	\$ 141,843	59.6%
Police	\$ 6,635,651	\$ 46,281	\$ 6,681,932	\$ 4,487,085	\$ 92,893	\$ 2,102,004	68.5%
Fire	\$ 4,122,869	\$ (14,013)	\$ 4,108,856	\$ 2,837,050	\$ 74,181	\$ 1,197,625	70.9%
Dispatch	\$ 721,360	\$ 3,446	\$ 724,806	\$ 445,054	\$ 9,103	\$ 270,648	62.7%
Bldg Zoning License	\$ 491,376	\$ (1,161)	\$ 490,215	\$ 338,499	\$ 12,170	\$ 139,546	71.5%
Ambulance	\$ 51,430	\$ -	\$ 51,430	\$ 25,715	\$ 25,715	\$ -	100.0%
Public Works	\$ 2,703,287	\$ 24,682	\$ 2,727,969	\$ 1,844,545	\$ 281,875	\$ 601,549	77.9%
Welfare	\$ 449,080	\$ 150	\$ 449,230	\$ 257,672	\$ 31,472	\$ 160,086	64.4%
Recreation	\$ 686,766	\$ (4,484)	\$ 682,282	\$ 518,633	\$ 11,688	\$ 151,961	77.7%
Library	\$ 1,052,209	\$ (2,452)	\$ 1,049,757	\$ 740,378	\$ 25,110	\$ 284,268	72.9%
County Tax	\$ 5,739,529	\$ -	\$ 5,739,529	\$ 5,781,224	\$ -	\$ (41,695)	100.7%
Debt Service	\$ 4,465,297	\$ -	\$ 4,465,297	\$ 3,942,572	\$ -	\$ 522,725	88.3%
Tax Abatements	\$ 92,256	\$ -	\$ 92,256	\$ 29,808	\$ -	\$ 62,448	32.3%
CIP Trans	\$ 1,826,013	\$ 1,610,267	\$ 3,436,280	\$ 3,436,280	\$ -	\$ -	100.0%
Totals	\$ 33,355,662	\$ 1,606,267	\$ 34,961,929	\$ 27,408,346	\$ 757,057	\$ 6,796,526	80.6%

Notes: If all encumbrances are removed, the YTD Expended for all General Fund Departments is at 78.4% of Revised Budget.

Enterprise Funds Year to Date Expenditure Summary:

FUND	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Water	\$ 4,923,646	\$ 6,000	\$ 4,929,646	\$ 2,828,312	\$ 164,418	\$ 1,936,915	60.7%
Sewer	\$ 6,203,072	\$ 179,661	\$ 6,382,733	\$ 3,716,038	\$ 109,473	\$ 2,557,222	59.9%
Arena	\$ 527,196	\$ -	\$ 527,196	\$ 333,008	\$ 15,286	\$ 178,902	66.1%

Note: If encumbrances are removed, the YTD Expended is at 57%, 58% and 63% respectively of Revised Budget.

City and Enterprise Funds Revenue For Period Ending 02/28/2014

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:		ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
1000	GENERAL FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
11031 CITY CLERK REVENUE							
11031 400408	MARRIAGE LICENSES	1,800	0	1,800	987.00	813.00	54.8%*
11031 400409	DOG LICENSES	26,000	0	26,000	6,687.50	19,312.50	25.7%*
11031 400416	12522 E-REGISTRATION F	800	0	800	162.30	637.70	20.3%*
11031 400423	LANDLORD REGISTRATION	300	0	300	.00	300.00	.0%*
11031 402101	UCC FILINGS FEES	2,000	0	2,000	2,370.00	-370.00	118.5%*
11031 402109	VITAL RECORDS	15,000	0	15,000	11,859.00	3,141.00	79.1%*
11031 402139	DOG LICENSES STATE	12,000	0	12,000	2,711.00	9,289.00	22.6%*
11031 402140	MARRIAGE LICENSES STA	10,000	0	10,000	5,358.00	4,642.00	53.6%*
11031 402141	VITAL RECORDS STATE	35,500	0	35,500	21,736.00	13,764.00	61.2%*
11031 406201	MISCELLANEOUS REVENUE	5,000	0	5,000	4,044.88	955.12	80.9%*
TOTAL CITY CLERK REVENUE		108,400	0	108,400	55,915.68	52,484.32	51.6%
11051 ASSESSORS REVENUES							
11051 406201	MISCELLANEOUS REVENUE	1,000	0	1,000	432.95	567.05	43.3%*
TOTAL ASSESSORS REVENUES		1,000	0	1,000	432.95	567.05	43.3%
11061 BUSINESS OFFICE REVENUE							
11061 400302	INTEREST INCOME	55,000	0	55,000	36,492.96	18,507.04	66.4%*
TOTAL BUSINESS OFFICE REVENUE		55,000	0	55,000	36,492.96	18,507.04	66.4%
11062 BUSINESS OFFICE REVENUE							
11062 406201	MISCELLANEOUS REVENUE	1,000	0	1,000	.00	1,000.00	.0%*
TOTAL BUSINESS OFFICE REVENUE		1,000	0	1,000	.00	1,000.00	.0%
11071 TAX COLLECTOR REVENUE							
11071 400101	PROPERTY TAX	22,746,112	0	22,746,112	23,445,176.23	-699,064.23	103.1%*

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR: 1000	GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
11071 400102	TIMBER AND GRAVEL TAX	4,000	0	4,000	6,849.47	-2,849.47	171.2%*
11071 400103	CHARGE FOR CURRENT US	35,000	0	35,000	25,455.00	9,545.00	72.7%*
11071 400301	INTEREST ON DELINQ TA	500,000	0	500,000	461,459.57	38,540.43	92.3%*
11071 400406	MOTOR VEHICLE PERMITS	3,510,000	0	3,510,000	2,465,520.00	1,044,480.00	70.2%*
11071 400413	TRANSPORTATION TAX FE	170,000	0	170,000	103,955.00	66,045.00	61.2%*
11071 400416	E-REGISTRATION FEES	7,200	0	7,200	2,517.00	4,683.00	35.0%*
11071 402142	TAX SALE REIMBURSEMEN	24,000	0	24,000	.00	24,000.00	.0%*
TOTAL TAX COLLECTOR REVENUE		26,996,312	0	26,996,312	26,510,932.27	485,379.73	98.2%

11081 GENERAL OVERHEAD REVENUE

11081 400104	PAYMENTS IN LIEU OF T	395,372	0	395,372	309,812.00	85,560.00	78.4%*
11081 401605	CABLEVISION	240,000	0	240,000	118,657.83	121,342.17	49.4%*
11081 405902	HEALTHTRUST RETURN OF	0	1,023,249	1,023,249	1,023,249.10	.00	100.0%*
11081 406101	TRANSFER FROM FUND BA	1,708,418	583,018	2,291,436	.00	2,291,436.00	.0%*
11081 406102	TRANSFER FROM CIP	400,000	0	400,000	262,610.71	137,389.29	65.7%*
11081 406106	TRANSFER FROM OTHER F	4,000	0	4,000	1,943.04	2,056.96	48.6%*
11081 406201	MISCELLANEOUS REVENUE	5,000	0	5,000	347,275.36	-342,275.36	6945.5%*
11081 406500	RSA 205 TIF LEASE	654,233	0	654,233	635,018.08	19,214.92	97.1%*
11081 451900	LEASE/RENTAL INCOME	15,180	0	15,180	10,690.25	4,489.75	70.4%*
TOTAL GENERAL OVERHEAD REVENUE		3,422,203	1,606,267	5,028,470	2,709,256.37	2,319,213.73	53.9%

11082 GENERAL OVERHEAD REVENUE

11082 401603	ROOMS AND MEALS TAX	1,327,140	0	1,327,140	1,324,698.05	2,441.95	99.8%*
TOTAL GENERAL OVERHEAD REVENUE		1,327,140	0	1,327,140	1,324,698.05	2,441.95	99.8%

11091 PUBLIC BLDGS REVENUE

11091 406201	MISCELLANEOUS	0	0	0	449.04	-449.04	100.0%*
TOTAL PUBLIC BLDGS REVENUE		0	0	0	449.04	-449.04	100.0%

11101 PLANNING

11101 400424	POSTAGE - ABUTTER NOT	2,000	0	2,000	966.67	1,033.33	48.3%*
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CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08							
ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
11101 402102 SITE REVIEW APPLICATI	12,000	0	12,000	9,512.16	2,487.84	79.3%*	
11101 402103 ZONING APPLICATIONS F	7,000	0	7,000	2,975.00	4,025.00	42.5%*	
11101 402104 SUB DIVIISION APPLICA	6,000	0	6,000	3,650.00	2,350.00	60.8%*	
11101 406201 MISCELLANEOUS REVENUE	300	0	300	187.00	113.00	62.3%*	
TOTAL PLANNING	27,300	0	27,300	17,290.83	10,009.17	63.3%	
12011 POLICE CITY REVENUE							
12011 400407 PISTOL PERMITS	3,600	0	3,600	3,105.50	494.50	86.3%*	
12011 402110 INCOME FROM COPY MACH	3,700	0	3,700	2,548.80	1,151.20	68.9%*	
12011 402111 OUTSIDE SECURITY SERV	280,000	0	280,000	152,663.06	127,336.94	54.5%*	
12011 402115 ALARM FEES	3,500	0	3,500	275.00	3,225.00	7.9%*	
12011 402120 WRECKER SERVICE INCOM	1,675	0	1,675	.00	1,675.00	.0%*	
12011 402121 DOG SHELTER & TRANSP	3,000	0	3,000	781.00	2,219.00	26.0%*	
12011 402122 DOG FINES	19,000	0	19,000	10,425.00	8,575.00	54.9%*	
12011 405201 COURT FINES	12,000	0	12,000	8,097.47	3,902.53	67.5%*	
12011 405202 PARKING TICKETS	7,500	0	7,500	2,175.00	5,325.00	29.0%*	
12011 405203 EXCESS ALARM PENALTY	3,000	0	3,000	1,600.00	1,400.00	53.3%*	
12011 406201 MISCELLANEOUS REVENUE	2,000	0	2,000	7,370.44	-5,370.44	368.5%*	
12011 406209 POLICE RESTITUTION RE	1,000	0	1,000	83.21	916.79	8.3%*	
12011 406210 WITNESS FEES	10,000	0	10,000	4,087.55	5,912.45	40.9%*	
TOTAL POLICE CITY REVENUE	349,975	0	349,975	193,212.03	156,762.97	55.2%	
12021 FIRE CITY REVENUE							
12021 402111 OUTSIDE SERVICES REVE	10,000	0	10,000	2,639.42	7,360.58	26.4%*	
12021 402157 FIRE PREVENTION FEES	1,851	0	1,851	2,626.00	-775.00	141.9%*	
12021 406201 MISCELLANEOUS REVENUE	1,000	0	1,000	712.89	287.11	71.3%*	
12021 406205 FIRE DONATIONS	500	0	500	500.00	.00	100.0%*	
TOTAL FIRE CITY REVENUE	13,351	0	13,351	6,478.31	6,872.69	48.5%	
12022 FIRE STATE REVENUE							
12022 400417 RERP	11,000	0	11,000	.00	11,000.00	.0%*	
TOTAL FIRE STATE REVENUE	11,000	0	11,000	.00	11,000.00	.0%	

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:			ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
1000 GENERAL FUND			ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
12031 DISPATCH CENTER								
12031	400303	CONTRACT REVENUE	62,044	0	62,044	30,193.87	31,850.13	48.7%*
12031	406201	MISCELLANEOUS	0	0	0	4,597.00	-4,597.00	100.0%*
TOTAL DISPATCH CENTER			62,044	0	62,044	34,790.87	27,253.13	56.1%
12041 CODE ENFORCEMENT REVENUE								
12041	400401	FOOD PERMITS	29,000	0	29,000	16,242.50	12,757.50	56.0%*
12041	400402	TAXI PERMITS	700	0	700	740.00	-40.00	105.7%*
12041	400403	AMUSEMENT PERMITS	4,000	0	4,000	1,940.00	2,060.00	48.5%*
12041	400404	BUILDING PERMITS	225,000	0	225,000	169,057.02	55,942.98	75.1%*
12041	400411	HAWKERS & PEDDLERS	500	0	500	225.00	275.00	45.0%*
12041	400425	SECOND HAND DEALER LI	1,000	0	1,000	1,450.00	-450.00	145.0%*
12041	400426	PAWNBROKER LICENSE	100	0	100	200.00	-100.00	200.0%*
12041	400427	JUNK YARD & DEALER LI	175	0	175	.00	175.00	.0%*
12041	406201	MISCELLANEOUS REVENUE	100	0	100	562.40	-462.40	562.4%*
TOTAL CODE ENFORCEMENT REVENUE			260,575	0	260,575	190,416.92	70,158.08	73.1%
13011 PUBLIC WORKS REVENUE								
13011	400405	EXCAVATION PERMITS	2,500	0	2,500	4,000.00	-1,500.00	160.0%*
13011	400412	HAZARDOUS WASTE REVEN	10,500	0	10,500	.00	10,500.00	.0%*
13011	400414	DRIVEWAY PERMITS FEES	14,000	0	14,000	3,750.00	10,250.00	26.8%*
13011	400418	INSPECTION FEES	0	0	0	4,875.00	-4,875.00	100.0%*
13011	400420	COMPOST BINS	0	0	0	141.00	-141.00	100.0%*
13011	400421	RECYCLE BINS	0	0	0	1,030.00	-1,030.00	100.0%*
13011	400422	TOTER SYSTEM STICKERS	0	0	0	1,233.75	-1,233.75	100.0%*
13011	406201	MISCELLANEOUS REVENUE	5,000	0	5,000	87.81	4,912.19	1.8%*
TOTAL PUBLIC WORKS REVENUE			32,000	0	32,000	15,117.56	16,882.44	47.2%
13012 STATE HIGHWAY SUBSIDY								
13012	401604	HIGHWAY BLOCK SUBSIDY	523,112	0	523,112	419,391.76	103,720.24	80.2%*

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08							
ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL	
TOTAL STATE HIGHWAY SUBSIDY	523,112	0	523,112	419,391.76	103,720.24	80.2%	
14011 WELFARE REVENUE							
14011 402123 WELFARE REIMBURSE	10,000	0	10,000	1,411.62	8,588.38	14.1%*	
14011 406201 MISCELLANEOUS	0	0	0	12.26	-12.26	100.0%*	
TOTAL WELFARE REVENUE	10,000	0	10,000	1,423.88	8,576.12	14.2%	
14021 RECREATION REVENUE							
14021 402124 BASKETBALL PROGRAMS	20,375	0	20,375	24,575.30	-4,200.30	120.6%	
14021 402130 REC11 PLAYGROUND CAMPS	74,625	0	74,625	64,850.00	9,775.00	86.9%*	
14021 402153 REC16 HANSON PINE SWIM	10,800	0	10,800	12,220.00	-1,420.00	113.1%*	
14021 402154 REC05 MISC TODDLER PRO	19,900	0	19,900	7,625.00	12,275.00	38.3%*	
14021 406200 REC19 OTHER INCOME REN	9,500	0	9,500	8,210.64	1,289.36	86.4%*	
14021 406201 REC21 OTHER INCOME MIS	3,000	0	3,000	6,620.00	-3,620.00	220.7%*	
TOTAL RECREATION REVENUE	138,200	0	138,200	124,100.94	14,099.06	89.8%	
14031 LIBRARY REVENUE							
14031 400419 LIBRARY REGISTRATION	12,000	0	12,000	5,923.40	6,076.60	49.4%*	
14031 402110 COPY MACHINE	5,050	0	5,050	2,879.65	2,170.35	57.0%*	
TOTAL LIBRARY REVENUE	17,050	0	17,050	8,803.05	8,246.95	51.6%	
TOTAL GENERAL FUND	33,355,662	1,606,267	34,961,929	31,649,203.47	3,312,725.63	90.5%	
TOTAL REVENUES	33,355,662	1,606,267	34,961,929	31,649,203.47	3,312,725.63		

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
5001 WATER ENTERPRISE FUND						
510001 WATER WORKS REVENUE						
510001 400302 INTEREST INCOME	2,500	0	2,500	2,500.00	.00	100.0%*
510001 406105 XFER FROM RET EARNIN	1,125,146	6,000	1,131,146	.00	1,131,145.69	.0%*
510001 406201 MISCELLANEOUS REVENU	25,000	0	25,000	25,851.82	-851.82	103.4%*
510001 406600 CONSTRUCTION REVENUE	35,000	0	35,000	42,101.54	-7,101.54	120.3%*
510001 406601 USER FEES	3,700,000	0	3,700,000	2,361,008.28	1,338,991.72	63.8%*
510001 406602 INTEREST ON DEL ACCT	12,000	0	12,000	14,800.90	-2,800.90	123.3%*
510001 406603 HYDRANT RENTAL FEES	24,000	0	24,000	629.91	23,370.09	2.6%*
TOTAL WATER WORKS REVENUE	4,923,646	6,000	4,929,646	2,446,892.45	2,482,753.24	49.6%
TOTAL WATER ENTERPRISE FUND	4,923,646	6,000	4,929,646	2,446,892.45	2,482,753.24	49.6%
TOTAL REVENUES	4,923,646	6,000	4,929,646	2,446,892.45	2,482,753.24	

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
5002 SEWER ENTERPRISE FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
520001 SEWER WORKS REVENUE						
520001 400302 INTEREST INCOME	2,500	0	2,500	2,500.00	.00	100.0%*
520001 406102 TRANSFER FROM CIP	0	0	0	181,805.70	-181,805.70	100.0%*
520001 406105 XFER FROM RET EARNIN	515,043	179,661	694,704	.00	694,703.83	.0%*
520001 406201 MISCELLANEOUS REVENU	4,000	0	4,000	16,314.02	-12,314.02	407.9%*
520001 406211 HOMEMAKERS SRF LOAN	16,409	0	16,409	16,407.85	1.15	100.0%*
520001 406600 CONSTRUCTION REVENUE	10,000	0	10,000	2,124.40	7,875.60	21.2%*
520001 406601 USER FEES	5,047,000	0	5,047,000	2,991,584.90	2,055,415.10	59.3%*
520001 406602 INTEREST ON DEL ACCT	12,000	0	12,000	12,778.78	-778.78	106.5%*
520001 406607 IMPACT FEES	10,000	0	10,000	25,200.00	-15,200.00	252.0%*
520001 406701 SEPTIC DISPOSAL PERM	175,000	0	175,000	74,347.00	100,653.00	42.5%*
520001 406703 INDUSTRIAL PRE-TREAT	10,000	0	10,000	7,390.67	2,609.33	73.9%*
TOTAL SEWER WORKS REVENUE	5,801,952	179,661	5,981,613	3,330,453.32	2,651,159.51	55.7%
520002 SEWER WORKS REVENUE						
520002 406306 STATE AID GRANT C-52	381,243	0	381,243	44,279.00	336,964.00	11.6%*
520002 406307 STATE AID GRANT C-77	7,290	0	7,290	7,290.00	.00	100.0%*
520002 406308 STATE AID GRANT C-77	12,587	0	12,587	3,927.00	8,660.00	31.2%*
TOTAL SEWER WORKS REVENUE	401,120	0	401,120	55,496.00	345,624.00	13.8%
TOTAL SEWER ENTERPRISE FUND	6,203,072	179,661	6,382,733	3,385,949.32	2,996,783.51	53.0%
TOTAL REVENUES	6,203,072	179,661	6,382,733	3,385,949.32	2,996,783.51	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
5003 ARENA ENTERPRISE FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
530001 ARENA REVENUE						
530001 400302 INTEREST INCOME	500	0	500	500.00	.00	100.0%*
530001 406105 XFER FROM RET EARNIN	84,596	0	84,596	.00	84,596.00	.0%*
530001 406201 MISCELLANEOUS REVENU	0	0	0	382.75	-382.75	100.0%*
530001 406202 55310 GENERAL SALES	55,900	0	55,900	24,458.50	31,441.50	43.8%*
530001 406450 55410 ADV DASHER BOAR	10,000	0	10,000	10,700.00	-700.00	107.0%*
530001 406500 ICE TIME SALES	376,200	0	376,200	281,570.36	94,629.64	74.8%
530001 406805 LEASE RECREATION DEP	0	0	0	6,666.72	-6,666.72	100.0%*
TOTAL ARENA REVENUE	527,196	0	527,196	324,278.33	202,917.67	61.5%
TOTAL ARENA ENTERPRISE FUND	527,196	0	527,196	324,278.33	202,917.67	61.5%
TOTAL REVENUES	527,196	0	527,196	324,278.33	202,917.67	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08									
ACCOUNTS FOR:				ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
1501	CAPITAL PROJECTS GENERAL FUND			ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
150000	CIP REVENUE BONDING			57,303,140	-1,936,311	55,366,828	27,007,610.37	28,359,218.06	48.8%
150001	CIP REVENUE CASH			9,805,612	-252,130	9,553,482	9,566,485.37	-13,002.89	100.1%
150002	CIP REVENUE STATE			3,382,240	411,563	3,793,803	3,456,254.53	337,548.76	91.1%
150003	CIP REVENUE FUND BAL/RET EAR			2,911,245	229,126	3,140,370	3,120,634.05	19,736.44	99.4%
150004	CIP REVENUE DEDICATED REVENU			2,783,779	10,019	2,793,798	2,865,278.25	-71,480.75	102.6%
150005	CIP REVENUE GRANTS			6,090,329	1,827,074	7,917,403	5,153,890.71	2,763,512.32	65.1%
TOTAL CAPITAL PROJECTS GENERAL FUND				82,276,345	289,340	82,565,685	51,170,153.28	31,395,531.94	62.0%

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
5501 CAPITAL PROJECTS WATER FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL	
550101 CIP REVENUE CASH	2,660,772	-579,206	2,081,566	2,407,496.03	-325,929.71	115.7%	
550102 CIP REVENUES STATE	290,000	24,500	314,500	314,500.00	.00	100.0%	
550103 CIP REVENUE FUND BAL/RET EAR	171,903	0	171,903	171,903.00	.00	100.0%	
550104 OTHER REVENUES	30,000	0	30,000	30,000.00	.00	100.0%	
550105 WATER CIP REVENUE GRANTS	2,521,100	104,197	2,625,297	10,500.00	2,614,797.00	.4%	
TOTAL CAPITAL PROJECTS WATER FUND	5,673,775	-450,509	5,223,266	2,934,399.03	2,288,867.29	56.2%	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
5502 CAPITAL PROJECTS SEWER FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL	
550201 CIP REVENUE CASH	2,921,662	-551,250	2,370,412	2,716,898.19	-346,485.95	114.6%	
550202 CIP REVENUE STATE	390,000	-390,000	0	.00	.00	.0%	
550203 CIP REVENUE FUND BAL/RET EAR	583,018	0	583,018	583,018.00	.00	100.0%	
550205 CIP REVENUE FUND	2,532,326	303,516	2,835,842	691,303.51	2,144,538.49	24.4%	
TOTAL CAPITAL PROJECTS SEWER FUND	6,427,006	-637,734	5,789,272	3,991,219.70	1,798,052.54	68.9%	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08							
ACCOUNTS FOR:	ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT	
5503 CAPITAL PROJECTS ARENA FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL	
550301 CIP REVENUE CASH	35,000	-12,046	22,954	22,954.00	.00	100.0%	
550305 CIP REVENUE FUND	64,356	0	64,356	64,356.00	.00	100.0%	
TOTAL CAPITAL PROJECTS ARENA FUND	99,356	-12,046	87,310	87,310.00	.00	100.0%	

City and Enterprise Funds Expenses For Period Ending 02/28/2014

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11000051 CITY MANAGER							
11000051 511001 SALARIES - FULL TI	161,269	0	161,269	105,878.13	.00	55,390.87	65.7%
11000051 511002 SALARIES - PART TI	500	0	500	.00	.00	500.00	.0%
11000051 511009 SALARIES - CITY CO	21,300	0	21,300	10,453.62	.00	10,846.38	49.1%
11000051 511099 SALARIES - ADJUSTM	1,314	0	1,314	.00	.00	1,314.00	.0%
11000051 516000 LONGEVITY	660	0	660	385.00	.00	275.00	58.3%
11000051 519000 TRAVEL ALLOWANCE	6,300	0	6,300	3,242.80	.00	3,057.20	51.5%
11000051 521100 HEALTH INSURANCE	15,672	-6,764	8,908	1,833.76	.00	7,073.99	20.6%
11000051 521200 DENTAL INSURANCE	484	0	484	193.18	.00	290.82	39.9%
11000051 521300 LIFE INSURANCE	1,485	0	1,485	1,009.01	.00	475.99	67.9%*
11000051 522000 SOCIAL SECURITY CO	12,857	0	12,857	7,969.29	.00	4,887.71	62.0%
11000051 523000 RETIREMENT CONTRIB	23,412	0	23,412	15,554.32	125.00	7,732.68	67.0%*
11000051 526000 WORKERS' COMPENSAT	539	0	539	174.00	365.00	.00	100.0%*
11000051 528001 IPT	1,623	0	1,623	924.76	.00	698.24	57.0%
11000051 532001 STAFF DEVELOPMENT	4,025	0	4,025	3,098.90	.00	926.10	77.0%*
11000051 543002 EQUIPMENT MAINTENA	800	0	800	89.22	.00	710.78	11.2%
11000051 544500 LEASE COPIER/PRINT	0	0	0	2,923.93	.00	-2,923.93	100.0%*
11000051 552003 GENERAL LIABILITY	1,839	-209	1,630	1,630.15	.00	.00	100.0%*
11000051 553000 COMMUNICATIONS	2,520	0	2,520	1,345.11	.00	1,174.89	53.4%
11000051 553400 POSTAGE FEES	175	0	175	81.09	.00	93.91	46.3%
11000051 554000 ADVERTISING	50	0	50	.00	.00	50.00	.0%
11000051 555000 PRINTING AND BINDI	900	-300	600	310.00	.00	290.00	51.7%
11000051 558000 TRAVEL	4,725	2,500	7,225	4,946.41	1,722.60	555.99	92.3%*
11000051 561003 OFFICE SUPPLIES	1,750	714	2,464	2,261.34	.00	202.66	91.8%*
11000051 561005 PUBLICATIONS	2,525	750	3,275	1,395.79	919.40	959.81	70.7%*
11000051 573401 ADMIN EQUIPMENT	500	2,480	2,980	2,925.08	.00	55.17	98.1%*
11000051 581000 DUES AND FEES	1,741	120	1,861	1,796.08	.00	64.92	96.5%*
11000051 589000 MISCELLANEOUS EXPE	800	0	800	450.51	250.00	99.49	87.6%*
11000051 589028 SPECIAL EVENTS	300	200	500	500.00	.00	.00	100.0%*
11000051 589070 EMPLOYEE RECOGNITI	950	300	1,250	1,050.17	142.10	57.73	95.4%*
11000051 591100 PATRIOTIC SERVICES	1,500	0	1,500	.00	.00	1,500.00	.0%
TOTAL CITY MANAGER	272,515	-209	272,306	172,421.65	3,524.10	96,360.40	64.6%
11012351 ECONOMIC DEVELOPMENT							
11012351 511001 SALARIES - FULL TI	171,689	0	171,689	115,303.32	.00	56,385.68	67.2%*
11012351 511099 SALARIES - ADJUSTM	2,265	0	2,265	2,264.72	.00	.28	100.0%*
11012351 513001 OVERTIME - REGULAR	0	0	0	173.67	.00	-173.67	100.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11012351	516000	LONGEVITY	725	0	725	525.00	.00	200.00	72.4%*
11012351	519000	TRAVEL ALLOWANCE	5,000	0	5,000	5,000.00	.00	.00	100.0%*
11012351	521100	HEALTH INSURANCE	30,883	0	30,883	29,969.88	.00	913.12	97.0%*
11012351	521200	DENTAL INSURANCE	552	0	552	472.54	.00	79.46	85.6%*
11012351	521300	LIFE INSURANCE	311	0	311	202.77	.00	108.23	65.2%
11012351	522000	SOCIAL SECURITY CO	12,523	0	12,523	8,105.20	.00	4,417.80	64.7%
11012351	523000	RETIREMENT CONTRIB	18,814	0	18,814	12,737.47	.00	6,076.53	67.7%*
11012351	526000	WORKERS' COMPENSAT	2,739	0	2,739	880.00	1,859.00	.00	100.0%*
11012351	528001	IPT	1,986	0	1,986	1,078.12	.00	907.88	54.3%
11012351	532001	STAFF DEVELOPMENT	3,315	0	3,315	2,318.01	875.89	121.10	96.3%*
11012351	533009	LEGAL	0	0	0	2,808.00	.00	-2,808.00	100.0%*
11012351	544500	LEASE COPIER/PRINT	0	0	0	604.24	.00	-604.24	100.0%*
11012351	552003	GENERAL LIABILITY	0	1,531	1,531	1,530.77	.00	.00	100.0%*
11012351	553000	COMMUNICATIONS	3,000	0	3,000	1,860.39	.00	1,139.61	62.0%
11012351	553400	POSTAGE FEES	450	0	450	238.88	51.50	159.62	64.5%
11012351	555000	PRINTING AND BINDI	400	0	400	267.42	127.58	5.00	98.8%*
11012351	558000	TRAVEL	6,000	0	6,000	4,459.88	1,447.65	92.47	98.5%*
11012351	561003	OFFICE SUPPLIES	2,400	0	2,400	1,113.76	360.72	925.52	61.4%
11012351	561005	PUBLICATIONS	300	0	300	152.00	50.00	98.00	67.3%*
11012351	573401	ADMIN EQUIPMENT	700	0	700	.00	.00	700.00	.0%
11012351	581000	DUES AND FEES	2,750	0	2,750	2,415.71	125.00	209.29	92.4%*
TOTAL ECONOMIC DEVELOPMENT			266,802	1,531	268,333	194,481.75	4,897.34	68,953.68	74.3%

11020050 MUNICIPAL INFORMATION SYSTEMS

11020050	511001	SALARIES - FULL TI	154,902	0	154,902	107,238.44	.00	47,663.56	69.2%*
11020050	511002	SALARIES - PART TI	79,289	-20,000	59,289	22,377.27	.00	36,911.73	37.7%
11020050	513001	OVERTIME - REGULAR	250	0	250	1,029.30	.00	-779.30	411.7%*
11020050	516000	LONGEVITY	1,713	0	1,713	1,565.00	.00	148.00	91.4%*
11020050	521100	HEALTH INSURANCE	30,740	0	30,740	21,229.29	.00	9,510.71	69.1%*
11020050	521200	DENTAL INSURANCE	518	0	518	380.64	.00	137.36	73.5%*
11020050	521300	LIFE INSURANCE	281	0	281	193.77	.00	87.23	69.0%*
11020050	522000	SOCIAL SECURITY CO	17,487	0	17,487	9,667.20	.00	7,819.80	55.3%
11020050	523000	RETIREMENT CONTRIB	16,878	0	16,878	11,740.50	.00	5,137.50	69.6%*
11020050	526000	WORKERS' COMPENSAT	492	0	492	158.00	334.00	.00	100.0%*
11020050	528001	IPT	1,791	0	1,791	1,022.23	.00	768.77	57.1%
11020050	532001	STAFF DEVELOPMENT	2,200	0	2,200	.00	.00	2,200.00	.0%
11020050	532200	CONTRACTED SERVICE	7,270	0	7,270	6,134.80	.00	1,135.20	84.4%*
11020050	533012	GOVERNMENT CHANNEL	6,285	0	6,285	5,130.44	.00	1,154.56	81.6%*
11020050	534003	SOFTWARE MAINTENAN	8,265	0	8,265	6,988.53	259.00	1,017.47	87.7%*
11020050	534006	CONSULTING OTHER	0	20,000	20,000	6,792.50	1,757.50	11,450.00	42.8%

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FOR 2014 08									
ACCOUNTS 1000	FOR: GENERAL	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11020050	543002	EQUIPMENT MAINTENA	7,450	1,150	8,600	5,165.53	2,577.52	856.95	90.0%*
11020050	544500	LEASE COPIER/PRINT	0	0	0	1,028.96	.00	-1,028.96	100.0%*
11020050	552003	GENERAL LIABILITY	3,139	-1,127	2,012	2,011.91	.00	.00	100.0%*
11020050	553000	COMMUNICATIONS	7,320	0	7,320	4,669.39	1,200.00	1,450.61	80.2%*
11020050	553400	POSTAGE FEES	100	0	100	3.44	.00	96.56	3.4%
11020050	558000	TRAVEL	2,800	0	2,800	617.74	284.34	1,897.92	32.2%
11020050	561003	OFFICE SUPPLIES	500	0	500	105.88	30.59	363.53	27.3%
11020050	565000	SOFTWARE	3,250	0	3,250	3,250.00	.00	.00	100.0%*
11020050	573401	ADMIN EQUIPMENT	2,420	-1,150	1,270	202.68	.00	1,067.32	16.0%
11020050	573402	SOFTWARE - CAPITAL	1,000	0	1,000	1,000.00	.00	.00	100.0%*
11020050	581000	DUES AND FEES	25	0	25	.00	.00	25.00	.0%
TOTAL MUNICIPAL INFORMATION SYSTEMS			356,365	-1,127	355,238	219,703.44	6,442.95	129,091.52	63.7%
11030051 CITY CLERK									
11030051	511001	SALARIES - FULL TI	116,184	0	116,184	80,857.06	.00	35,326.94	69.6%*
11030051	511002	SALARIES - PART TI	3,000	0	3,000	4,890.00	.00	-1,890.00	163.0%*
11030051	513001	OVERTIME - REGULAR	1,000	0	1,000	746.54	.00	253.46	74.7%*
11030051	516000	LONGEVITY	400	0	400	525.00	.00	-125.00	131.3%*
11030051	521100	HEALTH INSURANCE	43,932	0	43,932	31,378.63	.00	12,553.37	71.4%*
11030051	521200	DENTAL INSURANCE	719	0	719	450.05	.00	268.95	62.6%
11030051	521300	LIFE INSURANCE	206	0	206	168.87	.00	37.13	82.0%*
11030051	522000	SOCIAL SECURITY CO	8,421	0	8,421	5,792.21	.00	2,628.79	68.8%*
11030051	523000	RETIREMENT CONTRIB	12,666	0	12,666	8,746.34	.00	3,919.66	69.1%*
11030051	526000	WORKERS' COMPENSAT	319	0	319	103.00	216.00	.00	100.0%*
11030051	528001	IPT	1,324	0	1,324	883.46	.00	440.54	66.7%*
11030051	532001	STAFF DEVELOPMENT	1,350	720	2,070	1,878.00	.00	192.00	90.7%*
11030051	532200	CONTRACTED SERVICE	800	0	800	72.70	.00	727.30	9.1%
11030051	543002	EQUIPMENT MAINTENA	850	0	850	.00	.00	850.00	.0%
11030051	544500	LEASE COPIER/PRINT	0	0	0	2,653.87	.00	-2,653.87	100.0%*
11030051	552003	GENERAL LIABILITY	1,266	-239	1,027	1,027.31	.00	.00	100.0%*
11030051	553000	COMMUNICATIONS	500	0	500	275.64	.00	224.36	55.1%
11030051	553400	POSTAGE FEES	600	0	600	345.82	.00	254.18	57.6%
11030051	554000	ADVERTISING	1,800	1,400	3,200	1,690.50	1,509.50	.00	100.0%*
11030051	555000	PRINTING AND BINDI	1,800	-900	900	453.00	.00	447.00	50.3%
11030051	558000	TRAVEL	400	0	400	278.41	16.95	104.64	73.8%*
11030051	561003	OFFICE SUPPLIES	900	0	900	698.54	99.99	101.47	88.7%*
11030051	561011	DOG LICENSES SUPPL	2,000	-220	1,780	755.99	900.00	124.01	93.0%*
11030051	573401	ADMIN EQUIPMENT	100	400	500	.00	352.23	147.77	70.4%*
11030051	581000	DUES AND FEES	410	0	410	325.00	.00	85.00	79.3%*
11030051	589013	REGISTRY OF DEEDS	100	0	100	.00	.00	100.00	.0%

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FOR 2014 08									
ACCOUNTS 1000	FOR: GENERAL	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11030051	589017	STATE FEE DOG LICE	12,000	0	12,000	.00	12,000.00	.00	100.0%*
11030051	589019	STATE FEE MARRIAGE	10,000	0	10,000	4,831.63	2,302.00	2,866.37	71.3%*
11030051	589021	STATE FEE VITAL RE	35,500	0	35,500	13,128.37	3,226.00	19,145.63	46.1%
TOTAL CITY CLERK			258,547	1,161	259,708	162,955.94	20,622.67	76,129.70	70.7%
11040050 ELECTIONS									
11040050	511002	SALARIES - PART TI	2,500	0	2,500	127.50	.00	2,372.50	5.1%
11040050	511009	SALARIES - ELECTIO	14,000	0	14,000	7,197.50	.00	6,802.50	51.4%
11040050	513001	OVERTIME - REGULAR	1,000	0	1,000	221.64	.00	778.36	22.2%
11040050	521100	HEALTH INSURANCE	0	0	0	34.67	.00	-34.67	100.0%*
11040050	522000	SOCIAL SECURITY CO	1,371	0	1,371	577.27	.00	793.73	42.1%
11040050	523000	RETIREMENT CONTRIB	0	0	0	23.87	.00	-23.87	100.0%*
11040050	526000	WORKERS' COMPENSAT	32	0	32	10.00	22.00	.00	100.0%*
11040050	534003	SOFTWARE MAINTENAN	3,200	0	3,200	2,160.00	40.00	1,000.00	68.8%*
11040050	543002	EQUIPMENT MAINTENA	1,200	0	1,200	1,200.00	.00	.00	100.0%*
11040050	544100	RENTAL LAND & BUIL	750	0	750	750.00	.00	.00	100.0%*
11040050	552003	GENERAL LIABILITY	310	-161	149	149.09	.00	.00	100.0%*
11040050	553400	POSTAGE FEES	1,800	0	1,800	51.12	.00	1,748.88	2.8%
11040050	554000	ADVERTISING	800	0	800	273.70	526.30	.00	100.0%*
11040050	555000	PRINTING AND BINDI	3,500	-900	2,600	2,393.78	106.22	100.00	96.2%*
11040050	558000	TRAVEL	105	0	105	93.23	.00	11.77	88.8%*
11040050	561003	OFFICE SUPPLIES	300	0	300	295.75	.00	4.25	98.6%*
11040050	573900	OTHER EQUIPMENT	100	0	100	.00	.00	100.00	.0%
11040050	589000	MISCELLANEOUS EXPE	1,000	900	1,900	1,286.13	.00	613.87	67.7%*
TOTAL ELECTIONS			31,968	-161	31,807	16,845.25	694.52	14,267.32	55.1%
11050070 ASSESSORS									
11050070	511001	SALARIES - FULL TI	195,931	0	195,931	134,444.15	.00	61,486.85	68.6%*
11050070	511002	SALARIES - PART TI	20,904	0	20,904	15,994.43	.00	4,909.57	76.5%*
11050070	513001	OVERTIME - REGULAR	500	0	500	375.65	.00	124.35	75.1%*
11050070	516000	LONGEVITY	1,650	0	1,650	1,325.00	.00	325.00	80.3%*
11050070	521100	HEALTH INSURANCE	47,411	0	47,411	37,896.39	.00	9,514.61	79.9%*
11050070	521200	DENTAL INSURANCE	803	0	803	597.98	.00	205.02	74.5%*
11050070	521300	LIFE INSURANCE	338	0	338	234.82	.00	103.18	69.5%*
11050070	522000	SOCIAL SECURITY CO	16,019	0	16,019	10,948.46	.00	5,070.54	68.3%*
11050070	523000	RETIREMENT CONTRIB	21,379	0	21,379	14,662.71	.00	6,716.29	68.6%*

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11050070	526000	WORKERS' COMPENSAT	5,095	0	5,095	1,636.00	3,459.00	.00	100.0%*
11050070	528001	IPT	2,154	0	2,154	1,237.97	.00	916.03	57.5%
11050070	532001	STAFF DEVELOPMENT	1,615	0	1,615	1,591.90	.00	23.10	98.6%*
11050070	533000	OTHER PROFESSIONAL	8,700	0	8,700	.00	8,700.00	.00	100.0%*
11050070	533009	LEGAL	1,000	0	1,000	144.00	.00	856.00	14.4%
11050070	534003	SOFTWARE MAINTENAN	11,115	95	11,210	11,210.00	.00	.00	100.0%*
11050070	534004	APPRAISALS	6,000	0	6,000	.00	.00	6,000.00	.0%
11050070	543001	VEHICLE MAINT & RE	500	0	500	187.28	.00	312.72	37.5%
11050070	543002	EQUIPMENT MAINTENA	400	-95	305	.00	.00	305.00	.0%
11050070	544500	LEASE COPIER/PRINT	0	0	0	1,423.16	.00	-1,423.16	100.0%*
11050070	552001	FLEET INSURANCE	1,220	-75	1,145	1,144.51	.00	.00	100.0%*
11050070	552003	GENERAL LIABILITY	1,879	-13	1,866	1,865.63	.00	.00	100.0%*
11050070	553000	COMMUNICATIONS	2,400	0	2,400	1,603.44	.00	796.56	66.8%*
11050070	553400	POSTAGE FEES	700	0	700	248.50	.00	451.50	35.5%
11050070	555000	PRINTING AND BINDI	300	0	300	.00	.00	300.00	.0%
11050070	558000	TRAVEL	50	0	50	.00	.00	50.00	.0%
11050070	561003	OFFICE SUPPLIES	1,200	0	1,200	786.64	.00	413.36	65.6%
11050070	561005	PUBLICATIONS	1,113	0	1,113	998.58	.00	114.42	89.7%*
11050070	561008	VEHICLE SUPPLIES	500	0	500	.00	.00	500.00	.0%
11050070	561010	CLOTHING	950	0	950	85.50	510.15	354.35	62.7%
11050070	562600	VEHICLE FUEL	1,200	0	1,200	771.29	.00	428.71	64.3%
11050070	573401	ADMIN EQUIPMENT	500	-100	400	275.69	.00	124.31	68.9%*
11050070	581000	DUES AND FEES	1,221	0	1,221	678.00	108.00	435.00	64.4%
11050070	589013	REGISTRY OF DEEDS	50	100	150	.00	32.88	117.12	21.9%
TOTAL ASSESSORS			354,797	-89	354,708	242,367.68	12,810.03	99,530.43	71.9%
11060051 BUSINESS OFFICE									
11060051	511001	SALARIES - FULL TI	251,612	0	251,612	177,362.43	.00	74,249.57	70.5%*
11060051	511002	SALARIES - PART TI	4,000	0	4,000	3,261.14	.00	738.86	81.5%*
11060051	511099	SALARIES - ADJUSTM	3,449	0	3,449	2,948.21	.00	500.79	85.5%*
11060051	513001	OVERTIME - REGULAR	250	0	250	105.07	.00	144.93	42.0%
11060051	516000	LONGEVITY	1,832	0	1,832	1,732.00	.00	100.00	94.5%*
11060051	521100	HEALTH INSURANCE	75,487	0	75,487	51,277.06	.00	24,209.94	67.9%*
11060051	521200	DENTAL INSURANCE	865	0	865	604.89	.00	260.11	69.9%*
11060051	521300	LIFE INSURANCE	451	0	451	313.66	.00	137.34	69.5%*
11060051	522000	SOCIAL SECURITY CO	18,491	0	18,491	13,047.45	.00	5,443.55	70.6%*
11060051	523000	RETIREMENT CONTRIB	27,693	0	27,693	19,617.76	.00	8,075.24	70.8%*
11060051	526000	WORKERS' COMPENSAT	453	0	453	146.00	307.00	.00	100.0%*
11060051	528001	IPT	2,900	0	2,900	1,666.61	.00	1,233.39	57.5%
11060051	532001	STAFF DEVELOPMENT	900	-130	770	660.00	.00	110.00	85.7%*

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11060051	534003	SOFTWARE MAINTENAN	18,234	0	18,234	18,052.80	.00	181.20	99.0%*
11060051	534006	CONSULTING OTHER	500	0	500	.00	.00	500.00	.0%
11060051	543002	EQUIPMENT MAINTENA	4,865	-2,698	2,167	1,829.40	.00	337.60	84.4%*
11060051	544500	LEASE COPIER/PRINT	0	0	0	2,743.41	.00	-2,743.41	100.0%*
11060051	552003	GENERAL LIABILITY	2,298	540	2,838	2,837.69	.00	.00	100.0%*
11060051	553000	COMMUNICATIONS	5,170	0	5,170	3,067.88	52.48	2,049.64	60.4%
11060051	553400	POSTAGE FEES	2,760	0	2,760	1,412.43	143.00	1,204.57	56.4%
11060051	554000	ADVERTISING	250	0	250	.00	.00	250.00	.0%
11060051	555000	PRINTING AND BINDI	200	0	200	.00	.00	200.00	.0%
11060051	558000	TRAVEL	1,700	-112	1,588	1,490.56	.00	97.48	93.9%*
11060051	561003	OFFICE SUPPLIES	2,700	0	2,700	1,212.19	528.41	959.40	64.5%
11060051	561004	FORMS	476	0	476	463.77	.00	12.23	97.4%*
11060051	561005	PUBLICATIONS	200	0	200	100.50	.00	99.50	50.3%
11060051	573401	ADMIN EQUIPMENT	1,050	2,143	3,193	2,792.98	106.99	293.03	90.8%*
11060051	581000	DUES AND FEES	350	797	1,147	1,128.77	15.00	3.19	99.7%*
TOTAL BUSINESS OFFICE			429,136	540	429,676	309,874.66	1,152.88	118,648.15	72.4%

11063151 HUMAN RESOURCES

11063151	511001	SALARIES - FULL TI	67,752	0	67,752	47,277.66	.00	20,474.34	69.8%*
11063151	511099	SALARIES - ADJUSTM	1,447	0	1,447	1,157.94	.00	289.06	80.0%*
11063151	513001	OVERTIME - REGULAR	2,000	0	2,000	2,249.39	.00	-249.39	112.5%*
11063151	516000	LONGEVITY	740	0	740	740.00	.00	.00	100.0%*
11063151	521100	HEALTH INSURANCE	13,772	0	13,772	9,483.65	.00	4,288.35	68.9%*
11063151	521200	DENTAL INSURANCE	340	0	340	223.97	.00	116.03	65.9%
11063151	521300	LIFE INSURANCE	129	0	129	84.55	.00	44.45	65.5%
11063151	522000	SOCIAL SECURITY CO	5,283	0	5,283	3,817.23	.00	1,465.77	72.3%*
11063151	523000	RETIREMENT CONTRIB	7,749	0	7,749	5,538.42	.00	2,210.58	71.5%*
11063151	526000	WORKERS' COMPENSAT	186	0	186	60.00	126.00	.00	100.0%*
11063151	528001	IPT	820	0	820	448.81	.00	371.19	54.7%
11063151	532001	STAFF DEVELOPMENT	460	0	460	95.00	.00	365.00	20.7%
11063151	532200	CONTRACTED SERVICE	1,700	0	1,700	477.60	906.80	315.60	81.4%*
11063151	533004	MEDICAL SERVICES	4,500	0	4,500	3,545.00	490.00	465.00	89.7%*
11063151	543002	EQUIPMENT MAINTENA	132	0	132	.00	.00	132.00	.0%
11063151	544500	LEASE COPIER/PRINT	0	0	0	1,195.04	.00	-1,195.04	100.0%*
11063151	553400	POSTAGE FEES	1,000	0	1,000	320.66	.00	679.34	32.1%
11063151	554000	ADVERTISING	2,000	0	2,000	1,447.80	515.60	36.60	98.2%*
11063151	555000	PRINTING AND BINDI	600	-75	525	45.00	.00	480.00	8.6%
11063151	558000	TRAVEL	600	0	600	169.50	59.50	371.00	38.2%
11063151	561003	OFFICE SUPPLIES	1,200	0	1,200	676.55	205.37	318.08	73.5%*
11063151	561004	FORMS	988	0	988	629.33	.00	358.67	63.7%

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11063151	573401	ADMIN EQUIPMENT	350	0	350	.00	.00	350.00	.0%
11063151	581000	DUES AND FEES	15	75	90	75.00	.00	15.00	83.3%*
11063151	589070	EMPLOYEE RECOGNITI	7,200	0	7,200	1,972.74	3,793.31	1,433.95	80.1%*
TOTAL HUMAN RESOURCES			120,963	0	120,963	81,730.84	6,096.58	33,135.58	72.6%
11070070 TAX COLLECTOR									
11070070	511001	SALARIES - FULL TI	133,504	0	133,504	93,661.37	.00	39,842.63	70.2%*
11070070	511002	SALARIES - PART TI	38,589	0	38,589	35,924.66	.00	2,664.34	93.1%*
11070070	513001	OVERTIME - REGULAR	500	0	500	42.25	.00	457.75	8.5%
11070070	516000	LONGEVITY	1,876	0	1,876	2,216.92	.00	-340.92	118.2%*
11070070	521100	HEALTH INSURANCE	44,908	0	44,908	29,540.02	.00	15,367.98	65.8%*
11070070	521200	DENTAL INSURANCE	753	0	753	498.97	.00	254.03	66.3%
11070070	521300	LIFE INSURANCE	242	0	242	161.63	.00	80.37	66.8%*
11070070	522000	SOCIAL SECURITY CO	12,389	0	12,389	9,418.80	.00	2,970.20	76.0%*
11070070	523000	RETIREMENT CONTRIB	14,600	0	14,600	11,205.83	.00	3,394.17	76.8%*
11070070	526000	WORKERS' COMPENSAT	423	0	423	136.00	287.00	.00	100.0%*
11070070	528001	IPT	1,633	0	1,633	850.32	.00	782.68	52.1%
11070070	532001	STAFF DEVELOPMENT	130	0	130	50.00	.00	80.00	38.5%
11070070	532200	CONTRACTED SERVICE	10,162	0	10,162	4,262.66	.00	5,899.34	41.9%
11070070	534003	SOFTWARE MAINTENAN	12,687	0	12,687	12,685.59	.00	1.41	100.0%*
11070070	543002	EQUIPMENT MAINTENA	1,030	0	1,030	.00	.00	1,030.00	.0%
11070070	544500	LEASE COPIER/PRINT	0	0	0	3,095.36	.00	-3,095.36	100.0%*
11070070	552003	GENERAL LIABILITY	1,672	-186	1,486	1,486.39	.00	.00	100.0%*
11070070	553000	COMMUNICATIONS	1,320	0	1,320	727.69	.00	592.31	55.1%
11070070	553400	POSTAGE FEES	16,449	0	16,449	7,514.14	.00	8,934.86	45.7%
11070070	558000	TRAVEL	858	0	858	634.99	.00	223.01	74.0%*
11070070	561003	OFFICE SUPPLIES	3,394	0	3,394	1,235.17	464.96	1,693.87	50.1%
11070070	561004	FORMS	3,000	0	3,000	1,756.50	.00	1,243.50	58.6%
11070070	573401	ADMIN EQUIPMENT	100	0	100	.00	.00	100.00	.0%
11070070	581000	DUES AND FEES	40	0	40	20.00	.00	20.00	50.0%
11070070	589015	TAX SALE COST	24,000	0	24,000	1,431.31	238.00	22,330.69	7.0%
TOTAL TAX COLLECTOR			324,259	-186	324,073	218,556.57	989.96	104,526.86	67.7%
11080050 GENERAL OVERHEAD									
11080050	511001	SALARIES - FULL TI	110,000	0	110,000	48,226.94	.00	61,773.06	43.8%
11080050	511099	SALARIES - ADJUSTM	40,000	0	40,000	.00	.00	40,000.00	.0%

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11080050	521100	HEALTH	0	0	0	6.25	.00	-6.25	100.0%*
11080050	522000	SOCIAL SECURITY CO	11,475	0	11,475	1,899.12	.00	9,575.88	16.6%
11080050	523000	RETIREMENT	16,155	0	16,155	.00	.00	16,155.00	.0%
11080050	531901	CITY SOLICITOR RET	10,000	0	10,000	4,999.98	.00	5,000.02	50.0%
11080050	533000	OTHER PROFESSIONAL	82,120	-26	82,094	28,932.56	6,822.63	46,338.81	43.6%
11080050	533001	AUDIT	19,800	0	19,800	20,160.00	.00	-360.00	101.8%*
11080050	533009	LEGAL	132,563	0	132,563	90,088.84	.00	42,474.16	68.0%*
11080050	552003	GENERAL LIABILITY	10,207	2,676	12,883	12,883.47	.00	.00	100.0%*
11080050	552005	INSURANCE CLAIM DE	1,500	0	1,500	.00	.00	1,500.00	.0%
11080050	555000	PRINTING AND BINDI	1,650	0	1,650	.00	.00	1,650.00	.0%
11080050	556000	TUITION	6,000	0	6,000	2,880.00	1,394.00	1,726.00	71.2%*
11080050	581000	DUES AND FEES	40,927	25	40,952	41,687.48	.00	-735.48	101.8%*
11080050	584000	CONTINGENCY	100,000	-60,400	39,600	.00	.00	39,600.00	.0%
11080050	589000	MISCELLANEOUS EXPE	0	1	1	37,552.58	.00	-37,551.58*****%	
11080050	589023	COAST SUBSIDY	101,739	0	101,739	25,434.75	76,304.25	.00	100.0%*
11080050	589024	E-911 IMPLEMENTATI	1,500	0	1,500	.00	.00	1,500.00	.0%
11080050	589025	HEALTH/SOCIAL SERV	46,875	0	46,875	45,550.00	.00	1,325.00	97.2%*
11080050	589026	EAST ROCHESTER LIB	5,000	0	5,000	5,000.00	.00	.00	100.0%*
11080050	589045	EOC	2,500	0	2,500	.00	.00	2,500.00	.0%
11080050	593004	TRANSFER TO CONSER	10,000	0	10,000	.00	.00	10,000.00	.0%
TOTAL GENERAL OVERHEAD			750,011	-57,724	692,287	365,301.97	84,520.88	242,464.62	65.0%
11090050 PB CITY WIDE 50									
11090050	511001	SALARIES - FULL TI	253,800	0	253,800	174,734.35	.00	79,065.65	68.8%*
11090050	511002	SALARIES - PART TI	62,443	0	62,443	44,512.12	.00	17,930.88	71.3%*
11090050	511099	SALARIES - ADJUSTM	1,925	0	1,925	1,768.75	.00	156.25	91.9%*
11090050	513001	OVERTIME - REGULAR	5,000	0	5,000	4,144.22	.00	855.78	82.9%*
11090050	515001	ON CALL	6,744	0	6,744	4,128.00	.00	2,616.00	61.2%
11090050	516000	LONGEVITY	517	0	517	24.00	.00	493.00	4.6%
11090050	521100	HEALTH INSURANCE	86,180	0	86,180	57,004.64	.00	29,175.36	66.1%*
11090050	521200	DENTAL INSURANCE	1,504	0	1,504	1,016.16	.00	487.84	67.6%*
11090050	521300	LIFE INSURANCE	460	0	460	323.43	.00	136.57	70.3%*
11090050	522000	SOCIAL SECURITY CO	21,873	0	21,873	16,245.34	.00	5,627.66	74.3%*
11090050	523000	RETIREMENT CONTRIB	28,653	0	28,653	19,514.40	.00	9,138.60	68.1%*
11090050	526000	WORKERS' COMPENSAT	12,906	0	12,906	4,144.00	8,762.00	.00	100.0%*
11090050	528001	IPT	2,456	0	2,456	1,414.38	.00	1,041.62	57.6%
11090050	532001	STAFF DEVELOPMENT	785	0	785	759.29	.00	25.71	96.7%*
11090050	533010	LABOR NEGOTIATIONS	2,000	0	2,000	.00	.00	2,000.00	.0%
11090050	534003	SOFTWARE MAINTENAN	342	0	342	209.80	4.00	128.20	62.5%
11090050	541100	WATER & SEWERAGE	1,600	0	1,600	834.68	.00	765.32	52.2%

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11090050	543000	REPAIR AND MAINTEN	2,500	-940	1,560	798.58	400.00	361.42	76.8%*
11090050	543001	VEHICLE MAINTENANC	700	0	700	265.95	.00	434.05	38.0%
11090050	543002	EQUIPMENT MAINTENA	720	0	720	68.25	.00	651.75	9.5%
11090050	544200	RENTAL EQUIPMENT	400	0	400	62.00	.00	338.00	15.5%
11090050	544500	LEASE COPIER/PRINT	0	0	0	705.84	.00	-705.84	100.0%*
11090050	552001	FLEET INSURANCE	3,064	-1,500	1,564	1,564.16	.00	.00	100.0%*
11090050	552002	PROPERTY INSURANCE	10,907	-3,322	7,585	7,585.03	.00	.00	100.0%*
11090050	552003	GENERAL LIABILITY	2,756	92	2,848	2,848.31	.00	.00	100.0%*
11090050	553000	COMMUNICATIONS	4,726	-25	4,701	2,725.78	.00	1,975.22	58.0%
11090050	553400	POSTAGE FEES	55	25	80	61.93	.00	18.07	77.4%*
11090050	554000	ADVERTISING	230	0	230	230.00	.00	.00	100.0%*
11090050	555000	PRINTING AND BINDI	239	0	239	187.30	51.70	.00	100.0%*
11090050	558000	TRAVEL	350	0	350	1.60	.00	348.40	.5%
11090050	561001	JANITORIAL SUPPLIE	8,500	0	8,500	7,547.69	834.05	118.26	98.6%*
11090050	561002	BUILDING MAINTENAN	3,000	-400	2,600	910.18	631.17	1,058.65	59.3%
11090050	561003	OFFICE SUPPLIES	620	0	620	552.31	67.69	.00	100.0%*
11090050	561005	PUBLICATIONS	30	0	30	30.00	.00	.00	100.0%*
11090050	561008	VEHICLE SUPPLIES	5,000	0	5,000	2,202.67	916.12	1,881.21	62.4%
11090050	561009	TRAINING MATERIAL	50	0	50	.00	.00	50.00	.0%
11090050	561010	CLOTHING	3,875	0	3,875	2,626.06	449.58	799.36	79.4%*
11090050	561015	SAFETY EQUIPMENT &	700	0	700	476.40	158.47	65.13	90.7%*
11090050	562600	VEHICLE FUEL	7,300	0	7,300	4,003.63	.00	3,296.37	54.8%
11090050	573401	ADMIN EQUIPMENT	1,500	0	1,500	1,272.54	.00	227.46	84.8%*
11090050	573900	OTHER EQUIPMENT	2,500	-500	2,000	918.19	.00	1,081.81	45.9%
11090050	581000	DUES AND FEES	50	0	50	.00	.00	50.00	.0%
11090050	589001	STATE PERMITS & FE	650	0	650	176.20	300.00	173.80	73.3%*
TOTAL PB CITY WIDE 50			549,610	-6,570	543,041	368,598.16	12,574.78	161,867.56	70.2%
11090051 PB CITY HALL 51									
11090051	541100	WATER/SEWERAGE	3,256	0	3,256	2,785.88	.00	470.12	85.6%*
11090051	541901	HVAC SERVICE CONTR	12,692	0	12,692	9,518.99	3,173.01	.00	100.0%*
11090051	543000	REPAIR AND MAINTEN	10,705	-5,200	5,505	2,770.85	1,489.00	1,245.15	77.4%*
11090051	561002	BUILDING MAINTENAN	2,684	500	3,184	2,621.32	13.36	549.32	82.7%*
11090051	562200	ELECTRICITY	23,777	-1,000	22,777	9,471.58	.00	13,305.42	41.6%
11090051	562400	HEATING FUEL	12,500	0	12,500	8,738.61	.00	3,761.39	69.9%*
TOTAL PB CITY HALL 51			65,614	-5,700	59,914	35,907.23	4,675.37	19,331.40	67.7%
11090052 PB OPERA HOUSE 52									
11090052	513001	OVERTIME - REGULAR	3,900	0	3,900	4,006.61	.00	-106.61	102.7%*

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11090052	522000	SOCIAL SECURITY CO	298	0	298	306.54	.00	-8.54	102.9%*
11090052	523000	RETIREMENT	407	0	407	431.53	.00	-24.53	106.0%*
11090052	541901	HVAC SERVICE CONTR	6,702	-199	6,503	4,797.65	1,704.95	.00	100.0%*
11090052	543000	REPAIR AND MAINTEN	1,200	199	1,399	935.40	.00	464.00	66.8%*
11090052	553000	COMMUNICATIONS	3,840	0	3,840	2,157.63	.00	1,682.37	56.2%
11090052	562200	ELECTRICITY	14,151	0	14,151	11,320.53	.00	2,830.47	80.0%*
TOTAL PB OPERA HOUSE 52			30,498	0	30,498	23,955.89	1,704.95	4,837.16	84.1%
11090053 PB OLD POLICE STATION 53									
11090053	543000	REPAIR AND MAINTEN	1,350	-525	825	725.00	100.00	.00	100.0%*
11090053	561002	BUILDING MAINTENAN	50	0	50	13.94	.00	36.06	27.9%
TOTAL PB OLD POLICE STATION 53			1,400	-525	875	738.94	100.00	36.06	95.9%
11090054 PB CENTRAL FIRE 54									
11090054	541901	HVAC SERVICE CONTR	7,944	0	7,944	5,958.00	1,986.00	.00	100.0%*
11090054	543000	REPAIR AND MAINTEN	1,700	6,750	8,450	4,372.50	3,890.00	187.50	97.8%*
11090054	561002	BUILDING MAINTENAN	1,000	0	1,000	983.11	.00	16.89	98.3%*
TOTAL PB CENTRAL FIRE 54			10,644	6,750	17,394	11,313.61	5,876.00	204.39	98.8%
11090055 PB GONIC FIRE 55									
11090055	541901	HVAC SERVICE CONTR	10,079	0	10,079	7,558.89	2,519.63	.48	100.0%*
11090055	543000	REPAIR AND MAINTEN	7,850	3,640	11,490	10,821.90	132.40	535.70	95.3%*
11090055	561002	BUILDING MAINTENAN	825	0	825	515.11	.00	309.89	62.4%
TOTAL PB GONIC FIRE 55			18,754	3,640	22,394	18,895.90	2,652.03	846.07	96.2%
11090056 PB LIBRARY 56									
11090056	541901	HVAC SERVICE CONTR	10,594	0	10,594	7,944.78	2,648.26	.96	100.0%*
11090056	543000	REPAIR AND MAINTEN	15,440	-1,800	13,640	10,812.30	560.00	2,267.70	83.4%*

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11090056	561002	BUILDING MAINTENAN	1,500	0	1,500	585.69	122.28	792.03	47.2%
	TOTAL PB LIBRARY 56		27,534	-1,800	25,734	19,342.77	3,330.54	3,060.69	88.1%
11090057 PB DPW GARAGE 57									
11090057	541901	HVAC SERVICE CONTR	7,882	0	7,882	5,911.05	1,970.35	.60	100.0%*
11090057	543000	REPAIR AND MAINTEN	1,225	0	1,225	801.10	350.00	73.90	94.0%*
11090057	561002	BUILDING MAINTENAN	1,900	0	1,900	1,577.00	.00	323.00	83.0%*
	TOTAL PB DPW GARAGE 57		11,007	0	11,007	8,289.15	2,320.35	397.50	96.4%
11090059 PB ER FIRE STATION 59									
11090059	543000	REPAIR AND MAINTEN	400	0	400	100.00	.00	300.00	25.0%
11090059	561002	BUILDING MAINTENAN	50	0	50	50.00	.00	.00	100.0%*
11090059	562200	ELECTRICITY	275	0	275	156.77	.00	118.23	57.0%
	TOTAL PB ER FIRE STATION 59		725	0	725	306.77	.00	418.23	42.3%
11090061 PB HISTORICAL MUSEUM 61									
11090061	543000	REPAIR AND MAINTEN	5,040	3,875	8,915	5,936.70	780.00	2,198.30	75.3%*
11090061	561002	BUILDING MAINTENAN	500	0	500	162.64	.00	337.36	32.5%
	TOTAL PB HISTORICAL MUSEUM 61		5,540	3,875	9,415	6,099.34	780.00	2,535.66	73.1%
11090063 PB HANSON POOL 63									
11090063	533006	LABORATORY SERVICE	200	0	200	.00	.00	200.00	.0%
11090063	543000	REPAIR AND MAINTEN	200	0	200	.00	50.00	150.00	25.0%
11090063	543002	EQUIPMENT MAINTENA	100	0	100	.00	.00	100.00	.0%
11090063	561002	BUILDING MAINTENAN	1,480	0	1,480	62.01	.00	1,417.99	4.2%
11090063	561031	POOL CHEMICALS	3,025	0	3,025	116.71	230.29	2,678.00	11.5%
	TOTAL PB HANSON POOL 63		5,005	0	5,005	178.72	280.29	4,545.99	9.2%
11090064 PB GONIC POOL 64									

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11090064	533006	LABORATORY SERVICE	100	0	100	.00	.00	100.00	.0%
11090064	543000	REPAIR AND MAINTEN	150	0	150	.00	.00	150.00	.0%
11090064	543002	EQUIPMENT MAINTENA	100	0	100	.00	.00	100.00	.0%
11090064	561002	BUILDING MAINTENAN	555	0	555	31.01	.00	523.99	5.6%
11090064	561031	POOL CHEMICALS	1,975	0	1,975	80.72	92.78	1,801.50	8.8%
TOTAL PB GONIC POOL 64			2,880	0	2,880	111.73	92.78	2,675.49	7.1%
11090065 PB EAST ROCHESTER POOL 65									
11090065	533006	LABORATORY SERVICE	100	0	100	.00	.00	100.00	.0%
11090065	543000	REPAIR AND MAINTEN	150	0	150	.00	.00	150.00	.0%
11090065	543002	EQUIPMENT MAINTENA	100	0	100	.00	.00	100.00	.0%
11090065	561002	BUILDING MAINTENAN	500	0	500	31.00	.00	469.00	6.2%
11090065	561031	POOL CHEMICALS	1,975	0	1,975	80.73	92.77	1,801.50	8.8%
TOTAL PB EAST ROCHESTER POOL 65			2,825	0	2,825	111.73	92.77	2,620.50	7.2%
11090068 PB GROUNDS 68									
11090068	549000	OTHER PURCHASED PR	1,700	0	1,700	680.00	.00	1,020.00	40.0%
11090068	561002	BUILDING MAINTENAN	2,690	0	2,690	2,610.86	.00	79.14	97.1%*
11090068	561008	VEHICLE SUPPLIES	0	0	0	-7.50	.00	7.50	100.0%
TOTAL PB GROUNDS 68			4,390	0	4,390	3,283.36	.00	1,106.64	74.8%
11090069 PB DOWNTOWN 69									
11090069	542400	GROUNDS MAINTENANC	8,500	0	8,500	4,300.00	.00	4,200.00	50.6%
11090069	561002	BUILDING MAINTENAN	0	0	0	-.56	.00	.56	100.0%
11090069	561034	BUSINESS DIST MAIN	8,750	0	8,750	3,606.83	4,518.00	625.17	92.9%*
TOTAL PB DOWNTOWN 69			17,250	0	17,250	7,906.27	4,518.00	4,825.73	72.0%
11090070 PB REVENUE BUILDING 70									
11090070	541100	WATER/SEWERAGE	616	0	616	151.76	.00	464.24	24.6%

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11090070	541901	HVAC SERVICE CONTR	6,514	0	6,514	4,885.44	1,628.48	.08	100.0%*
11090070	543000	REPAIR AND MAINTEN	2,200	0	2,200	113.50	196.38	1,890.12	14.1%
11090070	561002	BUILDING MAINTENAN	550	0	550	140.96	.00	409.04	25.6%
11090070	562200	ELECTRICITY	7,060	0	7,060	3,157.30	.00	3,902.70	44.7%
11090070	562400	HEATING FUEL	3,400	0	3,400	2,869.40	.00	530.60	84.4%*
TOTAL PB REVENUE BUILDING 70			20,340	0	20,340	11,318.36	1,824.86	7,196.78	64.6%
11090071 PB PLAYGROUNDS 71									
11090071	561002	BUILDING MAINTENAN	2,500	0	2,500	.00	.00	2,500.00	.0%
TOTAL PB PLAYGROUNDS 71			2,500	0	2,500	.00	.00	2,500.00	.0%
11090075 PB NEW POLICE STATION									
11090075	541901	HVAC SERVICE CONTR	11,710	0	11,710	8,781.84	2,927.28	.88	100.0%*
11090075	543000	REPAIR AND MAINTEN	11,730	600	12,330	8,149.50	3,684.00	496.50	96.0%*
11090075	561002	BUILDING MAINTENAN	2,000	0	2,000	243.95	850.00	906.05	54.7%
TOTAL PB NEW POLICE STATION			25,440	600	26,040	17,175.29	7,461.28	1,403.43	94.6%
11102051 PLANNING									
11102051	511001	SALARIES - FULL TI	223,621	0	223,621	136,850.19	.00	86,770.81	61.2%
11102051	513001	OVERTIME - REGULAR	2,304	0	2,304	.00	.00	2,304.00	.0%
11102051	516000	LONGEVITY	1,035	0	1,035	272.50	.00	762.50	26.3%
11102051	521100	HEALTH INSURANCE	52,064	0	52,064	28,767.52	.00	23,296.48	55.3%
11102051	521200	DENTAL INSURANCE	993	0	993	649.72	.00	343.28	65.4%
11102051	521300	LIFE INSURANCE	416	0	416	227.75	.00	188.25	54.7%
11102051	522000	SOCIAL SECURITY CO	16,243	0	16,243	9,958.02	.00	6,284.98	61.3%
11102051	523000	RETIREMENT CONTRIB	24,419	0	24,419	14,767.91	.00	9,651.09	60.5%
11102051	526000	WORKERS' COMPENSAT	658	0	658	211.00	447.00	.00	100.0%*
11102051	528001	IPT	2,547	0	2,547	1,198.47	.00	1,348.53	47.1%
11102051	532001	STAFF DEVELOPMENT	1,740	0	1,740	805.00	.00	935.00	46.3%
11102051	533000	OTHER PROFESSIONAL	4,400	0	4,400	359.00	150.00	3,891.00	11.6%
11102051	533009	LEGAL	4,500	0	4,500	976.00	.00	3,524.00	21.7%
11102051	534008	CONSERVATION COMMI	1,070	0	1,070	177.60	60.00	832.40	22.2%

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11102051	543002	EQUIPMENT MAINTENA	600	0	600	.00	.00	600.00	.0%
11102051	544500	LEASE COPIER/PRINT	0	0	0	2,941.85	.00	-2,941.85	100.0%*
11102051	552003	GENERAL LIABILITY	2,389	-455	1,934	1,933.58	.00	.00	100.0%*
11102051	553000	COMMUNICATIONS	2,148	0	2,148	1,594.16	.00	553.84	74.2%*
11102051	553400	POSTAGE FEES	2,904	0	2,904	1,395.11	.00	1,508.89	48.0%
11102051	554000	ADVERTISING	2,000	0	2,000	1,000.00	750.00	250.00	87.5%*
11102051	555000	PRINTING AND BINDI	250	0	250	.00	200.00	50.00	80.0%*
11102051	558000	TRAVEL	2,512	0	2,512	968.14	766.95	776.91	69.1%*
11102051	561003	OFFICE SUPPLIES	1,500	0	1,500	868.18	35.72	596.10	60.3%
11102051	561005	PUBLICATIONS	232	0	232	.00	.00	232.00	.0%
11102051	581000	DUES AND FEES	675	0	675	185.00	405.00	85.00	87.4%*
TOTAL PLANNING			351,220	-455	350,765	206,106.70	2,814.67	141,843.21	59.6%
12010053 PD ADMINISTRATIVE SERVICES									
12010053	511001	SALARIES - FULL TI	554,852	0	554,852	397,400.96	.00	157,451.04	71.6%*
12010053	511002	SALARIES - PART TI	46,581	0	46,581	31,827.69	.00	14,753.31	68.3%*
12010053	511004	SALARIES - HOLIDAY	0	0	0	230.10	.00	-230.10	100.0%*
12010053	511005	SALARIES - OUTSIDE	220,000	0	220,000	134,105.07	.00	85,894.93	61.0%
12010053	511099	SALARIES - ADJUSTM	16,551	0	16,551	10,998.59	.00	5,552.41	66.5%
12010053	514000	EDUCATION INCENTIV	8,000	0	8,000	6,576.66	.00	1,423.34	82.2%*
12010053	516000	LONGEVITY	3,250	0	3,250	2,700.00	.00	550.00	83.1%*
12010053	521100	HEALTH INSURANCE	108,639	0	108,639	65,603.89	.00	43,035.11	60.4%
12010053	521200	DENTAL INSURANCE	1,655	0	1,655	981.41	.00	673.59	59.3%
12010053	521300	LIFE INSURANCE	975	0	975	635.58	.00	339.42	65.2%
12010053	522000	SOCIAL SECURITY CO	15,017	0	15,017	10,329.13	.00	4,687.87	68.8%*
12010053	523000	RETIREMENT CONTRIB	202,354	0	202,354	135,957.91	.00	66,396.09	67.2%*
12010053	526000	WORKERS' COMPENSAT	58,042	0	58,042	18,636.00	39,406.00	.00	100.0%*
12010053	528001	IPT	809	0	809	656.41	.00	152.59	81.1%*
12010053	532001	STAFF DEVELOPMENT	6,870	0	6,870	2,101.15	919.00	3,849.85	44.0%
12010053	532200	CONTRACTED SERVICE	0	16,500	16,500	.00	16,250.00	250.00	98.5%*
12010053	533003	PHOTO DEVELOPMENT	300	-50	250	8.52	.00	241.48	3.4%
12010053	533004	MEDICAL SERVICES	5,475	-500	4,975	2,334.87	985.13	1,655.00	66.7%*
12010053	533005	ANIMAL DISPOSAL	1,000	-200	800	650.00	100.00	50.00	93.8%*
12010053	533009	LEGAL	29,992	6,797	36,789	29,168.59	7,620.31	.10	100.0%*
12010053	533010	LABOR NEGOTIATIONS	20,000	-6,797	13,203	4,485.42	.00	8,717.58	34.0%
12010053	533011	ANIMAL BOARDING	4,000	800	4,800	2,120.00	1,680.00	1,000.00	79.2%*
12010053	541100	WATER/SEWAGE	2,040	0	2,040	1,224.92	.00	815.08	60.0%
12010053	543001	VEHICLES MAINT & R	30,000	0	30,000	23,088.25	3,917.55	2,994.20	90.0%*
12010053	543002	EQUIPMENT MAINTENA	37,977	2,431	40,408	37,151.35	3,206.48	50.17	99.9%*
12010053	544200	RENTAL OF EQUIPMEN	400	0	400	107.58	292.42	.00	100.0%*

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12010053	544500	LEASE COPIER/PRINT	0	0	0	9,314.49	.00	-9,314.49	100.0%*
12010053	552001	FLEET INSURANCE	13,371	-4,596	8,775	8,774.55	.00	.00	100.0%*
12010053	552002	PROPERTY INSURANCE	9,586	-5,051	4,535	4,534.63	.00	.00	100.0%*
12010053	552003	GENERAL LIABILITY	25,411	9,246	34,657	35,150.76	.00	-494.14	101.4%*
12010053	552004	OFFICERS LIABILITY	15,429	46,683	62,112	64,424.40	.00	-2,312.31	103.7%*
12010053	553000	COMMUNICATIONS	36,373	-581	35,792	20,777.97	.00	15,014.03	58.1%
12010053	553400	POSTAGE FEES	6,600	-414	6,186	4,996.97	.00	1,188.67	80.8%*
12010053	554000	ADVERTISING	500	0	500	217.35	.00	282.65	43.5%
12010053	555000	PRINTING AND BINDI	3,000	-386	2,614	1,162.40	365.88	1,085.72	58.5%
12010053	558000	TRAVEL	5,945	0	5,945	4,089.22	1,688.23	167.55	97.2%*
12010053	561003	OFFICE SUPPLIES	6,500	-700	5,800	5,436.13	118.28	245.59	95.8%*
12010053	561005	PUBLICATIONS	2,250	-500	1,750	1,107.95	.00	642.05	63.3%
12010053	561006	AMMUNITION	13,979	0	13,979	6,373.20	7,471.50	134.30	99.0%*
12010053	561008	VEHICLE SUPPLIES	5,825	1,386	7,211	6,983.40	79.00	148.60	97.9%*
12010053	561009	TRAINING MATERIAL	350	0	350	.00	.00	350.00	.0%
12010053	561010	CLOTHING	31,500	-1,000	30,500	22,525.29	5,385.32	2,589.39	91.5%*
12010053	561032	OTHER OPERATIONAL	10,000	2,600	12,600	9,617.60	1,521.61	1,460.79	88.4%*
12010053	562200	ELECTRICITY	55,120	-4,600	50,520	26,422.68	.00	24,097.32	52.3%
12010053	562400	HEATING FUEL	10,000	0	10,000	5,884.89	.00	4,115.11	58.8%
12010053	562600	VEHICLE FUEL	74,448	0	74,448	45,213.40	.00	29,234.60	60.7%
12010053	573401	ADMIN EQUIPMENT	1,500	-381	1,119	1,023.96	95.40	.00	100.0%*
12010053	573900	OTHER EQUIPMENT	3,850	-455	3,395	3,394.56	.00	.44	100.0%*
12010053	581000	DUES AND FEES	2,705	50	2,755	1,762.00	983.53	9.47	99.7%*
12010053	589007	CITY WIDE PROGRAMS	0	2,500	2,500	1,478.92	807.55	213.53	91.5%*
TOTAL PD ADMINISTRATIVE SERVICES			1,709,021	62,781	1,771,802	1,209,746.77	92,893.19	469,161.93	73.5%
12012453 PD PATROL SERVICES									
12012453	511001	SALARIES - FULL TI	2,598,306	0	2,598,306	1,728,742.53	.00	869,563.47	66.5%
12012453	511002	SALARIES - PART TI	67,577	0	67,577	49,870.13	.00	17,706.87	73.8%*
12012453	511003	SALARIES - EARLY R	80,654	0	80,654	40,524.02	.00	40,129.98	50.2%
12012453	511004	SALARIES - HOLIDAY	113,642	0	113,642	73,803.03	.00	39,838.97	64.9%
12012453	511099	SALARIES - ADJUSTM	0	0	0	1,854.92	.00	-1,854.92	100.0%*
12012453	513001	OVERTIME - REGULAR	88,946	0	88,946	73,989.02	.00	14,956.98	83.2%*
12012453	513002	OVERTIME - TRAININ	29,940	0	29,940	12,396.39	.00	17,543.61	41.4%
12012453	514000	EDUCATION INCENTIV	39,000	0	39,000	24,768.24	.00	14,231.76	63.5%
12012453	521100	HEALTH INSURANCE	595,851	0	595,851	407,058.87	.00	188,792.13	68.3%*
12012453	521200	DENTAL INSURANCE	9,514	0	9,514	6,976.32	.00	2,537.68	73.3%*
12012453	521300	LIFE INSURANCE	441	0	441	301.03	.00	139.97	68.3%*
12012453	522000	SOCIAL SECURITY CO	44,519	0	44,519	29,727.19	.00	14,791.81	66.8%
12012453	523000	RETIREMENT CONTRIB	742,021	0	742,021	488,809.64	.00	253,211.36	65.9%

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ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PD PATROL SERVICES	4,410,411	0	4,410,411	2,938,821.33	.00	1,471,589.67	66.6%
12012553 PD SUPPORT SERVICES							
12012553 511001 SALARIES - FULL TI	211,865	-16,500	195,365	137,318.80	.00	58,046.20	70.3%*
12012553 511002 SALARIES - PART TI	194,514	0	194,514	129,125.21	.00	65,388.79	66.4%
12012553 513001 OVERTIME - REGULAR	0	0	0	2,251.01	.00	-2,251.01	100.0%*
12012553 516000 LONGEVITY	3,313	0	3,313	1,250.00	.00	2,063.00	37.7%
12012553 521100 HEALTH INSURANCE	49,074	0	49,074	31,402.84	.00	17,671.16	64.0%
12012553 521200 DENTAL INSURANCE	1,221	0	1,221	771.11	.00	449.89	63.2%
12012553 521300 LIFE INSURANCE	382	0	382	244.51	.00	137.49	64.0%
12012553 522000 SOCIAL SECURITY CO	30,394	0	30,394	19,942.61	.00	10,451.39	65.6%
12012553 523000 RETIREMENT CONTRIB	23,095	0	23,095	14,877.54	.00	8,217.46	64.4%
12012553 528001 IPT	2,361	0	2,361	1,282.94	.00	1,078.06	54.3%
TOTAL PD SUPPORT SERVICES	516,219	-16,500	499,719	338,466.57	.00	161,252.43	67.7%
12020054 FIRE DEPARTMENT							
12020054 511001 SALARIES - FULL TI	2,019,715	0	2,019,715	1,384,045.63	.00	635,669.37	68.5%*
12020054 511004 SALARIES - HOLIDAY	86,414	0	86,414	42,893.02	.00	43,520.98	49.6%
12020054 511005 SALARIES - OUTSIDE	10,000	0	10,000	3,766.36	.00	6,233.64	37.7%
12020054 513001 OVERTIME - REGULAR	240,000	0	240,000	259,444.79	.00	-19,444.79	108.1%*
12020054 513002 OVERTIME - TRAININ	14,800	0	14,800	.00	.00	14,800.00	.0%
12020054 514000 EDUCATION INCENTIV	17,600	-600	17,000	16,800.00	.00	200.00	98.8%*
12020054 516000 LONGEVITY	2,950	0	2,950	2,950.00	.00	.00	100.0%*
12020054 521100 HEALTH INSURANCE	617,892	0	617,892	400,584.77	.00	217,307.23	64.8%
12020054 521200 DENTAL INSURANCE	5,925	0	5,925	4,230.57	.00	1,694.43	71.4%*
12020054 521300 LIFE INSURANCE	961	0	961	641.18	.00	319.82	66.7%*
12020054 522000 SOCIAL SECURITY CO	32,962	0	32,962	23,774.22	.00	9,187.78	72.1%*
12020054 523000 RETIREMENT CONTRIB	650,033	0	650,033	467,415.20	.00	182,617.80	71.9%*
12020054 525000 UNEMPLOYMENT COMPE	0	0	0	9.03	.00	-9.03	100.0%*
12020054 526000 WORKERS' COMPENSAT	75,284	0	75,284	24,160.60	51,123.40	.00	100.0%*
12020054 528001 IPT	893	0	893	915.03	.00	-22.03	102.5%*
12020054 532001 STAFF DEVELOPMENT	17,000	0	17,000	9,539.48	4,643.00	2,817.52	83.4%*
12020054 533000 OTHER PROFESSIONAL	0	120	120	119.82	.00	.00	100.0%*
12020054 533004 MEDICAL SERVICES	1,000	784	1,784	984.00	.00	800.38	55.1%
12020054 533009 LEGAL	2,500	0	2,500	12,265.00	.00	-9,765.00	490.6%*
12020054 534000 TECHNICAL SERVICES	10,500	0	10,500	5,936.52	4,520.00	43.48	99.6%*

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12020054	541100	WATER/SEWAGE	1,760	0	1,760	921.40	.00	838.60	52.4%
12020054	543001	VEHICLE MAINTENANC	36,750	0	36,750	19,269.01	6,488.52	10,992.47	70.1%*
12020054	543002	EQUIPMENT MAINTENA	17,650	0	17,650	10,604.84	2,285.80	4,759.36	73.0%*
12020054	544500	LEASE COPIER/PRINT	0	0	0	3,608.21	.00	-3,608.21	100.0%*
12020054	552001	FLEET INSURANCE	12,686	-7,726	4,960	4,959.53	.00	.00	100.0%*
12020054	552002	PROPERTY INSURANCE	6,374	-3,203	3,171	3,171.19	.00	.00	100.0%*
12020054	552003	GENERAL LIABILITY	21,234	-716	20,518	20,518.33	.00	.00	100.0%*
12020054	552004	OFFICERS LIABILITY	2,803	-2,368	435	435.16	.00	.00	100.0%*
12020054	553000	COMMUNICATIONS	12,424	0	12,424	5,693.59	.00	6,730.41	45.8%
12020054	553400	POSTAGE FEES	700	0	700	212.72	97.65	389.63	44.3%
12020054	554000	ADVERTISING	500	-300	200	.00	.00	200.00	.0%
12020054	555000	PRINTING AND BINDI	800	0	800	557.00	.00	243.00	69.6%*
12020054	556000	TUITION	5,000	0	5,000	.00	.00	5,000.00	.0%
12020054	558000	TRAVEL	2,200	0	2,200	556.19	.00	1,643.81	25.3%
12020054	561002	BUILDING MAINTENAN	2,500	0	2,500	1,791.92	245.66	462.42	81.5%*
12020054	561003	OFFICE SUPPLIES	2,300	-120	2,180	641.12	167.04	1,372.02	37.1%
12020054	561005	PUBLICATIONS	1,200	500	1,700	1,337.38	261.99	100.63	94.1%*
12020054	561008	VEHICLE SUPPLIES	8,000	0	8,000	4,776.52	285.90	2,937.58	63.3%
12020054	561009	TRAINING MATERIAL	1,400	0	1,400	179.90	.00	1,220.10	12.9%
12020054	561010	CLOTHING	19,000	0	19,000	13,532.73	211.08	5,256.19	72.3%*
12020054	561013	FIRE PREVENTION SU	1,200	-200	1,000	539.06	100.10	360.84	63.9%
12020054	561014	FIRE PREVENTION PU	2,000	0	2,000	813.56	.00	1,186.44	40.7%
12020054	561038	FIRE FIGHTING SUPP	2,500	0	2,500	.00	400.00	2,100.00	16.0%
12020054	562200	ELECTRICITY	22,932	0	22,932	9,471.56	.00	13,460.44	41.3%
12020054	562400	HEATING FUEL	12,261	0	12,261	11,356.67	.00	904.33	92.6%*
12020054	562600	VEHICLE FUEL	27,104	0	27,104	15,219.57	.00	11,884.43	56.2%
12020054	573401	ADMIN EQUIPMENT	4,000	0	4,000	765.71	.00	3,234.29	19.1%
12020054	573900	OTHER EQUIPMENT	20,000	0	20,000	17,778.04	1,504.45	717.51	96.4%*
12020054	573902	TRAINING EQUIPMENT	500	0	500	.00	.00	500.00	.0%
12020054	581000	DUES AND FEES	1,000	600	1,600	962.00	505.00	133.00	91.7%*
12020054	581001	MUTUAL AID DUES	8,950	-784	8,166	8,165.62	.00	.00	100.0%*
12020054	581100	DONATION EXPENDITU	500	0	500	.00	.00	500.00	.0%
TOTAL FIRE DEPARTMENT			4,064,657	-14,013	4,050,644	2,818,313.75	72,839.59	1,159,490.87	71.4%

12020055 FIRE DEPT 55 GONIC SUBSTATION

12020055	541100	WATER/SEWAGE	760	0	760	368.56	.00	391.44	48.5%
12020055	544500	LEASE COPIER/PRINT	0	0	0	655.59	.00	-655.59	100.0%*
12020055	553000	COMMUNICATIONS	786	0	786	363.85	.00	422.15	46.3%
12020055	562200	ELECTRICITY	13,000	0	13,000	4,455.03	.00	8,544.97	34.3%
12020055	562400	HEATING FUEL	12,704	0	12,704	4,304.23	.00	8,399.77	33.9%

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ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
TOTAL FIRE DEPT 55 GONIC SUBSTATION	27,250	0	27,250	10,147.26	.00	17,102.74	37.2%	
12020754 CALL FIRE								
12020754 511002 SALARIES - PART TI	26,125	0	26,125	7,322.98	.00	18,802.02	28.0%	
12020754 522000 SOCIAL SECURITY CO	1,999	0	1,999	560.23	.00	1,438.77	28.0%	
12020754 526000 WORKERS' COMPENSAT	1,976	0	1,976	635.00	1,341.00	.00	100.0%*	
TOTAL CALL FIRE	30,100	0	30,100	8,518.21	1,341.00	20,240.79	32.8%	
12022754 FOREST FIRES								
12022754 511002 SALARIES - PART TI	800	0	800	65.94	.00	734.06	8.2%	
12022754 522000 SOCIAL SECURITY CO	62	0	62	5.04	.00	56.96	8.1%	
TOTAL FOREST FIRES	862	0	862	70.98	.00	791.02	8.2%	
12030153 DISPATCH CENTER								
12030153 511001 SALARIES - FULL TI	418,862	-4,500	414,362	237,773.64	.00	176,588.36	57.4%	
12030153 511004 SALARIES - HOLIDAY	15,301	0	15,301	8,205.76	.00	7,095.24	53.6%	
12030153 513001 OVERTIME - REGULAR	28,990	0	28,990	27,021.96	.00	1,968.04	93.2%*	
12030153 513002 OVERTIME-TRAINING	5,500	0	5,500	815.47	.00	4,684.53	14.8%	
12030153 516000 LONGEVITY	2,950	0	2,950	2,181.15	.00	768.85	73.9%*	
12030153 521100 HEALTH INSURANCE	110,650	0	110,650	79,213.06	.00	31,436.94	71.6%*	
12030153 521200 DENTAL INSURANCE	2,124	0	2,124	1,259.00	.00	865.00	59.3%	
12030153 521300 LIFE INSURANCE	754	0	754	452.45	.00	301.55	60.0%	
12030153 522000 SOCIAL SECURITY CO	33,748	-1,000	32,748	18,976.83	.00	13,771.17	57.9%	
12030153 523000 RETIREMENT CONTRIB	50,797	-3,000	47,797	30,455.71	.00	17,341.29	63.7%	
12030153 525000 UNEMPLOYMENT	0	0	0	915.00	.00	-915.00	100.0%*	
12030153 526000 WORKERS' COMPENSAT	1,078	0	1,078	347.00	731.00	.00	100.0%*	
12030153 528001 IPT	4,773	0	4,773	2,402.47	.00	2,370.53	50.3%	
12030153 532001 STAFF DEVELOPMENT	2,300	0	2,300	.00	.00	2,300.00	.0%	
12030153 532200 CONTRACTED SERVICE	0	8,500	8,500	2,500.00	6,000.00	.00	100.0%*	
12030153 533010 LABOR NEGOTIATIONS	2,000	3,000	5,000	5,229.73	.00	-229.73	104.6%*	
12030153 534001 STATE FEE COMPUTER	4,500	0	4,500	2,250.00	2,250.00	.00	100.0%*	
12030153 543002 EQUIPMENT MAINTENA	27,215	0	27,215	20,773.66	.00	6,441.34	76.3%*	

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12030153	552003	GENERAL LIABILITY	0	3,446	3,446	4,017.81	.00	-572.14	116.6%*
12030153	553000	COMMUNICATIONS	500	0	500	.00	.00	500.00	.0%
12030153	554000	ADVERTISING	68	0	68	.00	.00	68.00	.0%
12030153	558000	TRAVEL	2,000	-1,500	500	.00	.00	500.00	.0%
12030153	561003	OFFICE SUPPLIES	1,250	0	1,250	263.66	30.00	956.34	23.5%
12030153	561010	CLOTHING	600	0	600	.00	.00	600.00	.0%
12030153	561032	OTHER OPERATIONAL	4,000	-1,500	2,500	.00	91.83	2,408.17	3.7%
12030153	573401	ADMIN EQUIPMENT	1,000	0	1,000	.00	.00	1,000.00	.0%
12030153	581000	DUES AND FEES	400	0	400	.00	.00	400.00	.0%
TOTAL DISPATCH CENTER			721,360	3,446	724,806	445,054.36	9,102.83	270,648.48	62.7%
12040051 CODE ENFORCEMENT									
12040051	511001	SALARIES - FULL TI	279,656	0	279,656	194,121.26	.00	85,534.74	69.4%*
12040051	511002	SALARIES - PART TI	26,733	0	26,733	18,074.51	.00	8,658.49	67.6%*
12040051	513001	OVERTIME - REGULAR	0	0	0	394.62	.00	-394.62	100.0%*
12040051	516000	LONGEVITY	1,638	0	1,638	690.00	.00	948.00	42.1%
12040051	521100	HEALTH INSURANCE	67,268	0	67,268	46,052.33	.00	21,215.67	68.5%*
12040051	521200	DENTAL INSURANCE	1,221	0	1,221	825.06	.00	395.94	67.6%*
12040051	521300	LIFE INSURANCE	510	0	510	343.25	.00	166.75	67.3%*
12040051	522000	SOCIAL SECURITY CO	22,113	0	22,113	15,153.30	.00	6,959.70	68.5%*
12040051	523000	RETIREMENT CONTRIB	30,280	0	30,280	20,950.46	.00	9,329.54	69.2%*
12040051	526000	WORKERS' COMPENSAT	16,163	0	16,163	5,190.00	10,973.00	.00	100.0%*
12040051	528001	IPT	3,257	0	3,257	1,811.13	.00	1,445.87	55.6%
12040051	532001	STAFF DEVELOPMENT	9,824	-44	9,780	2,157.48	326.00	7,296.52	25.4%
12040051	533000	OTHER PROF SERVICE	1,000	-1,000	0	.00	.00	.00	.0%
12040051	533009	LEGAL	4,500	2,000	6,500	16,166.29	550.00	-10,216.29	257.2%*
12040051	534003	SOFTWARE MAINT/LIC	2,600	44	2,644	2,644.00	.00	.00	100.0%*
12040051	534006	CONSULTING OTHER	1,000	-1,000	0	.00	.00	.00	.0%
12040051	543001	VEHICLE MAINTENANC	2,500	0	2,500	679.08	283.87	1,537.05	38.5%
12040051	543002	EQUIPMENT MAINTENA	500	0	500	.00	.00	500.00	.0%
12040051	544500	LEASE COPIER/PRINT	0	0	0	1,771.10	.00	-1,771.10	100.0%*
12040051	552001	FLEET INSURANCE	2,746	-1,220	1,526	1,526.01	.00	.00	100.0%*
12040051	552003	GENERAL LIABILITY	2,565	59	2,624	2,624.22	.00	.00	100.0%*
12040051	553000	COMMUNICATIONS	2,800	0	2,800	1,417.05	.00	1,382.95	50.6%
12040051	553400	POSTAGE FEES	800	0	800	228.44	.00	571.56	28.6%
12040051	554000	ADVERTISING	50	0	50	.00	.00	50.00	.0%
12040051	555000	PRINTING AND BINDI	400	138	538	537.50	.00	.00	100.0%*
12040051	558000	TRAVEL	450	0	450	16.52	.00	433.48	3.7%
12040051	561003	OFFICE SUPPLIES	1,400	0	1,400	872.02	.00	527.98	62.3%
12040051	561005	PUBLICATIONS	2,000	-138	1,863	330.70	.00	1,531.80	17.8%

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12040051	561008	VEHICLE SUPPLIES	200	0	200	.00	.00	200.00	.0%
12040051	561010	CLOTHING	950	0	950	.00	.00	950.00	.0%
12040051	561033	INSPECTION SUPPLIE	500	0	500	279.35	37.50	183.15	63.4%
12040051	562600	VEHICLE FUEL	3,000	0	3,000	1,601.16	.00	1,398.84	53.4%
12040051	573401	ADMIN EQUIPMENT	2,000	0	2,000	1,440.00	.00	560.00	72.0%*
12040051	581000	DUES AND FEES	752	0	752	602.00	.00	150.00	80.1%*
TOTAL CODE ENFORCEMENT			491,376	-1,161	490,215	338,498.84	12,170.37	139,546.02	71.5%
12050050 AMBULANCE									
12050050	559000	MISC PURCHASED SER	51,430	0	51,430	25,715.00	25,715.00	.00	100.0%*
TOTAL AMBULANCE			51,430	0	51,430	25,715.00	25,715.00	.00	100.0%
13010057 PUBLIC WORKS									
13010057	511001	SALARIES - FULL TI	582,493	0	582,493	372,654.51	.00	209,838.49	64.0%
13010057	513001	OVERTIME - REGULAR	20,000	0	20,000	12,178.53	.00	7,821.47	60.9%
13010057	515001	ON CALL	4,422	0	4,422	3,147.26	.00	1,274.74	71.2%*
13010057	516000	LONGEVITY	363	0	363	320.00	.00	43.00	88.2%*
13010057	521100	HEALTH INSURANCE	197,474	0	197,474	121,859.01	.00	75,614.99	61.7%
13010057	521200	DENTAL INSURANCE	3,243	0	3,243	2,094.27	.00	1,148.73	64.6%
13010057	521300	LIFE INSURANCE	1,060	0	1,060	655.13	.00	404.87	61.8%
13010057	522000	SOCIAL SECURITY CO	38,884	0	38,884	27,108.16	.00	11,775.84	69.7%*
13010057	523000	RETIREMENT CONTRIB	65,404	0	65,404	42,418.98	.00	22,985.02	64.9%
13010057	525000	UNEMPLOYMENT COMPE	1,500	0	1,500	71.17	.00	1,428.83	4.7%
13010057	526000	WORKERS' COMPENSAT	33,821	0	33,821	10,859.00	22,962.00	.00	100.0%*
13010057	528001	IPT	6,701	0	6,701	3,340.60	.00	3,360.40	49.9%
13010057	532001	STAFF DEVELOPMENT	3,220	0	3,220	1,366.57	64.17	1,789.26	44.4%
13010057	533000	OTHER PROFESSIONAL	62,376	-917	61,460	18,196.13	147.56	43,115.81	29.8%
13010057	533002	ENGINEERING SERVIC	5,000	0	5,000	.00	.00	5,000.00	.0%
13010057	533004	MEDICAL SERVICES	1,385	0	1,385	352.10	217.67	815.23	41.1%
13010057	533006	LABORATORY SERVICE	4,500	0	4,500	.00	.00	4,500.00	.0%
13010057	533007	RECYCLING PROGRAM	23,500	0	23,500	3,936.62	.00	19,563.38	16.8%
13010057	533008	LAWN & TREE SERVIC	28,000	0	28,000	12,642.00	12,364.50	2,993.50	89.3%*
13010057	533009	LEGAL	1,000	732	1,732	4,978.50	.00	-3,247.00	287.5%*
13010057	533010	LABOR NEGOTIATIONS	2,000	0	2,000	.00	.00	2,000.00	.0%
13010057	534003	SOFTWARE MAINTENAN	342	0	342	209.80	4.00	128.20	62.5%
13010057	541100	WATER/SEWAGE	1,000	0	1,000	520.32	.00	479.68	52.0%

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13010057	542101	RUBBISH COLLECTIO	538,879	0	538,879	358,379.46	179,000.08	1,499.46	99.7%*
13010057	543001	VEHICLE MAINTENANC	4,300	185	4,485	4,484.95	.00	.05	100.0%*
13010057	543002	EQUIPMENT MAINTENA	1,920	10,500	12,420	11,608.71	.00	811.29	93.5%*
13010057	543003	TRANSPORTATION OF	600	0	600	600.00	.00	.00	100.0%*
13010057	544200	RENTAL OF EQUIPMEN	1,000	-1,000	0	.00	.00	.00	.0%
13010057	544400	RENTAL OF COMP/COM	1,752	0	1,752	1,124.95	627.05	.00	100.0%*
13010057	544500	LEASE COPIER/PRINT	0	0	0	706.46	.00	-706.46	100.0%*
13010057	544900	RENTAL OF OTHER EQ	4,472	-4,400	72	.00	.00	72.00	.0%
13010057	552001	FLEET INSURANCE	23,869	-12,500	11,369	11,368.76	.00	.00	100.0%*
13010057	552002	PROPERTY INSURANCE	754	978	1,732	1,732.44	.00	.00	100.0%*
13010057	552003	GENERAL LIABILITY	20,393	-13,797	6,596	6,596.44	.00	.00	100.0%*
13010057	553000	COMMUNICATIONS	6,872	0	6,872	4,308.40	.00	2,563.60	62.7%
13010057	553400	POSTAGE FEES	450	0	450	244.19	22.93	182.88	59.4%
13010057	554000	ADVERTISING	1,525	0	1,525	805.35	105.98	613.67	59.8%
13010057	555000	PRINTING AND BINDI	500	0	500	348.13	143.36	8.51	98.3%*
13010057	558000	TRAVEL	275	0	275	83.16	28.25	163.59	40.5%
13010057	561003	OFFICE SUPPLIES	994	0	994	711.16	127.83	155.01	84.4%*
13010057	561005	PUBLICATIONS	30	0	30	30.00	.00	.00	100.0%*
13010057	561008	VEHICLE SUPPLIES	45,765	3,500	49,265	45,309.40	3,307.16	648.44	98.7%*
13010057	561009	TRAINING MATERIAL	100	0	100	.00	.00	100.00	.0%
13010057	561010	CLOTHING	11,500	0	11,500	5,956.57	1,328.97	4,214.46	63.4%
13010057	561015	SAFETY EQUIPMENT &	6,500	-2,000	4,500	2,020.57	128.89	2,350.54	47.8%
13010057	561016	BRUSH CUTTING SUPP	650	0	650	176.69	.00	473.31	27.2%
13010057	561017	BODY SHOP SUPPLIES	750	0	750	306.25	.00	443.75	40.8%
13010057	561018	DRAINS & CULVERTS	6,000	-2,000	4,000	1,306.50	.00	2,693.50	32.7%
13010057	561019	SHADE TREE & LAWN	100	0	100	.00	.00	100.00	.0%
13010057	561020	STREET SWEEPING SU	6,500	-3,500	3,000	384.00	.00	2,616.00	12.8%
13010057	561022	HOT TOP COLD PATCH	55,000	-1,100	53,900	37,849.64	4,017.73	12,032.63	77.7%*
13010057	561023	SAND AND GRAVEL	8,380	0	8,380	6,291.92	820.00	1,268.08	84.9%*
13010057	561024	ROAD SIGN SUPPLIES	6,400	0	6,400	5,652.57	179.35	568.08	91.1%*
13010057	561025	STREET MARKING SUP	5,000	0	5,000	2,643.78	161.00	2,195.22	56.1%
13010057	561032	OTHER OPERATIONAL	500	0	500	53.60	.00	446.40	10.7%
13010057	561034	BUSINESS DIST MAIN	8,700	0	8,700	1,869.38	64.72	6,765.90	22.2%
13010057	561035	MAINTENANCE STOCK	2,500	0	2,500	511.86	160.02	1,828.12	26.9%
13010057	562200	ELECTRICITY	18,148	0	18,148	7,907.16	.00	10,240.84	43.6%
13010057	562400	HEATING FUEL	10,000	0	10,000	8,576.59	.00	1,423.41	85.8%*
13010057	562600	VEHICLE FUEL	100,000	0	100,000	66,050.18	.00	33,949.82	66.1%
13010057	573401	ADMIN EQUIPMENT	1,500	0	1,500	524.32	17.10	958.58	36.1%
13010057	573900	OTHER EQUIPMENT	2,640	0	2,640	2,166.67	.00	473.33	82.1%*
13010057	581000	DUES AND FEES	820	0	820	125.00	.00	695.00	15.2%
13010057	589001	STATE PERMITS & FE	900	0	900	476.83	30.00	393.17	56.3%
TOTAL PUBLIC WORKS			1,994,626	-25,318	1,969,308	1,238,200.70	226,030.32	505,076.62	74.4%

13010957 WINTER MAINTENANCE

13010957	511002	SALARIES - PART TI	42,000	0	42,000	34,527.51	.00	7,472.49	82.2%*
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CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08									
ACCOUNTS 1000	FOR: GENERAL	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13010957	513001	OVERTIME - REGULAR	125,000	0	125,000	129,989.50	.00	-4,989.50	104.0%*
13010957	521100	HEALTH INSURANCE	0	0	0	245.23	.00	-245.23	100.0%*
13010957	521200	DENTAL INSURANCE	0	0	0	2.97	.00	-2.97	100.0%*
13010957	521300	LIFE INSURANCE	0	0	0	.88	.00	-.88	100.0%*
13010957	522000	SOCIAL SECURITY CO	12,776	0	12,776	12,579.76	.00	196.24	98.5%*
13010957	523000	RETIREMENT CONTRIB	13,463	0	13,463	13,444.52	.00	18.48	99.9%*
13010957	526000	WORKERS' COMPENSAT	3,209	0	3,209	1,031.00	2,178.00	.00	100.0%*
13010957	528001	IPT	0	0	0	4.64	.00	-4.64	100.0%*
13010957	532200	CONTRACTED SERVICE	25,000	-16,231	8,769	8,769.00	.00	.00	100.0%*
13010957	561021	SNOW REMOVAL SUPPL	204,713	68,131	272,844	222,545.19	48,374.09	1,924.72	99.3%*
13010957	561040	EQUIPMENT REPAIR S	33,000	-1,900	31,100	21,260.62	1,402.27	8,437.11	72.9%*
TOTAL WINTER MAINTENANCE			459,161	50,000	509,161	444,400.82	51,954.36	12,805.82	97.5%
13020050 CITY LIGHTS									
13020050	533000	OTHER PROFESSIONAL	10,500	0	10,500	4,601.00	1,290.00	4,609.00	56.1%
13020050	541000	UTILITY SERVICE	239,000	0	239,000	157,342.92	2,600.00	79,057.08	66.9%*
TOTAL CITY LIGHTS			249,500	0	249,500	161,943.92	3,890.00	83,666.08	66.5%
14010051 WELFARE									
14010051	511001	SALARIES - FULL TI	140,602	0	140,602	97,172.84	.00	43,429.16	69.1%*
14010051	511002	SALARIES - PART TI	32,928	0	32,928	22,856.47	.00	10,071.53	69.4%*
14010051	516000	LONGEVITY	1,490	0	1,490	325.00	.00	1,165.00	21.8%
14010051	521100	HEALTH INSURANCE	44,908	0	44,908	27,476.42	.00	17,431.58	61.2%
14010051	521200	DENTAL INSURANCE	719	0	719	479.08	.00	239.92	66.6%
14010051	521300	LIFE INSURANCE	254	0	254	176.01	.00	77.99	69.3%*
14010051	522000	SOCIAL SECURITY CO	12,500	0	12,500	8,569.91	.00	3,930.09	68.6%*
14010051	523000	RETIREMENT CONTRIB	17,383	0	17,383	10,518.25	.00	6,864.75	60.5%
14010051	526000	WORKERS' COMPENSAT	378	0	378	122.00	256.00	.00	100.0%*
14010051	528001	IPT	1,627	0	1,627	927.33	.00	699.67	57.0%
14010051	532001	STAFF DEVELOPMENT	200	0	200	.00	.00	200.00	.0%
14010051	543002	EQUIPMENT MAINTENA	500	0	500	.00	.00	500.00	.0%
14010051	544500	LEASE COPIER/PRINT	0	0	0	2,375.88	.00	-2,375.88	100.0%*
14010051	552003	GENERAL LIABILITY	1,341	150	1,491	1,491.08	.00	.00	100.0%*
14010051	553000	COMMUNICATIONS	825	0	825	454.80	.00	370.20	55.1%
14010051	553400	POSTAGE FEES	275	0	275	35.02	.00	239.98	12.7%
14010051	558000	TRAVEL	350	0	350	253.83	65.56	30.61	91.3%*

CITY OF ROCHESTER

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FOR 2014 08									
ACCOUNTS 1000	FOR: GENERAL	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14010051	561003	OFFICE SUPPLIES	2,600	0	2,600	784.62	514.38	1,301.00	50.0%
14010051	573401	ADMIN EQUIPMENT	800	0	800	.00	199.00	601.00	24.9%
14010051	581000	DUES AND FEES	400	0	400	215.00	50.00	135.00	66.3%
14010051	589014	DIRECT ASSISTANCE	189,000	0	189,000	83,438.52	30,387.30	75,174.18	60.2%
TOTAL WELFARE			449,080	150	449,230	257,672.06	31,472.24	160,085.78	64.4%
14022072 RECREATION ADMINISTRATION									
14022072	511001	SALARIES - FULL TI	233,884	0	233,884	184,715.53	.00	49,168.47	79.0%*
14022072	511002	SALARIES - PART TI	51,535	0	51,535	41,962.76	.00	9,572.24	81.4%*
14022072	513001	OVERTIME - REGULAR	0	0	0	111.57	.00	-111.57	100.0%*
14022072	516000	LONGEVITY	1,962	0	1,962	1,278.25	.00	683.75	65.2%
14022072	521100	HEALTH INSURANCE	71,240	0	71,240	48,904.59	.00	22,335.41	68.6%*
14022072	521200	DENTAL INSURANCE	808	0	808	524.02	.00	283.98	64.9%
14022072	521300	LIFE INSURANCE	417	0	417	291.03	.00	125.97	69.8%*
14022072	522000	SOCIAL SECURITY CO	20,341	0	20,341	15,970.14	.00	4,370.86	78.5%*
14022072	523000	RETIREMENT CONTRIB	25,397	0	25,397	20,021.34	.00	5,375.66	78.8%*
14022072	526000	WORKERS' COMPENSAT	4,131	0	4,131	1,326.00	2,805.00	.00	100.0%*
14022072	528001	IPT	2,103	0	2,103	1,283.44	.00	819.56	61.0%
14022072	533000	OTHER PROFESSIONAL	4,500	3,232	7,732	2,350.00	3,155.00	2,227.00	71.2%*
14022072	543002	EQUIPMENT MAINTENA	8,650	-1,500	7,150	1,300.00	200.00	5,650.00	21.0%
14022072	544000	RENTALS	70,000	0	70,000	46,666.72	.00	23,333.28	66.7%*
14022072	544500	LEASE COPIER/PRINT	0	0	0	3,139.51	.00	-3,139.51	100.0%*
14022072	552001	FLEET INSURANCE	224	158	382	381.50	.00	.00	100.0%*
14022072	552003	GENERAL LIABILITY	4,555	-1,123	3,433	3,432.50	.00	.00	100.0%*
14022072	553000	COMMUNICATIONS	2,304	0	2,304	1,570.54	.00	733.46	68.2%*
14022072	553400	POSTAGE FEES	350	0	350	86.60	.00	263.40	24.7%
14022072	558000	TRAVEL	500	0	500	86.06	.00	413.94	17.2%
14022072	561003	OFFICE SUPPLIES	2,200	0	2,200	927.05	338.31	934.64	57.5%
14022072	573900	OTHER EQUIPMENT	5,000	0	5,000	4,950.00	.00	50.00	99.0%*
14022072	581000	DUES AND FEES	700	0	700	695.00	.00	5.00	99.3%*
14022072	589007	R0003 YOUTH BASKETB	12,050	-1,432	10,618	7,427.54	729.80	2,460.66	76.8%*
TOTAL RECREATION ADMINISTRATION			522,851	-665	522,186	389,401.69	7,228.11	125,556.20	76.0%
14022150 RECREATION PLAYGROUNDS/CAMP									
14022150	511002	SALARIES - PART TI	67,815	0	67,815	56,079.01	.00	11,735.99	82.7%*
14022150	513001	OVERTIME - REGULAR	250	0	250	13.56	.00	236.44	5.4%

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14022150	522000	SOCIAL SECURITY CO	5,208	0	5,208	4,291.19	.00	916.81	82.4%*
14022150	526000	WORKERS' COMPENSAT	2,699	0	2,699	867.00	1,832.00	.00	100.0%*
14022150	553000	COMMUNICATIONS	1,100	0	1,100	871.15	.00	228.85	79.2%*
14022150	558000	TRAVEL	500	0	500	262.71	.00	237.29	52.5%
14022150	561000	GENERAL SUPPLIES	2,500	-300	2,200	955.28	17.18	1,227.54	44.2%
14022150	562200	ELECTRICITY	2,425	0	2,425	553.27	.00	1,871.73	22.8%
14022150	589007	R0041 PLAYGROUND CA	3,000	0	3,000	2,200.00	.00	800.00	73.3%
TOTAL RECREATION PLAYGROUNDS/CAMP			85,497	-300	85,197	66,093.17	1,849.18	17,254.65	79.7%

14022250 RECREATION POOLS

14022250	511002	SALARIES - PART TI	45,704	0	45,704	45,350.95	.00	353.05	99.2%*
14022250	513001	OVERTIME - REGULAR	1,750	0	1,750	595.79	.00	1,154.21	34.0%
14022250	522000	SOCIAL SECURITY CO	3,632	0	3,632	3,514.90	.00	117.10	96.8%*
14022250	526000	WORKERS' COMPENSAT	1,979	0	1,979	636.00	1,343.00	.00	100.0%*
14022250	532001	STAFF DEVELOPMENT	900	15	915	.00	915.00	.00	100.0%*
14022250	541100	WATER/SEWAGE	4,137	0	4,137	4,862.20	.00	-725.20	117.5%*
14022250	552002	PROPERTY INSURANCE	5,816	-3,519	2,297	2,296.57	.00	.00	100.0%*
14022250	553000	COMMUNICATIONS	375	0	375	367.66	.00	7.34	98.0%*
14022250	558000	TRAVEL	1,200	0	1,200	792.18	327.60	80.22	93.3%*
14022250	561000	GENERAL SUPPLIES	1,500	-15	1,485	501.09	.00	983.91	33.7%
14022250	561002	BUILDING MAINTENAN	1,500	0	1,500	465.03	25.00	1,009.97	32.7%
14022250	562200	ELECTRICITY	9,925	0	9,925	3,755.73	.00	6,169.27	37.8%
TOTAL RECREATION POOLS			78,418	-3,519	74,899	63,138.10	2,610.60	9,149.87	87.8%

14030056 LIBRARY

14030056	511001	SALARIES - FULL TI	397,639	0	397,639	274,393.25	.00	123,245.75	69.0%*
14030056	511002	SALARIES - PART TI	244,881	0	244,881	176,680.81	.00	68,200.19	72.1%*
14030056	511099	SALARIES - ADJUSTM	675	0	675	674.77	.00	.23	100.0%*
14030056	516000	LONGEVITY	4,710	0	4,710	3,125.00	.00	1,585.00	66.3%
14030056	521100	HEALTH INSURANCE	107,243	0	107,243	69,274.24	.00	37,968.76	64.6%
14030056	521200	DENTAL INSURANCE	1,857	0	1,857	1,276.22	.00	580.78	68.7%*
14030056	521300	LIFE INSURANCE	723	0	723	488.70	.00	234.30	67.6%*
14030056	522000	SOCIAL SECURITY CO	44,946	0	44,946	33,278.87	.00	11,667.13	74.0%*
14030056	523000	RETIREMENT CONTRIB	43,199	0	43,199	29,677.10	.00	13,521.90	68.7%*
14030056	526000	WORKERS' COMPENSAT	1,263	0	1,263	406.00	857.00	.00	100.0%*
14030056	528001	IPT	4,598	0	4,598	2,569.92	.00	2,028.08	55.9%

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ACCOUNTS 1000	FOR: GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14030056	532001	STAFF DEVELOPMENT	3,300	0	3,300	817.96	.00	2,482.04	24.8%
14030056	533009	LEGAL	2,000	0	2,000	3,503.70	.00	-1,503.70	175.2%*
14030056	534002	CATALOG CARD SERVI	7,450	0	7,450	3,719.63	2,880.37	850.00	88.6%*
14030056	534003	SOFTWARE MAINTENAN	5,550	945	6,495	5,224.70	.00	1,270.30	80.4%*
14030056	534010	ELECTRONIC SERVICE	4,383	-945	3,438	3,038.00	.00	400.00	88.4%*
14030056	541100	WATER/SEWAGE	1,400	0	1,400	997.28	.00	402.72	71.2%*
14030056	543002	EQUIPMENT MAINTENA	20,629	0	20,629	19,252.16	1,373.84	3.00	100.0%*
14030056	544500	LEASE COPIER/PRINT	0	0	0	9,027.81	.00	-9,027.81	100.0%*
14030056	552002	PROPERTY INSURANCE	6,398	-2,737	3,661	3,660.87	.00	.00	100.0%*
14030056	552003	GENERAL LIABILITY	5,235	285	5,520	5,519.81	.00	.03	100.0%*
14030056	553000	COMMUNICATIONS	3,417	0	3,417	1,930.62	.00	1,486.38	56.5%
14030056	553400	POSTAGE FEES	3,326	0	3,326	1,230.34	2,000.00	95.66	97.1%*
14030056	555000	PRINTING AND BINDI	480	0	480	.00	.00	480.00	.0%
14030056	558000	TRAVEL	1,700	0	1,700	620.23	724.77	355.00	79.1%*
14030056	561003	OFFICE SUPPLIES	6,472	0	6,472	2,641.88	532.46	3,297.66	49.0%
14030056	561026	PROCESSING SUPPLIE	10,800	0	10,800	6,906.91	642.16	3,250.93	69.9%*
14030056	561027	CHILDREN'S SUPPLIE	2,000	0	2,000	911.25	490.68	598.07	70.1%*
14030056	561028	PERIODICALS	8,800	0	8,800	8,793.37	.00	6.63	99.9%*
14030056	561029	MICROFORMS	600	0	600	.00	.00	600.00	.0%
14030056	561030	RECORDINGS	9,278	0	9,278	9,018.82	234.89	24.29	99.7%*
14030056	562200	ELECTRICITY	27,274	0	27,274	11,386.65	.00	15,887.35	41.7%
14030056	562400	HEATING FUEL	10,400	0	10,400	8,260.99	.00	2,139.01	79.4%*
14030056	564100	BOOKS AND OTHER PR	51,678	0	51,678	37,895.94	13,781.90	.16	100.0%*
14030056	573900	OTHER EQUIPMENT	1,100	0	1,100	646.16	.00	453.84	58.7%
14030056	581000	DUES AND FEES	1,270	0	1,270	560.00	700.00	10.00	99.2%*
14030056	589028	SPECIAL EVENTS	5,535	0	5,535	2,968.27	892.00	1,674.73	69.7%*
TOTAL LIBRARY			1,052,209	-2,452	1,049,757	740,378.23	25,110.07	284,268.41	72.9%
15000051 COUNTY TAX									
15000051	589033	COUNTY TAX	5,739,529	0	5,739,529	5,781,224.00	.00	-41,695.00	100.7%*
TOTAL COUNTY TAX			5,739,529	0	5,739,529	5,781,224.00	.00	-41,695.00	100.7%
17010051 TRANSFERS/PAYMENTS DEBT SVC									
17010051	583000	INTEREST EXPENSE	981,971	0	981,971	844,373.79	.00	137,597.21	86.0%*
17010051	583010	INTEREST TIF 205C	119,225	219,810	339,035	279,422.20	.00	59,612.80	82.4%*
17010051	591000	REDEMPTION OF PRIN	2,829,093	0	2,829,093	2,702,792.79	.00	126,300.21	95.5%*

CITY OF ROCHESTER

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FOR 2014 08								
ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
17010051 591010 PRINCIPAL TIF 205C	535,008	-219,810	315,198	115,983.38	.00	199,214.62	36.8%	
TOTAL TRANSFERS/PAYMENTS DEBT SVC	4,465,297	0	4,465,297	3,942,572.16	.00	522,724.84	88.3%	
17030050 OVERLAY								
17030050 589032 TAX ABATEMENTS	92,256	0	92,256	29,808.36	.00	62,447.64	32.3%	
TOTAL OVERLAY	92,256	0	92,256	29,808.36	.00	62,447.64	32.3%	
17040051 TRANSFER TO CAPITAL PROJECTS								
17040051 593002 TRANS TO CAPITAL P	0	583,018	583,018	583,018.00	.00	.00	100.0%*	
17040051 593003 TRANSFER TO CAPITA	1,826,013	833,669	2,659,682	2,659,682.39	.00	.00	100.0%*	
17040051 593009 TRANSFER TO OTHER	0	193,580	193,580	193,579.71	.00	.00	100.0%*	
TOTAL TRANSFER TO CAPITAL PROJECTS	1,826,013	1,610,267	3,436,280	3,436,280.10	.00	.00	100.0%	
TOTAL GENERAL FUND	33,355,662	1,606,267	34,961,929	27,408,346.05	757,057.44	6,796,525.61	80.6%	
TOTAL EXPENSES	33,355,662	1,606,267	34,961,929	27,408,346.05	757,057.44	6,796,525.61		

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ACCOUNTS	FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
5001	WATER	ENTERPRISE FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
51601057 WATER WORKS EXPENSE									
51601057	511001	SALARIES - FULL TI	504,833	0	504,833	329,888.61	.00	174,944.39	65.3%
51601057	511099	SALARIES - ADJUSTM	0	0	0	430.86	.00	-430.86	100.0%*
51601057	513001	OVERTIME - REGULAR	35,000	0	35,000	22,910.38	.00	12,089.62	65.5%
51601057	515001	ON CALL	4,422	0	4,422	3,061.37	.00	1,360.63	69.2%*
51601057	516000	LONGEVITY	980	0	980	612.50	.00	367.50	62.5%
51601057	521100	HEALTH INSURANCE	160,582	0	160,582	102,066.93	.00	58,515.07	63.6%
51601057	521200	DENTAL INSURANCE	2,638	0	2,638	1,775.25	.00	862.75	67.3%*
51601057	521300	LIFE INSURANCE	1,095	0	1,095	685.43	.00	409.57	62.6%
51601057	522000	SOCIAL SECURITY CO	36,174	0	36,174	24,888.37	.00	11,285.63	68.8%*
51601057	523000	RETIRE CONTRIBUTIO	59,464	0	59,464	39,559.04	.00	19,904.96	66.5%
51601057	525000	UNEMPLOYMENT COMPE	0	0	0	112.00	.00	-112.00	100.0%*
51601057	526000	WORKERS' COMPENSAT	26,464	0	26,464	8,497.00	17,967.00	.00	100.0%*
51601057	528001	IPT	5,371	0	5,371	2,892.38	.00	2,478.62	53.9%
51601057	532001	STAFF DEVELOPMENT	4,530	-229	4,301	2,557.42	9.17	1,734.41	59.7%
51601057	533000	OTHER PROFESSIONAL	15,676	-1,451	14,225	3,854.83	2,275.51	8,094.66	43.1%
51601057	533001	AUDIT	3,960	0	3,960	3,960.00	.00	.00	100.0%*
51601057	533002	ENGINEERING SERVIC	10,000	2,830	12,830	7,801.58	5,028.44	.00	100.0%*
51601057	533004	MEDICAL SERVICES	435	0	435	274.68	93.67	66.65	84.7%*
51601057	533009	LEGAL	1,000	1,030	2,030	2,362.50	.00	-332.50	116.4%*
51601057	533010	LABOR NEGOTIATIONS	2,000	0	2,000	.00	.00	2,000.00	.0%
51601057	534003	SOFTWARE MAINTENAN	20,280	0	20,280	14,036.98	4.00	6,239.02	69.2%*
51601057	541100	WATER & SEWERAGE	4,000	0	4,000	2,073.56	.00	1,926.44	51.8%
51601057	542300	CUSTODIAL SERVICES	2,000	0	2,000	1,119.36	.00	880.64	56.0%
51601057	543001	VEHICLE MAINT & RE	670	0	670	125.00	.00	545.00	18.7%
51601057	543002	EQUIPMENT MAINTENA	800	0	800	800.00	.00	.00	100.0%*
51601057	544200	RENTAL OF EQUIPMEN	400	0	400	.00	.00	400.00	.0%
51601057	544400	RENTAL OF COMP/COM	1,752	0	1,752	1,124.91	627.09	.00	100.0%*
51601057	544500	LEASE COPIER/PRINT	0	0	0	1,655.16	.00	-1,655.16	100.0%*
51601057	552001	FLEET INSURANCE	7,925	0	7,925	3,815.02	.00	4,109.98	48.1%
51601057	552003	GENERAL LIABILITY	8,200	0	8,200	7,480.78	.00	719.22	91.2%*
51601057	553400	POSTAGE FEES	250	0	250	89.98	25.00	135.02	46.0%
51601057	554000	ADVERTISING	1,650	0	1,650	525.04	.00	1,124.96	31.8%
51601057	555000	PRINTING AND BINDI	1,824	0	1,824	348.13	1,113.36	362.51	80.1%*
51601057	556000	TUITION	3,825	229	4,054	4,054.00	.00	.00	100.0%*
51601057	558000	TRAVEL	825	0	825	82.47	28.25	714.28	13.4%
51601057	561003	OFFICE SUPPLIES	2,949	0	2,949	1,996.84	257.83	694.33	76.5%*
51601057	561005	PUBLICATIONS	50	0	50	50.00	.00	.00	100.0%*
51601057	561008	VEHICLE SUPPLIES	9,000	0	9,000	4,993.16	910.38	3,096.46	65.6%
51601057	561010	CLOTHING	5,300	0	5,300	3,490.01	717.48	1,092.51	79.4%*
51601057	561015	SAFETY EQUIPMENT &	5,000	0	5,000	4,232.29	163.32	604.39	87.9%*

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ACCOUNTS 5001	FOR: WATER	ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51601057	561022	HOT TOP COLD PATCH	5,500	0	5,500	3,187.24	494.98	1,817.78	66.9%*
51601057	561023	SAND AND GRAVEL	1,770	0	1,770	1,001.92	.00	768.08	56.6%
51601057	561032	OTHER OPERATIONAL	3,530	0	3,530	76.28	.00	3,453.72	2.2%
51601057	562600	VEHICLE FUEL	21,000	0	21,000	11,226.74	.00	9,773.26	53.5%
51601057	573401	ADMIN EQUIPMENT	1,635	0	1,635	964.31	17.10	653.59	60.0%
51601057	573900	OTHER EQUIPMENT	5,240	0	5,240	4,116.67	.00	1,123.33	78.6%*
51601057	575100	INVENTORY PURCHASE	102,000	0	102,000	60,598.60	14,853.47	26,547.93	74.0%*
51601057	581000	DUES AND FEES	1,020	0	1,020	474.99	.00	545.01	46.6%
51601057	583000	INTEREST EXPENSE	610,901	0	610,901	468,471.35	.00	142,429.65	76.7%*
51601057	584000	CONTINGENCY	20,000	-2,830	17,170	.00	.00	17,169.98	.0%
51601057	589001	STATE PERMITS & FE	2,900	0	2,900	2,256.83	110.00	533.17	81.6%*
51601057	589031	LIEN DISCHARGE FEE	1,000	0	1,000	270.46	129.54	600.00	40.0%
51601057	591000	REDEMPTION OF PRIN	1,060,535	0	1,060,535	918,081.67	37,500.00	104,953.33	90.1%*
51601057	592001	DEPRECIATION	989,238	0	989,238	.00	.00	989,238.00	.0%
51601057	593002	TRANS TO CAPITAL P	116,500	6,000	122,500	122,499.69	.00	.00	100.0%*
TOTAL WATER WORKS EXPENSE			3,894,093	5,579	3,899,672	2,203,510.57	82,325.59	1,613,835.53	58.6%

51601073 WATER TREATMENT PLANT

51601073	511001	SALARIES - FULL TI	271,401	-35,500	235,901	167,664.26	.00	68,236.74	71.1%*
51601073	513001	OVERTIME - REGULAR	14,000	0	14,000	10,052.77	.00	3,947.23	71.8%*
51601073	515001	ON CALL	16,340	0	16,340	11,306.25	.00	5,033.75	69.2%*
51601073	516000	LONGEVITY	400	0	400	507.69	.00	-107.69	126.9%*
51601073	521100	HEALTH INSURANCE	64,853	0	64,853	47,142.67	.00	17,710.33	72.7%*
51601073	521200	DENTAL INSURANCE	1,302	-164	1,138	810.27	.00	327.73	71.2%*
51601073	521300	LIFE INSURANCE	488	-77	411	290.30	.00	120.70	70.6%*
51601073	522000	SOCIAL SECURITY CO	20,787	-2,716	18,071	13,517.75	.00	4,553.25	74.8%*
51601073	523000	RETIREMENT CONTRIB	32,543	-3,823	28,720	19,935.20	.00	8,784.80	69.4%*
51601073	526000	WORKERS' COMPENSAT	5,524	0	5,524	1,774.00	3,750.00	.00	100.0%*
51601073	528001	IPT	3,098	-720	2,378	1,530.08	.00	847.92	64.3%
51601073	533002	ENGINEERING SERVIC	18,900	49,122	68,022	41,073.32	26,948.53	.00	100.0%*
51601073	533006	LABORATORY SERVICE	17,263	-3,800	13,463	6,723.50	2,941.50	3,798.00	71.8%*
51601073	543000	REPAIR AND MAINTEN	40,280	-6,122	34,158	17,754.59	2,556.24	13,847.32	59.5%
51601073	543002	EQUIPMENT MAINTENA	55,300	3,800	59,100	52,035.03	6,868.67	196.30	99.7%*
51601073	544500	LEASE COPIER/PRINT	0	0	0	797.49	.00	-797.49	100.0%*
51601073	552002	PROPERTY INSURANCE	11,482	0	11,482	8,158.56	.00	3,323.44	71.1%*
51601073	553000	COMMUNICATIONS	10,130	0	10,130	6,546.04	2,311.87	1,272.09	87.4%*
51601073	561001	JANITORIAL SUPPLIE	800	0	800	620.05	2.16	177.79	77.8%*
51601073	561002	BLDG MAINT SUPPLIE	1,500	0	1,500	470.30	38.27	991.43	33.9%
51601073	561010	CLOTHING	5,300	0	5,300	3,706.41	828.63	764.96	85.6%*
51601073	561015	SAFETY EQUIPMENT &	4,000	0	4,000	821.90	20.77	3,157.33	21.1%

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ACCOUNTS FOR: 5001	WATER	ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51601073	561031	CHEMICALS	170,280	0	170,280	73,104.19	27,912.29	69,263.52	59.3%
51601073	561037	LABORATORY SUPPLIE	5,500	1,000	6,500	2,962.93	3,345.18	191.89	97.0%*
51601073	561040	EQUIPMENT REPAIR S	31,000	-1,000	30,000	16,973.81	4,523.50	8,502.69	71.7%*
51601073	562200	ELECTRICITY	130,000	0	130,000	62,471.47	.00	67,528.53	48.1%
51601073	562400	HEATING FUEL	30,825	0	30,825	18,124.42	.00	12,700.58	58.8%
51601073	573900	OTHER EQUIPMENT	7,000	0	7,000	.00	.00	7,000.00	.0%
51601073	589030	PROP TAX TO OTH CO	2,500	421	2,921	2,921.00	.00	.00	100.0%*
TOTAL WATER TREATMENT PLANT			972,796	421	973,217	589,796.25	82,047.61	301,373.14	69.0%
51601570 WATER REVENUE OFFICE									
51601570	511001	SALARIES - FULL TI	30,404	0	30,404	19,006.35	.00	11,397.65	62.5%
51601570	516000	LONGEVITY	300	0	300	300.00	.00	.00	100.0%*
51601570	521100	HEALTH INSURANCE	11,441	0	11,441	6,780.29	.00	4,660.71	59.3%
51601570	521200	DENTAL INSURANCE	250	0	250	154.29	.00	95.71	61.7%
51601570	521300	LIFE INSURANCE	53	0	53	33.80	.00	19.20	63.8%
51601570	522000	SOCIAL SECURITY CO	2,045	0	2,045	1,293.79	.00	751.21	63.3%
51601570	523000	RETIREMENT CONTRIB	3,306	0	3,306	2,079.16	.00	1,226.84	62.9%
51601570	526000	WORKERS' COMPENSAT	68	0	68	23.00	45.00	.00	100.0%*
51601570	528001	IPT	350	0	350	176.85	.00	173.15	50.5%
51601570	543000	REPAIR AND MAINTEN	500	0	500	.00	.00	500.00	.0%
51601570	553400	POSTAGE FEES	7,500	0	7,500	5,055.14	.00	2,444.86	67.4%*
51601570	555000	PRINTING AND BINDI	250	0	250	.00	.00	250.00	.0%
51601570	561003	OFFICE SUPPLIES	290	0	290	102.53	.00	187.47	35.4%
TOTAL WATER REVENUE OFFICE			56,757	0	56,757	35,005.20	45.00	21,706.80	61.8%
TOTAL WATER ENTERPRISE FUND			4,923,646	6,000	4,929,646	2,828,312.02	164,418.20	1,936,915.47	60.7%
TOTAL EXPENSES			4,923,646	6,000	4,929,646	2,828,312.02	164,418.20	1,936,915.47	

CITY OF ROCHESTER

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FOR 2014 08									
ACCOUNTS	FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
5002	SEWER ENTERPRISE FUND		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
52602057 SEWER WORKS EXPENSE									
52602057	511001	SALARIES - FULL TI	325,514	0	325,514	208,960.87	.00	116,553.13	64.2%
52602057	511099	SALARIES - ADJUSTM	0	0	0	430.86	.00	-430.86	100.0%*
52602057	513001	OVERTIME - REGULAR	7,000	0	7,000	4,387.51	.00	2,612.49	62.7%
52602057	515001	ON CALL	4,497	0	4,497	2,363.37	.00	2,133.63	52.6%
52602057	516000	LONGEVITY	980	0	980	612.50	.00	367.50	62.5%
52602057	521100	HEALTH INSURANCE	81,737	0	81,737	53,178.53	.00	28,558.47	65.1%
52602057	521200	DENTAL INSURANCE	1,389	0	1,389	884.99	.00	504.01	63.7%
52602057	521300	LIFE INSURANCE	772	0	772	466.14	.00	305.86	60.4%
52602057	522000	SOCIAL SECURITY CO	23,605	0	23,605	15,284.11	.00	8,320.89	64.7%
52602057	523000	RETIRE CONTRIBUTIO	37,144	0	37,144	23,815.17	.00	13,328.83	64.1%
52602057	526000	WORKERS' COMPENSAT	15,860	0	15,860	5,092.00	10,768.00	.00	100.0%*
52602057	528001	IPT	3,300	0	3,300	1,740.84	.00	1,559.16	52.8%
52602057	532001	STAFF DEVELOPMENT	6,230	0	6,230	2,082.42	9.18	4,138.40	33.6%
52602057	533000	OTHER PROFESSIONAL	6,176	0	6,176	1,465.15	147.53	4,563.32	26.1%
52602057	533001	AUDIT	3,960	0	3,960	3,960.00	.00	.00	100.0%*
52602057	533002	ENGINEERING SERVIC	6,000	0	6,000	800.00	572.50	4,627.50	22.9%
52602057	533004	MEDICAL SERVICES	475	0	475	252.22	32.66	190.12	60.0%
52602057	533009	LEGAL	5,000	0	5,000	1,752.00	.00	3,248.00	35.0%
52602057	533010	LABOR NEGOTIATIONS	2,000	0	2,000	.00	.00	2,000.00	.0%
52602057	534003	SOFTWARE MAINTENAN	15,645	0	15,645	15,091.76	4.00	549.24	96.5%*
52602057	542300	CUSTODIAL SERVICES	2,000	0	2,000	1,119.36	.00	880.64	56.0%
52602057	543000	REPAIR AND MAINTEN	2,360	0	2,360	.00	.00	2,360.00	.0%
52602057	543001	VEHICLE MAINT & RE	1,475	0	1,475	190.00	135.00	1,150.00	22.0%
52602057	543002	EQUIPMENT MAINTENA	2,900	0	2,900	396.95	.00	2,503.05	13.7%
52602057	544200	RENTAL OF EQUIPMEN	400	-400	0	.00	.00	.00	.0%
52602057	544400	RENTAL OF COMP/COM	1,752	0	1,752	1,124.94	627.06	.00	100.0%*
52602057	544500	LEASE COPIER/PRINT	0	0	0	1,599.23	.00	-1,599.23	100.0%*
52602057	552001	FLEET INSURANCE	12,146	0	12,146	5,341.03	.00	6,804.97	44.0%
52602057	552002	PROPERTY INSURANCE	11,322	0	11,322	6,403.30	.00	4,918.70	56.6%
52602057	552003	GENERAL LIABILITY	12,553	0	12,553	7,058.37	.00	5,494.63	56.2%
52602057	552005	INSURANCE CLAIM DE	2,000	0	2,000	.00	.00	2,000.00	.0%
52602057	553400	POSTAGE FEES	200	700	900	648.30	25.00	226.70	74.8%*
52602057	554000	ADVERTISING	735	0	735	201.61	.00	533.39	27.4%
52602057	555000	PRINTING AND BINDI	1,594	0	1,594	1,113.14	143.38	337.48	78.8%*
52602057	556000	TUITION	2,805	0	2,805	.00	.00	2,805.00	.0%
52602057	558000	TRAVEL	825	-300	525	85.45	25.26	414.29	21.1%
52602057	561003	OFFICE SUPPLIES	3,174	0	3,174	2,162.05	402.32	609.63	80.8%*
52602057	561008	VEHICLE SUPPLIES	12,500	1,500	14,000	11,181.43	1,609.49	1,209.08	91.4%*
52602057	561009	TRAINING MATERIALS	250	0	250	.00	.00	250.00	.0%
52602057	561010	CLOTHING	5,300	0	5,300	1,598.55	923.15	2,778.30	47.6%

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ACCOUNTS 5002	FOR: SEWER	ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52602057	561015	SAFETY EQUIPMENT &	12,290	-1,500	10,790	2,921.66	209.10	7,659.24	29.0%
52602057	561022	HOT TOP COLD PATCH	5,500	0	5,500	3,187.19	495.02	1,817.79	66.9%*
52602057	561023	SAND AND GRAVEL	1,650	0	1,650	1,001.92	.00	648.08	60.7%
52602057	561032	OTHER OPERATIONAL	525	0	525	412.27	.00	112.73	78.5%*
52602057	561040	EQUIPMENT REPAIR S	6,000	0	6,000	684.84	.00	5,315.16	11.4%
52602057	562600	VEHICLE FUEL	35,025	0	35,025	23,495.00	.00	11,530.00	67.1%*
52602057	573401	ADMIN EQUIPMENT	1,135	0	1,135	524.30	17.10	593.60	47.7%
52602057	573900	OTHER EQUIPMENT	10,740	0	10,740	2,166.66	856.23	7,717.11	28.1%
52602057	575100	INVENTORY PURCHASE	12,000	0	12,000	.00	10,000.00	2,000.00	83.3%*
52602057	581000	DUES AND FEES	1,090	0	1,090	125.01	.00	964.99	11.5%
52602057	583000	INTEREST EXPENSE	609,856	0	609,856	461,123.74	.00	148,732.26	75.6%*
52602057	584000	CONTINGENCY	30,000	0	30,000	.00	.00	30,000.00	.0%
52602057	589000	STATE PERMITS & FE	1,550	0	1,550	1,041.84	260.00	248.16	84.0%*
52602057	591000	REDEMPTION OF PRIN	1,843,643	0	1,843,643	1,679,624.33	.00	164,018.67	91.1%*
52602057	593002	TRANS TO CAPITAL P	56,500	179,661	236,161	236,160.83	.00	.00	100.0%*
TOTAL SEWER WORKS EXPENSE			3,251,079	179,661	3,430,740	2,795,313.74	27,261.98	608,164.11	82.3%

52602074 SEWER TREATMENT PLANT

52602074	511001	SALARIES - FULL TI	405,395	0	405,395	276,056.07	.00	129,338.93	68.1%*
52602074	513001	OVERTIME - REGULAR	24,500	0	24,500	26,027.99	.00	-1,527.99	106.2%*
52602074	515001	ON CALL	29,308	0	29,308	20,117.47	.00	9,190.53	68.6%*
52602074	516000	LONGEVITY	600	0	600	600.00	.00	.00	100.0%*
52602074	521100	HEALTH INSURANCE	152,841	0	152,841	106,131.78	.00	46,709.22	69.4%*
52602074	521200	DENTAL INSURANCE	1,733	0	1,733	1,214.02	.00	518.98	70.1%*
52602074	521300	LIFE INSURANCE	721	0	721	506.97	.00	214.03	70.3%*
52602074	522000	SOCIAL SECURITY CO	29,509	0	29,509	22,327.29	.00	7,181.71	75.7%*
52602074	523000	RETIREMENT CONTRIB	49,523	0	49,523	34,398.06	.00	15,124.94	69.5%*
52602074	526000	WORKERS' COMPENSAT	4,732	0	4,732	1,519.00	3,213.00	.00	100.0%*
52602074	528001	IPT	3,753	0	3,753	2,180.09	.00	1,572.91	58.1%
52602074	533006	LABORATORY SERVICE	113,846	0	113,846	29,305.02	17,902.28	66,638.70	41.5%
52602074	534009	INDUSTRIAL PRETREA	25,525	0	25,525	8,430.49	6,684.01	10,410.50	59.2%
52602074	543000	REPAIR AND MAINTEN	87,233	0	87,233	19,145.28	11,318.76	56,768.96	34.9%
52602074	543002	EQUIPMENT MAINTENA	63,388	0	63,388	36,119.64	6,285.26	20,983.10	66.9%*
52602074	544500	LEASE COPIER/PRINT	0	0	0	1,851.13	.00	-1,851.13	100.0%*
52602074	552002	PROPERTY INSURANCE	21,943	0	21,943	5,880.47	.00	16,062.53	26.8%
52602074	553000	COMMUNICATION	9,040	0	9,040	5,709.26	2,214.09	1,116.65	87.6%*
52602074	559000	MISC PURCHASED SER	15,500	0	15,500	14,700.00	.00	800.00	94.8%*
52602074	561001	JANITORIAL SUPPLIE	800	0	800	436.46	.00	363.54	54.6%
52602074	561002	BUILDING MAINT SUP	2,450	0	2,450	580.20	.00	1,869.80	23.7%
52602074	561010	CLOTHING	9,000	0	9,000	3,520.88	1,736.17	3,742.95	58.4%

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ACCOUNTS 5002	FOR: SEWER	ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52602074	561031	CHEMICAL	202,182	0	202,182	52,333.86	21,655.89	128,192.25	36.6%
52602074	561037	LABORATORY SUPPLIE	24,925	0	24,925	8,105.27	1,136.91	15,682.82	37.1%
52602074	561040	EQUIPMENT REPAIR S	78,280	0	78,280	25,926.80	10,019.39	42,333.81	45.9%
52602074	562200	ELECTRICITY	423,000	0	423,000	157,516.83	.00	265,483.17	37.2%
52602074	562400	HEATING FUEL	25,600	0	25,600	24,632.48	.00	967.52	96.2%*
52602074	573900	OTHER EQUIPMENT	13,025	0	13,025	444.15	.00	12,580.85	3.4%
52602074	592001	DEPRECIATION	1,076,865	0	1,076,865	.00	.00	1,076,865.00	.0%
TOTAL SEWER TREATMENT PLANT			2,895,217	0	2,895,217	885,716.96	82,165.76	1,927,334.28	33.4%
52602470 SEWER REVENUE OFFICE									
52602470	511001	SALARIES - FULL TI	30,404	0	30,404	19,006.77	.00	11,397.23	62.5%
52602470	516000	LONGEVITY	300	0	300	300.00	.00	.00	100.0%*
52602470	521100	HEALTH INSURANCE	11,443	0	11,443	6,780.64	.00	4,662.36	59.3%
52602470	521200	DENTAL INSURANCE	252	0	252	154.31	.00	97.69	61.2%
52602470	521300	LIFE INSURANCE	57	0	57	33.93	.00	23.07	59.5%
52602470	522000	SOCIAL SECURITY CO	2,050	0	2,050	1,294.32	.00	755.68	63.1%
52602470	523000	RETIREMENT CONTRIB	3,308	0	3,308	2,079.46	.00	1,228.54	62.9%
52602470	526000	WORKERS' COMPENSAT	68	0	68	23.00	45.00	.00	100.0%*
52602470	528001	IPT	354	0	354	177.33	.00	176.67	50.1%
52602470	543000	REPAIR AND MAINTEN	500	0	500	.00	.00	500.00	.0%
52602470	553400	POSTAGE FEES	7,500	0	7,500	5,055.20	.00	2,444.80	67.4%*
52602470	555000	PRINTING AND BINDI	250	0	250	.00	.00	250.00	.0%
52602470	561003	OFFICE SUPPLIES	290	0	290	102.54	.00	187.46	35.4%
TOTAL SEWER REVENUE OFFICE			56,776	0	56,776	35,007.50	45.00	21,723.50	61.7%
TOTAL SEWER ENTERPRISE FUND			6,203,072	179,661	6,382,733	3,716,038.20	109,472.74	2,557,221.89	59.9%
TOTAL EXPENSES			6,203,072	179,661	6,382,733	3,716,038.20	109,472.74	2,557,221.89	

CITY OF ROCHESTER

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
5003 ARENA ENTERPRISE FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
53603060 ARENA EXPENSE							
53603060 511001 SALARIES - FULL TI	89,140	0	89,140	64,703.59	.00	24,436.41	72.6%*
53603060 511002 SALARIES - PART TI	40,667	0	40,667	30,274.73	.00	10,392.27	74.4%*
53603060 513001 OVERTIME - REGULAR	750	0	750	346.96	.00	403.04	46.3%
53603060 516000 LONGEVITY	838	0	838	446.75	.00	391.25	53.3%
53603060 521100 HEALTH INSURANCE	35,380	0	35,380	24,324.67	.00	11,055.33	68.8%*
53603060 521200 DENTAL INSURANCE	497	0	497	333.23	.00	163.77	67.0%*
53603060 521300 LIFE INSURANCE	166	0	166	111.08	.00	54.92	66.9%*
53603060 522000 SOCIAL SECURITY CO	9,226	0	9,226	6,691.98	.00	2,534.02	72.5%*
53603060 523000 RETIREMENT CONTR	9,659	0	9,659	7,042.20	.00	2,616.80	72.9%*
53603060 526000 WORKERS' COMPENSAT	5,395	0	5,395	1,732.00	3,663.00	.00	100.0%*
53603060 528001 IPT	1,045	0	1,045	549.20	.00	495.80	52.6%
53603060 532200 CONTRACTED SERVICE	1,000	10,795	11,795	4,288.78	7,500.00	6.22	99.9%*
53603060 533001 AUDIT	1,595	0	1,595	1,440.00	.00	155.00	90.3%*
53603060 534003 SOFTWARE MAINTENAN	2,450	0	2,450	2,280.64	.00	169.36	93.1%*
53603060 541100 WATER/SEWERAGE	6,250	0	6,250	2,859.88	.00	3,390.12	45.8%
53603060 541901 HVAC SERVICE CONTR	13,500	205	13,705	10,624.21	623.21	2,457.58	82.1%*
53603060 543000 REPAIR AND MAINTEN	3,000	2,000	5,000	4,492.91	484.42	22.67	99.5%*
53603060 543002 EQUIPMENT MAINTENA	2,000	0	2,000	1,243.30	384.00	372.70	81.4%*
53603060 544500 LEASE COPIER/PRINT	0	0	0	655.59	.00	-655.59	100.0%*
53603060 552001 FLEET INSURANCE	1,929	0	1,929	381.50	.00	1,547.50	19.8%
53603060 552002 PROPERTY INSURANCE	1,028	0	1,028	3,080.84	.00	-2,052.84	299.7%*
53603060 552003 GENERAL LIABILITY	4,005	0	4,005	1,119.42	.00	2,885.58	28.0%
53603060 553000 COMMUNICATIONS	900	0	900	496.13	.00	403.87	55.1%
53603060 553400 POSTAGE FEES	300	0	300	86.60	.00	213.40	28.9%
53603060 561001 JANITORIAL SUPPLIE	500	0	500	.00	200.00	300.00	40.0%
53603060 561002 BUILDING MAINT SUP	6,500	0	6,500	5,642.27	853.52	4.21	99.9%*
53603060 561003 OFFICE SUPPLIES	500	0	500	179.78	169.77	150.45	69.9%*
53603060 561036 ZAMBONI PARTS	3,500	0	3,500	1,529.60	592.65	1,377.75	60.6%
53603060 562200 ELECTRICITY	62,500	-7,500	55,000	32,237.94	.00	22,762.06	58.6%
53603060 562400 HEATING FUEL	21,650	0	21,650	13,723.24	.00	7,926.76	63.4%
53603060 562600 VEHICLE FUEL	1,000	0	1,000	801.08	.00	198.92	80.1%*
53603060 581000 DUES AND FEES	375	0	375	331.97	.00	43.03	88.5%*
53603060 583000 INTEREST EXPENSE	31,991	0	31,991	28,462.56	.00	3,528.44	89.0%*
53603060 584000 CONTINGENCY	7,000	-5,800	1,200	.00	.00	1,200.00	.0%
53603060 589028 571 E&P EXP - REFER	9,500	300	9,800	8,060.00	665.00	1,075.00	89.0%*
53603060 589040 581 AD & PROMO EXP	4,350	0	4,350	1,955.00	150.00	2,245.00	48.4%
53603060 589050 562 PRO SHOP EXP -	2,000	0	2,000	979.41	.00	1,020.59	49.0%
53603060 591000 REDEMPTION OF PRIN	79,500	0	79,500	69,499.06	.00	10,000.94	87.4%*
53603060 592001 DEPRECIATION	65,610	0	65,610	.00	.00	65,610.00	.0%
TOTAL ARENA EXPENSE	527,196	0	527,196	333,008.10	15,285.57	178,902.33	66.1%

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ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
1501 CAPITAL PROJECTS GENERAL FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
15011010 CIP ECONOMIC DEVELOPMENT							
15011010 771000 06503 RIVER WALK ST	50,000	-22,511	27,489	27,488.63	.00	.00	100.0%*
15011010 771000 09501 WALLACE ST RE	150,000	0	150,000	50,575.33	.00	99,424.67	33.7%
15011010 771000 11536 LAND PURCHASE	220,000	0	220,000	220,000.00	.00	.00	100.0%*
15011010 771000 13501 INDUSTRIAL PA	63,900	0	63,900	9,600.00	5,825.00	48,475.00	24.1%
15011010 771000 14532 COAST BUS SHE	12,000	0	12,000	12,000.00	.00	.00	100.0%*
15011010 772000 06501 SIGN & FACADE	25,000	0	25,000	3,000.00	.00	22,000.00	12.0%
15011010 776100 12504 TRANSFER ECON	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15011010 776100 12548 TRANSFER	23,728	0	23,728	23,728.39	.00	.00	100.0%*
15011010 776100 13507 TRANSFER TO E	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15011010 776100 13561 TRANSFER HOST	457	0	457	457.33	.00	.00	100.0%*
15011010 776100 14505 TRANS TO ECON	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15011010 776101 14996 XFER 06503 -	0	0	0	22,511.37	.00	-22,511.37	100.0%*
TOTAL CIP ECONOMIC DEVELOPMENT	845,086	-22,511	822,574	669,361.05	5,825.00	147,388.30	82.1%
15011020 CIP MIS EXPENSE							
15011020 700010 BUSINESS SYSTEM UP	143,816	0	143,816	131,526.56	12,289.61	.00	100.0%*
15011020 702031 CITYWIDE SOFTWARE	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15011020 773800 08503 GOVERNMENT SY	250,000	-225,000	25,000	23,149.05	1,850.95	.00	100.0%*
15011020 773800 08505 NETWORK UPGRA	25,000	0	25,000	22,088.00	2,912.00	.00	100.0%*
15011020 773800 09504 GOVERNMENT CH	9,000	0	9,000	9,000.00	.00	.00	100.0%*
15011020 773800 09505 GOVT SYSTEMS	10,000	0	10,000	10,000.00	.00	.00	100.0%*
15011020 773800 09537 METROCAST PEG	30,000	0	30,000	26,477.75	3,522.25	.00	100.0%*
15011020 773800 11502 ANNUAL HARDWA	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15011020 773800 11503 ANNUAL HARDWA	25,000	0	25,000	24,896.46	.00	103.54	99.6%*
15011020 773800 11504 ANNUAL SOFTWA	15,000	0	15,000	7,737.94	.00	7,262.06	51.6%
15011020 773800 11505 BUSINESS OFF	10,000	0	10,000	9,889.00	.00	111.00	98.9%*
15011020 773800 11506 NETWORK UPGRA	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15011020 773800 12501 ANNUAL HARDWA	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15011020 773800 12502 NETWORK UPGRA	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15011020 773800 12542 METROCAST PEG	30,000	0	30,000	12,465.35	9,628.75	7,905.90	73.6%*
15011020 773800 13502 ANNUAL HARDWA	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15011020 773800 13503 NETWORK EXPAN	20,000	0	20,000	1,805.96	716.73	17,477.31	12.6%
15011020 773800 13504 ANNUAL SOFTWA	10,000	0	10,000	.00	.00	10,000.00	.0%
15011020 773800 13505 LIBRARY SERVE	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15011020 773800 14501 ANNUAL HARDWA	45,000	0	45,000	14,844.29	162.00	29,993.71	33.3%
15011020 773800 14502 NETWORK UPGRA	40,000	0	40,000	19,381.00	500.00	20,119.00	49.7%

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08										
ACCOUNTS FOR:	CAPITAL	PROJECTS	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1501										
15011020	773800	14503	ANNUAL SOFTWA	20,000	0	20,000	.00	.00	20,000.00	.0%
	TOTAL CIP MIS	EXPENSE		972,816	-225,000	747,816	603,261.36	31,582.29	112,972.52	84.9%
15011080 TRANSFER TO OTHER FUNDS										
15011080	771000	13554	GILBERT EASEM	29,300	0	29,300	29,300.00	.00	.00	100.0%*
15011080	776100	08506	TRANS TO GF/D	206,000	0	206,000	175,313.43	.00	30,686.57	85.1%*
15011080	776100	12503	TRANSFER TO G	335,000	0	335,000	335,000.00	.00	.00	100.0%*
15011080	776100	12996	TRANSFER HOST	77,974	0	77,974	77,974.09	.00	.00	100.0%*
15011080	776100	13506	TRANSFER TO G	290,000	0	290,000	290,000.00	.00	.00	100.0%*
15011080	776100	14504	TRANS TO GF/D	400,000	0	400,000	262,610.71	.00	137,389.29	65.7%
	TOTAL TRANSFER TO OTHER FUNDS			1,338,274	0	1,338,274	1,170,198.23	.00	168,075.86	87.4%
15011081 LAND PURCHASES										
15011081	771000	10532	USDA NAT RESO	350,000	0	350,000	.00	.00	350,000.00	.0%
15011081	771000	12534	GSBP LAND PUR	710,000	0	710,000	701,671.50	.00	8,328.50	98.8%*
15011081	771000	13549	SMITH EASEMEN	325,620	0	325,620	325,620.00	.00	.00	100.0%*
15011081	771000	13558	CLEMENT EASEM	281,261	0	281,261	271,283.00	.00	9,978.00	96.5%*
15011081	771000	14538	HOPE FARM EAS	189,999	0	189,999	.00	.00	189,999.00	.0%
	TOTAL LAND PURCHASES			1,856,880	0	1,856,880	1,298,574.50	.00	558,305.50	69.9%
15011090 CIP PUBLIC BUILDINGS EXPENSE										
15011090	701070	01515	OLD PD	0	115,225	115,225	115,225.31	.00	.00	100.0%*
15011090	771000	05506	COMM CENTER P	500,000	-89,360	410,640	410,639.76	.00	.00	100.0%*
15011090	771000	05548	RIVER'S EDGE	10,360	0	10,360	.00	.00	10,360.00	.0%
15011090	771000	13514	REHAB TENNIS	45,000	1,000	46,000	46,000.00	.00	.00	100.0%*
15011090	772000	06509	LIBRARY REPLA	85,000	0	85,000	85,000.00	.00	.00	100.0%*
15011090	772000	07507	WINDOW REPLAC	40,000	0	40,000	40,000.00	.00	.00	100.0%*
15011090	772000	10505	BUILDING ROOF	460,000	-18,097	441,904	441,903.50	.00	.00	100.0%*
15011090	772000	10545	LIBRARY WINDO	32,000	-19	31,981	31,981.22	.00	.00	100.0%*
15011090	772000	10551	COMMUNITY CTR	0	17,143	17,143	17,142.50	.00	.00	100.0%*
15011090	772000	11510	BUILDING ROOF	20,000	-809	19,191	19,191.01	.00	.00	100.0%*
15011090	772000	12505	BUILDING ROOF	85,000	-16,492	68,508	68,507.99	.00	.00	100.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS 1501	FOR: CAPITAL	PROJECTS	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15011090	772000	12506	OPERA HOUSE R	12,000	-12,000	0	.00	.00	.00	.0%
15011090	772000	12565	PHASE 1 RENOV	150,000	0	150,000	71,961.50	.00	78,038.50	48.0%
15011090	772000	13513	REPLASTER POO	60,000	0	60,000	51,130.00	.00	8,870.00	85.2%*
15011090	772000	14511	MIS SERVER RO	75,000	0	75,000	20,205.11	19,676.89	35,118.00	53.2%
15011090	772000	14513	INSTALL AUTOM	400,000	0	400,000	164,538.99	177,400.00	58,061.01	85.5%*
15011090	773100	10506	PAINT BAY EQU	80,000	-80,000	0	.00	.00	.00	.0%
15011090	773100	10507	WASH BAY	150,000	-150,000	0	.00	.00	.00	.0%
15011090	773150	12507	VEHICLE & EQU	10,000	-1,601	8,399	8,399.00	.00	.00	100.0%*
15011090	773150	13508	VEHICLE & EQU	47,000	0	47,000	47,000.00	.00	.00	100.0%*
15011090	773150	14506	VEHICLE & EQU	57,000	0	57,000	8,508.84	48,491.16	.00	100.0%*
15011090	773150	14512	REPLASTER POO	45,000	0	45,000	.00	.00	45,000.00	.0%
15011090	776101	12997	XFER 11510 TO	0	0	0	808.99	.00	-808.99	100.0%*
15011090	776101	14999	XFER 12506 -	0	0	0	12,000.00	.00	-12,000.00	100.0%*
TOTAL CIP PUBLIC BUILDINGS EXPENSE				2,363,360	-235,010	2,128,350	1,660,143.72	245,568.05	222,638.52	89.5%
15011100 CIP PLANNING EXPENSE										
15011100	776000	14514	MASTER PLAN C	5,000	0	5,000	.00	.00	5,000.00	.0%
15011100	776000	14537	GREEN INFRAST	20,000	0	20,000	.00	.00	20,000.00	.0%
TOTAL CIP PLANNING EXPENSE				25,000	0	25,000	.00	.00	25,000.00	.0%
15012010 CIP POLICE EXPENSE										
15012010	773150	09509	VEHICLE & EQU	61,649	0	61,649	61,649.00	.00	.00	100.0%*
15012010	773150	10509	VEHICLE & EQU	39,553	0	39,553	39,552.73	.00	.27	100.0%*
15012010	773150	11511	VEHICLE & EQU	67,553	0	67,553	67,552.27	.00	.73	100.0%*
15012010	773150	12520	VEHICLE & EQU	88,000	0	88,000	88,000.00	.00	.00	100.0%*
15012010	773150	12521	BALLISTIC VES	20,000	0	20,000	14,080.00	.00	5,920.00	70.4%*
15012010	773150	13508	VEHICLE & EQU	99,000	0	99,000	99,000.00	.00	.00	100.0%*
15012010	773150	13509	FORENSIC EVID	12,000	0	12,000	10,652.30	.00	1,347.70	88.8%*
15012010	773150	14506	VEHICLE & EQU	103,000	0	103,000	102,958.19	.00	41.81	100.0%*
15012010	773150	14507	CRUISER LIGHT	21,250	0	21,250	21,250.00	.00	.00	100.0%*
TOTAL CIP POLICE EXPENSE				512,005	0	512,005	504,694.49	.00	7,310.51	98.6%
15012020 CIP FIRE EXPENSE										
15012020	773100	09511	FIRE FIGHTING	45,000	0	45,000	44,948.22	.00	51.78	99.9%*

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FOR 2014 08

ACCOUNTS 1501	FOR: CAPITAL	PROJECTS	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15012020	773100	10510	FIRE FIGHTING	6,000	0	6,000	5,966.00	.00	34.00	99.4%*
15012020	773100	11512	FIRE FIGHTING	6,000	0	6,000	6,003.58	.00	-3.58	100.1%*
15012020	773100	11537	GENERATOR REP	32,900	1,600	34,500	34,500.00	.00	.00	100.0%*
15012020	773150	13510	APPARATUS REP	400,000	12,682	412,682	412,682.00	.00	.00	100.0%*
15012020	773150	13511	FIRE GEAR REP	6,000	0	6,000	6,000.00	.00	.00	100.0%*
15012020	773150	13512	HOSE REPLACEM	29,000	-7,124	21,876	21,876.00	.00	.00	100.0%*
15012020	773150	14508	MOBILE AND PO	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15012020	773150	14509	FIRE GEAR REP	6,000	0	6,000	1,778.04	381.38	3,840.58	36.0%
15012020	773150	14510	HOSE REPLACEM	46,400	0	46,400	.00	45,953.50	446.50	99.0%*
TOTAL CIP FIRE EXPENSE				602,300	7,158	609,458	558,753.84	46,334.88	4,369.28	99.3%

15013010 CIP PUBLIC WORKS EXPENSE

15013010	701231	DRAINAGE FACILITIE	10,016	0	10,016	10,016.13	.00	.00	100.0%*
15013010	771000	02502 MAPLE/WALDRON	1,068,000	-311,500	756,500	756,500.00	.00	.00	100.0%*
15013010	771000	04510 DAM REHAB PRO	50,000	-5,560	44,440	44,440.10	.00	.00	100.0%*
15013010	771000	05518 STRAFFORD SQU	1,045,000	0	1,045,000	349,969.48	.00	695,030.52	33.5%
15013010	771000	05519 WASHINGTON ST	1,825,000	0	1,825,000	1,742,097.25	.00	82,902.75	95.5%*
15013010	771000	05522 STREET DRAINA	400,000	0	400,000	400,000.00	.00	.00	100.0%*
15013010	771000	05526 DAM REHABILIT	50,000	-31,306	18,694	18,694.00	.00	.00	100.0%*
15013010	771000	05551 COCHECO RIVER	293,000	0	293,000	57,708.20	.00	235,291.80	19.7%
15013010	771000	05552 ISTEAFED GRA	16,000	-5,150	10,850	10,350.00	.00	500.00	95.4%*
15013010	771000	06516 ST DRAINAGE I	400,000	0	400,000	400,000.00	.00	.00	100.0%*
15013010	771000	06517 HANSON ST REC	1,090,000	0	1,090,000	1,090,000.00	.00	.00	100.0%*
15013010	771000	06518 NO MAIN ST BR	1,250,000	-550,000	700,000	700,000.00	.00	.00	100.0%*
15013010	771000	06546 RTE 11 WIDENI	850,000	-136,844	713,156	713,155.94	.00	.00	100.0%*
15013010	771000	07511 ST DRAINAGE I	400,000	0	400,000	400,000.00	.00	.00	100.0%*
15013010	771000	07512 NO MAIN ST BR	375,000	0	375,000	375,000.00	.00	.00	100.0%*
15013010	771000	07513 PAVEMENT REHA	750,000	0	750,000	750,000.00	.00	.00	100.0%*
15013010	771000	07516 SO MAIN ST RE	2,850,000	1,329,700	4,179,700	4,056,145.32	.00	123,554.68	97.0%*
15013010	771000	07518 STORM RELATED	480,000	0	480,000	460,835.67	.00	19,164.33	96.0%*
15013010	771000	08511 BROCK ST RECO	250,000	-238,629	11,371	11,370.92	.00	.08	100.0%*
15013010	771000	08512 CHESLEY HILL	160,825	-1,552	159,273	159,272.82	.00	.00	100.0%*
15013010	771000	08514 HEATH BROOK B	216,300	0	216,300	207,315.51	.00	8,984.49	95.8%*
15013010	771000	08519 SIDEWALK REPL	40,000	0	40,000	40,000.00	.00	.00	100.0%*
15013010	771000	08520 STORMWATER II	200,000	0	200,000	44,236.56	4,704.50	151,058.94	24.5%
15013010	771000	08521 ST DRAINAGE I	400,000	0	400,000	400,000.00	.00	.00	100.0%*
15013010	771000	09514 WASHINGTON ST	1,800,000	150,000	1,950,000	1,739,201.26	.00	210,798.74	89.2%*
15013010	771000	09538 HAZARD MITIGA	202,740	-55,689	147,051	147,051.48	.00	.00	100.0%*
15013010	771000	10512 SALMON FALLS	200,000	0	200,000	200,000.00	.00	.00	100.0%*
15013010	771000	10557 NO MAIN ST BR	980,000	0	980,000	980,000.00	.00	.00	100.0%*

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ACCOUNTS 1501	FOR: CAPITAL	PROJECTS	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15013010	771000	10560	BROCK ST RECO	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15013010	771000	11513	PAVEMENT MAIN	612,735	0	612,735	612,735.00	.00	.00	100.0%*
15013010	771000	11514	SIDEWALK REPL	15,000	0	15,000	15,000.00	.00	.00	100.0%*
15013010	771000	11522	NO MAIN ST BR	458,616	0	458,616	333,725.00	.00	124,890.84	72.8%*
15013010	771000	11538	LAND PURCHASE	300,000	0	300,000	299,903.50	.00	96.50	100.0%*
15013010	771000	11541	GSBP ENG SVCS	16,725	295,000	311,725	311,725.00	.00	.00	100.0%*
15013010	771000	11545	GONIC DAM & S	65,000	15,000	80,000	26,813.47	53,186.53	.00	100.0%*
15013010	771000	12508	PAVEMENT MAIN	50,750	0	50,750	50,750.00	.00	.00	100.0%*
15013010	771000	12509	PAVEMENT REHA	762,000	0	762,000	762,000.00	.00	.00	100.0%*
15013010	771000	12510	SIDEWALK REPL	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15013010	771000	12511	DOWNTOWN LIGH	91,300	-13,280	78,020	78,020.00	.00	.00	100.0%*
15013010	771000	12512	HOWARD BROOK	173,830	0	173,830	3,089.36	23,758.84	146,981.80	15.4%
15013010	771000	12513	SALMON FALLS	2,200,000	0	2,200,000	1,431,254.05	2,840.00	765,905.95	65.2%
15013010	771000	12514	STRAFFORD SQ	525,000	0	525,000	113,848.93	93.91	411,057.16	21.7%
15013010	771000	12515	STREET DRAINA	80,000	0	80,000	80,000.00	.00	.00	100.0%*
15013010	771000	12550	PAVING RHA WE	58,612	-2,412	56,200	56,200.42	.00	.00	100.0%*
15013010	771000	12564	PINE STREET R	674,300	20,000	694,300	620,538.08	.00	73,761.92	89.4%*
15013010	771000	12566	UTILITY LINE	70,000	-70,000	0	.00	.00	.00	.0%
15013010	771000	13515	BROCK STREET	2,000,000	700,000	2,700,000	2,251,429.58	404,675.97	43,894.45	98.4%*
15013010	771000	13516	PAVEMENT MAIN	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15013010	771000	13517	PAVEMENT REHA	750,000	0	750,000	750,000.00	.00	.00	100.0%*
15013010	771000	13518	SIDEWALK REPL	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15013010	771000	13519	PHASE III I-I	100,000	0	100,000	8,454.89	21,975.11	69,570.00	30.4%
15013010	771000	13520	REBUILD UPPER	20,000	0	20,000	9,378.84	10,621.16	.00	100.0%*
15013010	771000	13521	HSIP - SALMON	500,000	164,796	664,796	46,180.38	22,115.62	596,500.00	10.3%
15013010	771000	13522	STILLWATER CI	45,000	0	45,000	17,826.00	1,590.00	25,584.00	43.1%
15013010	771000	13551	EDA SALMON FA	191,179	595,321	786,500	.00	786,500.00	.00	100.0%*
15013010	771000	13553	CHANNINGS LAN	70,026	11,454	81,480	81,480.00	.00	.00	100.0%*
15013010	771000	13557	ANDERSON LANE	192,795	0	192,795	192,794.96	.00	.00	100.0%*
15013010	771000	14516	PAVEMENT MAIN	50,000	0	50,000	6,287.00	.00	43,713.00	12.6%
15013010	771000	14517	PAVEMENT REHA	857,963	0	857,963	224,610.00	596,457.51	36,895.49	95.7%*
15013010	771000	14518	SIDEWALK REPL	150,000	0	150,000	36,159.12	103,371.53	10,469.35	93.0%*
15013010	771000	14519	SHERIDAN GLEN	1,100,000	0	1,100,000	25,016.83	22,894.17	1,052,089.00	4.4%
15013010	771000	14520	REBUILD UPPER	75,000	0	75,000	3,591.81	590.24	70,817.95	5.6%
15013010	771000	14521	STILLWATER CI	225,000	0	225,000	.00	.00	225,000.00	.0%
15013010	771000	14522	STREET DRAINA	210,000	0	210,000	40,753.50	21,279.74	147,966.76	29.5%
15013010	771000	14523	STRAFFORD SQU	150,000	0	150,000	.00	.00	150,000.00	.0%
15013010	771002	03501	LAND&IMP SO M	1,360,000	-1,035,000	325,000	254,653.61	.00	70,346.39	78.4%*
15013010	771002	03503	BRIDGE REHAB	152,000	0	152,000	152,000.00	.00	.00	100.0%*
15013010	771002	04501	SO MAIN ST	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15013010	772000	04502	SALT/SAND SHE	200,000	0	200,000	200,000.00	.00	.00	100.0%*
15013010	772000	05516	SALT/SAND SHE	175,000	-34,777	140,223	140,222.88	.00	.12	100.0%*
15013010	772000	14515	NEW DPW FACIL	75,000	0	75,000	.00	.00	75,000.00	.0%
15013010	773150	06514	DPW VEH & EQU	360,000	0	360,000	360,000.00	.00	.00	100.0%*

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ACCOUNTS 1501	FOR: CAPITAL	PROJECTS	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15013010	773150	09513	VEHICLE & EQU	273,002	-7,895	265,107	265,107.03	.00	.00	100.0%*
15013010	773150	09527	VEHICLE & EQU	7,895	0	7,895	7,894.97	.00	.00	100.0%*
15013010	773150	12507	VEHICLE & EQU	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15013010	773150	13508	VEHICLE & EQU	497,200	0	497,200	497,200.00	.00	.00	100.0%*
15013010	773150	14506	VEHICLE & EQU	315,000	0	315,000	312,601.93	947.84	1,450.23	99.5%*
15013010	776101	13993	XFER 08512 TO	0	0	0	193.90	.00	-193.90	100.0%*
15013010	776101	14997	XFER 12566 -	0	0	0	70,000.00	.00	-70,000.00	100.0%*
15013010	798111		LANDFILL CLOSURE	30,000	0	30,000	30,000.00	.00	.00	100.0%*
TOTAL CIP PUBLIC WORKS EXPENSE				34,247,808	781,678	35,029,487	27,352,800.68	2,077,602.67	5,599,083.34	84.0%
15014030 CIP LIBRARY EXPENSE										
15014030	773800	14524	AUTHORITY CON	14,400	0	14,400	.00	.00	14,400.00	.0%
15014030	773800	14525	INNOVATE LICE	25,000	0	25,000	25,000.00	.00	.00	100.0%*
TOTAL CIP LIBRARY EXPENSE				39,400	0	39,400	25,000.00	.00	14,400.00	63.5%
15019000 CIP SCHOOL EXPENSE BOND										
15019000	701320	00491	FY01 ACD MSA	1,670,000	106	1,670,106	1,670,105.68	.00	.00	100.0%*
15019000	702200	00491	FY02 ACD MSAD	350,000	350,000	700,000	700,000.34	.00	.00	100.0%*
15019000	743000	05106	PAINT CYCLE	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	05109	PAVING CYCLE	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15019000	743000	05201	ELEC BOILERS	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	06101	EXTERIOR BLDG	290,500	0	290,500	290,500.00	.00	.00	100.0%*
15019000	743000	06102	INTERIOR FINI	114,500	-9,304	105,196	105,196.10	.00	.00	100.0%*
15019000	743000	06107	HONEYWELL PRO	11,181,575	0	11,181,575	11,181,575.00	.00	.00	100.0%*
15019000	743000	06201	DOOR LEVERS	35,000	0	35,000	35,000.00	.00	.00	100.0%*
15019000	743000	07101	EXTERIOR BUIL	172,250	-8,396	163,854	163,853.78	.00	.00	100.0%*
15019000	743000	07102	INTERIOR FINI	160,500	-103,040	57,460	57,460.06	.00	.00	100.0%*
15019000	743000	07201	CHAMBERLN FAC	17,100	-14,848	2,252	2,251.64	.00	.00	100.0%*
15019000	743000	08102	EXTERIOR FINI	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	08103	INTERIOR FINI	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	08107	LOCKERS RMS/S	75,000	0	75,000	75,000.00	.00	.00	100.0%*
15019000	743000	08108	DOOR HARDWARE	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019000	743000	08201	CARPET SAU OF	40,000	0	40,000	40,000.00	.00	.00	100.0%*
15019000	743000	08202	ELECTR CYCLE	15,000	0	15,000	15,000.00	.00	.00	100.0%*
15019000	743000	08205	CAMERAS RMS	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15019000	743000	08206	ASBESTOS SSS	50,000	-11,186	38,814	38,813.99	.00	.00	100.0%*

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15019000	743000	09102	INTERCOM E.R.	20,000	-3,990	16,010	16,010.00	.00	.00	100.0%*
15019000	743000	09103	TOILET PARTIT	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15019000	743000	09107	LOCKERS MS HS	75,000	0	75,000	75,000.00	.00	.00	100.0%*
15019000	743000	09108	DOOR HARDWARE	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15019000	743000	09201	PLAYGRND EQUI	60,000	0	60,000	60,000.00	.00	.00	100.0%*
15019000	743000	09202	ELECTRICAL UP	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	09205	CAMERAS RMS	50,000	-41,724	8,276	8,275.83	.00	.00	100.0%*
15019000	743000	09206	ASBEST ABATEM	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	743000	10101	LOCKERS SHS R	75,000	-42,030	32,970	32,970.10	.00	.00	100.0%*
15019000	743000	11103	ERS BOILER RE	162,000	-3,475	158,525	158,525.00	.00	.00	100.0%*
15019000	743000	12103	RMS HOT WATER	120,000	-10,212	109,788	108,388.00	.00	1,400.00	98.7%*
15019000	743000	13103	RMS MECH UNIT	114,000	0	114,000	114,000.00	.00	.00	100.0%*
15019000	743000	13104	SHS GYM ROOF	250,000	0	250,000	130,132.00	1,372.00	118,496.00	52.6%
15019000	743000	14102	SHS RENOVATIO	720,400	0	720,400	.00	.00	720,400.00	.0%
15019000	743000	14103	BOILER RETROF	38,638	-4,743	33,895	33,894.04	.00	.96	100.0%*
15019000	743000	14104	ROOF REPAIRS	80,000	0	80,000	5,099.00	523.00	74,378.00	7.0%
15019000	743000	14105	MCCLELLAND RO	190,000	0	190,000	.00	.00	190,000.00	.0%
15019000	745000	03203	HEA REP PORCH	5,500	-4,124	1,376	1,376.38	.00	.00	100.0%*
15019000	745000	04103	FAC CONSTR SH	142,000	1,620	143,620	143,620.13	.00	.00	100.0%*
15019000	745000	04104	FAC ROOF MAPL	75,000	0	75,000	75,000.00	.00	.00	100.0%*
15019000	745000	05101	AUDITORIUM SH	47,000	0	47,000	47,000.00	.00	.00	100.0%*
15019000	745000	05102	STAGE SHS	30,000	-6,022	23,978	23,977.91	.00	.00	100.0%*
15019000	745000	05104	STEPS SHS	75,000	0	75,000	75,000.00	.00	.00	100.0%*
15019000	745000	05107	LOCKER SHS/RM	55,000	0	55,000	55,000.00	.00	.00	100.0%*
15019000	745000	05110	RELOC TUTOR A	25,600	-26	25,574	25,574.27	.00	.00	100.0%*
15019000	745000	05202	ELECTRIC CYCL	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019000	745000	05203	ASB FLOOR CHA	45,000	0	45,000	45,000.00	.00	.00	100.0%*
15019000	745000	05204	ASB FLR CHM/G	65,000	0	65,000	65,000.00	.00	.00	100.0%*
15019000	745000	05205	SIDEWALK SHS	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019000	745000	05206	LIGHTPOLES ER	10,000	0	10,000	10,000.00	.00	.00	100.0%*
15019000	745000	05301	ATH BOX SOFTB	10,000	-877	9,123	9,123.29	.00	.00	100.0%*
15019000	745000	05302	ATH BLEACHERS	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15019000	745000	05303	ATH PANEL MCC	18,000	0	18,000	18,000.00	.00	.00	100.0%*
15019000	745000	06103	RMS BLEACHERS	10,000	-8,210	1,790	1,790.00	.00	.00	100.0%*
15019000	745000	06104	GONIC FENCE	10,000	-672	9,328	9,328.00	.00	.00	100.0%*
15019000	745000	06105	PAVING CYCLE	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	06106	PARKNG&FIELD	150,000	0	150,000	150,000.00	.00	.00	100.0%*
15019000	745000	06202	SHS FIRE SEPE	65,000	0	65,000	65,000.00	.00	.00	100.0%*
15019000	745000	06204	ELECTRICITY U	25,000	0	25,000	24,999.97	.00	.03	100.0%*
15019000	745000	07103	PAVING CYCLE	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	07104	RMS CATCH BAS	7,500	0	7,500	7,500.00	.00	.00	100.0%*
15019000	745000	07105	SHS TRACK RES	25,000	-7,800	17,200	17,200.00	.00	.00	100.0%*
15019000	745000	07107	FIELD&PARKING	275,912	0	275,912	275,912.29	.00	.00	100.0%*
15019000	745000	07202	DISTRICT SAFE	173,000	-102,306	70,694	70,694.00	.00	.00	100.0%*

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15019000	745000	07204	MCCLELLAND UP	30,000	-4,362	25,638	25,638.49	.00	.00	100.0%*
15019000	745000	07205	SHS SAFETY UP	32,800	-18,198	14,602	14,602.00	.00	.00	100.0%*
15019000	745000	08101	MODULARS CONS	350,000	-555	349,445	349,444.66	.00	.00	100.0%*
15019000	745000	08104	PAVING CYCLE	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	08105	ROOF GONIC	125,000	-84,935	40,065	40,065.00	.00	.00	100.0%*
15019000	745000	08106	ATHL BACKSTOP	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	745000	08109	ROOF SHS	125,000	0	125,000	125,000.00	.00	.00	100.0%*
15019000	745000	08110	RMS CURB CONS	75,000	-22,120	52,880	52,880.00	.00	.00	100.0%*
15019000	745000	08111	MCCLELLAND RE	175,000	0	175,000	174,760.33	.00	239.67	99.9%*
15019000	745000	08112	NEW SCHOOL CO	20,000	-15,613	4,387	4,386.60	.00	.00	100.0%*
15019000	745000	08203	CIC AIRCONDIT	70,000	0	70,000	70,000.00	.00	.00	100.0%*
15019000	745000	08204	ALARM PANELS	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	08301	ATH FIELDS SU	125,000	0	125,000	125,000.00	.00	.00	100.0%*
15019000	745000	09101	ROOF LOUD SCH	125,000	-64,550	60,450	60,450.00	.00	.00	100.0%*
15019000	745000	09104	STEP CAFE PRO	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	745000	09105	GYM FLR GONIC	100,000	-38,573	61,427	61,427.00	.00	.00	100.0%*
15019000	745000	09106	GREENHOUSE VT	25,000	-12,437	12,563	12,562.92	.00	.00	100.0%*
15019000	745000	09109	ROOF SHS	75,000	-44,597	30,403	30,403.04	.00	.00	100.0%*
15019000	745000	09110	SHS CRITICAL	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15019000	745000	09203	SIDEWALK MAPL	18,000	-12,209	5,791	5,791.00	.00	.00	100.0%*
15019000	745000	09204	ALARM PANELS	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	10102	STEP CAFE PRG	149,762	0	149,762	149,762.00	.00	.00	100.0%*
15019000	745000	10103	GREEN HOUSE V	124,700	-1,086	123,614	123,613.94	.00	.00	100.0%*
15019000	745000	10104	OVERHANG SHS	43,569	0	43,569	43,569.00	.00	.00	100.0%*
15019000	745000	11101	ROOF SHS AUDI	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	745000	11102	ERS ROOF	135,000	-126,420	8,580	8,580.00	.00	.00	100.0%*
15019000	745000	11104	SHS SPRINKLER	300,000	0	300,000	299,497.55	.00	502.45	99.8%*
15019000	745000	12101	BUILDING ENHA	148,155	-32,408	115,747	115,747.00	.00	.00	100.0%*
15019000	745000	12102	SHS SPRINKLER	100,000	0	100,000	100,000.00	.00	.00	100.0%*
15019000	745000	13101	INTERIOR RENO	282,000	0	282,000	280,725.59	.00	1,274.41	99.5%*
15019000	745000	13102	GONIC SITE WO	90,000	0	90,000	89,169.50	.00	830.50	99.1%*
15019000	745000	14101	ERS CONSTRUCT	13,100,000	0	13,100,000	338,052.11	563,769.89	12,198,178.00	6.9%*
15019000	749000	04105	FAC REPL SPEC	142,000	-133	141,867	141,866.69	.00	.00	100.0%*
15019000	771000	05305	ATH FIELDS PU	650,000	0	650,000	650,000.00	.00	.00	100.0%*
15019000	773000	05401	EQP FOOD SERV	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	773000	05403	EQP ADD FORKL	12,000	0	12,000	12,000.00	.00	.00	100.0%*
15019000	773500	06403	EQP FLOOR MAC	15,000	-1	14,999	14,999.00	.00	.00	100.0%*
15019000	773500	08404	TRACTOR REPLA	45,000	-16	44,984	44,983.71	.00	.00	100.0%*
15019000	773500	09403	EQU SAND TRUC	25,000	-8,790	16,210	16,210.00	.00	.00	100.0%*
15019000	773600	06402	EQP VEHICLE	55,000	0	55,000	55,000.00	.00	.00	100.0%*
15019000	773700	06401	EQP FOOD SERV	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019000	773700	08402	EQU FOOD SERV	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	773700	08403	FURNITURE REP	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019000	773700	09402	EQU FOOD SERV	25,000	0	25,000	25,000.00	.00	.00	100.0%*

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15019000	773900	06203	WATER HEATER	15,000	-1,898	13,102	13,101.54	.00	.00	100.0%*
15019000	773900	06301	ATH EQP SHS G	18,000	0	18,000	18,000.00	.00	.00	100.0%*
15019000	775000	08401	UPG SW FINANC	100,000	0	100,000	.00	.00	100,000.00	.0%
15019000	775000	09401	UPG SW SIS	120,000	0	120,000	120,000.00	.00	.00	100.0%*
TOTAL CIP SCHOOL EXPENSE BOND				35,626,961	-520,161	35,106,800	21,135,435.47	565,664.89	13,405,700.02	61.8%
15019001 CIP SCHOOL EXPENSE CASH										
15019001	743000	10105	INTERIOR PAIN	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019001	743000	10106	EXTERIOR PAIN	10,000	0	10,000	10,000.00	.00	.00	100.0%*
15019001	743000	10107	PAVING CYCLE	90,000	0	90,000	82,770.67	169.94	7,059.39	92.2%*
15019001	743000	10108	CARPET NANCY	65,000	-10,450	54,550	54,549.55	.00	.00	100.0%*
15019001	743000	10109	DOOR HARDWARE	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019001	743000	10112	BOILER CONVER	200,000	-58,507	141,493	141,493.17	.00	.00	100.0%*
15019001	743000	10113	RMS SECURITY	170,000	0	170,000	170,000.00	.00	.00	100.0%*
15019001	743000	10201	FIRE SUPPRESS	12,500	-5,165	7,335	7,335.00	.00	.00	100.0%*
15019001	743000	10202	ELECTRICAL UP	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019001	743000	10204	ALARM PANEL U	50,000	0	50,000	50,000.00	.00	.00	100.0%*
15019001	743000	10205	SPRINKLER PIP	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019001	743000	10206	FUEL TANK PIP	20,000	-4,000	16,000	16,000.00	.00	.00	100.0%*
15019001	743000	10207	FIRE EXIT STA	360,000	-5,159	354,841	354,840.60	.00	.40	100.0%*
15019001	743000	11105	PAINTING INTE	12,500	0	12,500	12,500.00	.00	.00	100.0%*
15019001	743000	11106	PAINTING EXTE	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019001	743000	11107	ERS SOUNDPROO	17,500	-15,050	2,450	2,450.00	.00	.00	100.0%*
15019001	743000	11108	GYM FLOOR REF	12,000	-5,124	6,876	6,875.75	.00	.00	100.0%*
15019001	743000	11201	SPRINKLER VTC	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019001	743000	11202	ELECTRICAL UP	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15019001	743000	12104	PAINTING INTE	12,500	0	12,500	12,500.00	.00	.00	100.0%*
15019001	743000	12105	PAINTING EXTE	20,000	0	20,000	14,261.33	.00	5,738.67	71.3%*
15019001	743000	12106	SHS GYM FLOOR	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019001	743000	12107	REMOVE OIL TA	106,500	-17,000	89,500	66,464.37	.00	23,035.63	74.3%*
15019001	743000	12201	ELECTRICAL UP	30,000	0	30,000	30,000.00	.00	.00	100.0%*
15019001	743000	13105	INTERIOR PAIN	28,000	0	28,000	28,000.00	.00	.00	100.0%*
15019001	743000	13106	EXTERIOR PAIN	20,000	0	20,000	.00	.00	20,000.00	.0%
15019001	743000	13107	DOOR HARDWARE	35,000	-11,134	23,866	23,866.32	.00	.00	100.0%*
15019001	743000	13108	FUEL TANK REP	12,000	-10,531	1,470	1,469.50	.00	.00	100.0%*
15019001	743000	13111	CLOCKTOWER CU	15,050	0	15,050	15,050.00	.00	.00	100.0%*
15019001	743000	13112	TENNIS COURT	12,751	0	12,751	12,751.00	.00	.00	100.0%*
15019001	743000	13113	INTERIOR RENO	56,584	0	56,584	56,583.64	.00	.00	100.0%*
15019001	743000	13201	ELECTRICAL UP	42,655	1,469	44,124	44,124.25	.00	.00	100.0%*
15019001	743000	14106	PAINTING INTE	28,000	0	28,000	24,689.20	2,825.00	485.80	98.3%*

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15019001	743000	14107	PAINTING EXTE	10,000	0	10,000	.00	.00	10,000.00	.0%
15019001	743000	14108	DOOR HARDWARE	15,000	0	15,000	3,135.97	200.00	11,664.03	22.2%
15019001	743000	14109	SHS STEAM TRA	14,000	0	14,000	.00	.00	14,000.00	.0%
15019001	743000	14110	SPRINKLER SYS	15,000	0	15,000	120.79	.00	14,879.21	.8%
15019001	743000	14111	FENCING	5,000	0	5,000	900.00	950.00	3,150.00	37.0%
15019001	743000	14112	FLOORING	15,000	0	15,000	.00	.00	15,000.00	.0%
15019001	743000	14113	GONIC SEWER L	17,000	0	17,000	9,140.00	750.00	7,110.00	58.2%
15019001	743000	14201	ELECTRICAL UP	35,000	0	35,000	29,577.70	.00	5,422.30	84.5%*
15019001	743000	14202	DISTRICT SECU	829,669	0	829,669	378.00	4,622.00	824,669.39	.6%
15019001	745000	10110	ROOF SLATE HI	50,000	-36,817	13,183	13,183.00	.00	.00	100.0%*
15019001	745000	10111	DEMOLITIN HIL	10,000	-7,060	2,940	2,940.00	.00	.00	100.0%*
15019001	745000	10203	SIDEWALK SHS	53,000	-22,695	30,305	30,304.50	.00	.95	100.0%*
15019001	745000	10301	HILLSDALE FIE	37,500	0	37,500	37,499.92	.00	.08	100.0%*
15019001	745000	12102	SHS SPRINKLER	61,849	0	61,849	61,849.00	.00	.00	100.0%*
15019001	745000	13109	SPRINKLER SYS	15,000	0	15,000	14,999.84	.00	.16	100.0%*
15019001	745000	13110	PLAYGROUND UP	20,000	0	20,000	12,926.02	.00	7,073.98	64.6%
15019001	773500	11402	FLOOR MACHINE	9,000	0	9,000	9,000.00	.00	.00	100.0%*
15019001	773500	12402	FLOOR MACHINE	15,000	-564	14,436	14,435.90	.00	.00	100.0%*
15019001	773500	12403	VEHICLE FOR M	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019001	773500	12404	GROUNDS MOWER	8,200	-313	7,887	7,887.00	.00	.00	100.0%*
15019001	773500	13402	FLOOR MACHINE	8,000	0	8,000	8,000.00	.00	.00	100.0%*
15019001	773500	14402	FLOOR MACHINE	8,000	0	8,000	6,270.59	.00	1,729.41	78.4%*
15019001	773700	10401	FURNITURE REP	20,000	0	20,000	20,000.00	.00	.00	100.0%*
15019001	773700	10402	FOOD SERVICE	25,000	0	25,000	25,000.00	.00	.00	100.0%*
15019001	773700	11401	FURNITURE DIS	10,000	0	10,000	10,000.00	.00	.00	100.0%*
15019001	773700	12401	FURNITURE DIS	20,000	-5,290	14,710	14,710.47	.00	.00	100.0%*
15019001	773700	13401	FURNITURE SCH	20,000	0	20,000	10,520.46	.00	9,479.54	52.6%
TOTAL CIP SCHOOL EXPENSE CASH				2,994,758	-213,389	2,781,369	1,791,353.51	9,516.94	980,498.94	64.7%
TOTAL CAPITAL PROJECTS GENERAL FUND				81,424,649	-427,234	80,997,414	56,769,576.85	2,982,094.72	21,245,742.79	73.8%
TOTAL EXPENSES				81,424,649	-427,234	80,997,414	56,769,576.85	2,982,094.72	21,245,742.79	

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5501	CAPITAL PROJECTS WATER FUND		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
55016010 CIP WATER EXPENSE									
55016010	771000	03501	SO MAIN ST	145,000	0	145,000	145,000.00	.00	100.0%*
55016010	771000	03503	GROUNDWATER R	500,000	0	500,000	500,000.00	.00	100.0%*
55016010	771000	03504	BERRY RIVER D	50,000	0	50,000	50,000.00	.00	100.0%*
55016010	771000	04503	CHESTNUT HILL	588,000	-238	587,763	587,762.50	.00	100.0%*
55016010	771000	05519	WASHINGTON ST	2,000,000	0	2,000,000	1,990,802.64	.00	99.5%*
55016010	771000	05530	WATER SUPPLY	65,000	0	65,000	65,000.00	.00	100.0%*
55016010	771000	05531	DISTRIBUTION	300,000	0	300,000	300,000.00	.00	100.0%*
55016010	771000	05538	FILTER BACKWA	20,000	-1,525	18,475	18,475.33	.00	100.0%*
55016010	771000	06517	HANSON ST REC	170,000	0	170,000	170,000.00	.00	100.0%*
55016010	771000	06519	SHERIDAN/GLEN	30,000	-4,566	25,434	25,433.27	.00	100.0%*
55016010	771000	06522	DISTRIBUTION	300,000	0	300,000	284,145.50	6,043.57	96.7%*
55016010	771000	06525	BERRY RIVER D	1,175,000	-875,000	300,000	300,000.00	.00	100.0%*
55016010	771000	06526	SPAULDING UTI	250,000	0	250,000	250,000.00	.00	100.0%*
55016010	771000	06529	WTP PAVEMENT	15,000	-14	14,986	14,986.00	.00	100.0%*
55016010	771000	06531	WHITEHALL RD	930,000	0	930,000	919,801.03	.00	98.9%*
55016010	771000	07514	BROCK ST RECO	45,000	0	45,000	42,974.58	2,025.42	100.0%*
55016010	771000	07516	SO MAIN ST RE	482,000	191,073	673,073	673,073.27	.00	100.0%*
55016010	771000	07525	GROUNDWATER D	300,000	-200	299,800	299,800.00	.00	100.0%*
55016010	771000	07530	RECONSTRUCT R	100,000	0	100,000	100,000.00	.00	100.0%*
55016010	771000	07531	DISTRIBUTION	300,000	-63,838	236,162	236,162.37	.00	100.0%*
55016010	771000	07532	WASHINGTON ST	3,020,000	-2,235,979	784,021	784,020.69	.00	100.0%*
55016010	771000	07548	LAND SHEEPBOR	230,000	-230,000	0	.00	.00	.0%
55016010	771000	07549	WATER PROTECT	15,000	0	15,000	15,000.00	.00	100.0%*
55016010	771000	07552	TEBBETTS ROAD	75,000	-11,162	63,838	63,837.63	.00	100.0%*
55016010	771000	08511	BROCK ST RECO	30,000	0	30,000	30,000.00	.00	100.0%*
55016010	771000	08518	SHERIDAN GLEN	40,000	-40,000	0	.00	.00	.0%
55016010	771000	08526	GROUNDWATER R	500,000	-243,497	256,503	256,503.44	.00	100.0%*
55016010	771000	08528	WASHINGTON ST	150,000	-150,000	0	.00	.00	.0%
55016010	771000	08529	DISTRIBUTION	300,000	-2,649	297,351	297,350.99	.00	100.0%*
55016010	771000	09514	WASHINGTON ST	200,000	860,000	1,060,000	207,443.21	690,000.00	84.7%*
55016010	771000	09515	REPAIR RESERV	65,000	0	65,000	62,458.98	2,541.02	100.0%*
55016010	771000	09517	GROUNDWATER R	400,000	-400,000	0	.00	.00	.0%
55016010	771000	09518	WATER METER U	400,000	0	400,000	400,000.00	.00	100.0%*
55016010	771000	09528	SHEEPBORO RD	145,309	-231	145,078	145,077.57	.00	100.0%*
55016010	771000	10512	SALMON FALLS	100,000	0	100,000	99,269.35	730.65	100.0%*
55016010	771000	10513	ALUM SLUDGE M	80,000	0	80,000	80,000.00	.00	100.0%*
55016010	771000	10514	BULK STORAGE	20,000	-4,897	15,103	15,103.38	.00	100.0%*
55016010	771000	10515	REPAIR ROCHES	43,000	-29,898	13,102	13,102.32	.00	100.0%*
55016010	771000	10516	SALMON FALLS	70,000	-9,050	60,950	60,949.68	.00	100.0%*
55016010	771000	10517	SPAULDING TP	675,000	0	675,000	441,867.11	.00	65.5%

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ACCOUNTS	FOR:			ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
5501	CAPITAL PROJECTS WATER FUND			APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
55016010	771000	11515	ALUM SLUDGE M	1,050,000	-126,541	923,459	923,459.38	.00	.00	100.0%*
55016010	771000	11516	UPDATED WATER	16,000	0	16,000	16,000.00	.00	.00	100.0%*
55016010	771000	11517	SPAULDING TP	225,000	0	225,000	.00	.00	225,000.00	.0%
55016010	771000	11523	WATER LINE-JE	50,000	-14,219	35,781	35,780.85	.00	.00	100.0%*
55016010	771000	11547	LAND PURCHASE	375,000	-375,000	0	.00	.00	.00	.0%
55016010	771000	11555	NORTH MAIN ST	50,000	-8,762	41,238	41,238.03	.00	.00	100.0%*
55016010	771000	12513	SALMON FALLS	366,000	0	366,000	124,763.75	.00	241,236.25	34.1%
55016010	771000	12516	LITTLE FALLS	2,000,000	0	2,000,000	1,559,489.06	4,621.42	435,889.52	78.2%*
55016010	771000	12564	PINE STREET R	297,800	56,100	353,900	263,920.16	.00	89,979.84	74.6%*
55016010	771000	13515	BROCK STREET	600,000	0	600,000	562,492.79	37,507.21	.00	100.0%*
55016010	771000	13519	PHASE III I-I	50,000	0	50,000	8,454.89	7,655.11	33,890.00	32.2%
55016010	771000	13523	BERRY RIVER D	500,000	0	500,000	59,608.05	54,600.00	385,791.95	22.8%
55016010	771000	13524	CHAMBERLAIN S	100,000	0	100,000	82,019.31	.00	17,980.69	82.0%*
55016010	771000	13525	OBTAIN SOURCE	45,000	0	45,000	.00	.00	45,000.00	.0%
55016010	771000	13526	WATER METER R	187,000	0	187,000	147,917.28	39,082.72	.00	100.0%*
55016010	771000	13527	MODIFY FLUORI	20,000	-20,000	0	.00	.00	.00	.0%
55016010	771000	13529	ROCHESTER RES	75,000	0	75,000	.00	24,055.77	50,944.23	32.1%
55016010	771000	13551	EDA SALMON FA	171,903	535,297	707,200	.00	707,200.00	.00	100.0%*
55016010	771000	14519	SHERIDAN GLEN	900,000	0	900,000	21,310.63	19,468.37	859,221.00	4.5%
55016010	771000	14526	CROSS CONNECT	60,000	0	60,000	10,751.54	25,240.46	24,008.00	60.0%
55016010	771002	04505	WASHINGTON ST	150,000	0	150,000	150,000.00	.00	.00	100.0%*
55016010	771002	04511	BERRY RIVER D	250,000	-250,000	0	.00	.00	.00	.0%
55016010	772000	06528	WATER TANK MA	460,000	0	460,000	460,000.00	.00	.00	100.0%*
55016010	772000	07527	WATER TANK MA	250,000	0	250,000	250,000.00	.00	.00	100.0%*
55016010	772000	08524	BULK STORAGE	18,000	-10,458	7,542	7,542.00	.00	.00	100.0%*
55016010	772000	09541	GROUNDWATER R	4,150,000	-1,052,972	3,097,028	3,097,028.36	.00	.00	100.0%*
55016010	772000	13528	WATER TANK MA	380,000	0	380,000	.00	.00	380,000.00	.0%
55016010	772000	13538	ROCHESTER HIL	558,000	33,650	591,650	585,291.78	957.03	5,401.19	99.1%*
55016010	772000	14527	WATER PLANT U	1,820,000	0	1,820,000	58,495.03	231,596.44	1,529,908.53	15.9%
55016010	773000	06530	LIGHTNING PRO	35,000	-6,179	28,821	28,821.47	.00	.00	100.0%*
55016010	773100	07526	DISINFECTION	25,000	-25,000	0	.00	.00	.00	.0%
55016010	773100	08525	DISINFECTION	50,000	-50,000	0	.00	.00	.00	.0%
55016010	773100	09516	DISINFECTION-	168,000	0	168,000	168,000.00	.00	.00	100.0%*
55016010	773150	09513	VEHICLE & EQU	83,000	-8,781	74,219	74,219.02	.00	.00	100.0%*
55016010	773150	10509	VEHICLE & EQU	26,000	-3,651	22,349	22,349.16	.00	.00	100.0%*
55016010	773150	13508	VEHICLE & EQU	112,500	0	112,500	102,492.82	10,007.18	.00	100.0%*
55016010	773150	14506	VEHICLE & EQU	56,500	0	56,500	42,265.99	14,234.01	.00	100.0%*
55016010	773400	05521	INFRASTRUCTUR	15,000	0	15,000	15,000.00	.00	.00	100.0%*
55016010	773400	05537	WATER METER U	200,000	0	200,000	200,000.00	.00	.00	100.0%*
55016010	773400	06523	PUMP STATION	35,000	0	35,000	35,000.00	.00	.00	100.0%*
55016010	773400	07522	WATER METER U	200,000	0	200,000	200,000.00	.00	.00	100.0%*
55016010	773400	07524	PUMP STATION	22,000	0	22,000	22,000.00	.00	.00	100.0%*
55016010	773500	04502	WATER DIST UP	300,000	0	300,000	300,000.00	.00	.00	100.0%*
55016010	773500	05557	WATERLINE EXT	560,000	-515,508	44,492	44,491.84	.00	.00	100.0%*

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ACCOUNTS 5501	FOR: CAPITAL	PROJECTS	WATER	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
55016010	773500	07529	PROCESS CONTR		645,000	-285,387	359,613	359,612.63	.00	.00	100.0%*
55016010	773500	08527	VARIABLE FREQ		80,000	0	80,000	80,000.00	.00	.00	100.0%*
55016010	773800	11505	BUSINESS OFFI		5,000	-56	4,945	4,944.50	.00	.00	100.0%*
55016010	776000	04502	WATER VULNERA		70,000	0	70,000	70,000.00	.00	.00	100.0%*
55016010	776000	04503	FILTER BACKWA		50,000	-9,112	40,888	40,888.48	.00	.00	100.0%*
55016010	776000	06524	GROUNDWATER D		550,000	-5,449	544,551	540,520.75	.00	4,030.25	99.3%*
55016010	776000	06527	DISINFECTION		25,000	-14,064	10,936	10,936.45	.00	.00	100.0%*
55016010	776100	11987	TRANSFER		0	0	0	152,500.00	.00	-152,500.00	100.0%*
55016010	776100	11994	TRANSFER		0	0	0	14,063.55	.00	-14,063.55	100.0%*
55016010	776100	11995	TRANSFER		0	0	0	3,650.84	.00	-3,650.84	100.0%*
55016010	776100	11996	TRANSFER		0	0	0	50,000.00	.00	-50,000.00	100.0%*
55016010	776100	11997	TRANSFER		0	0	0	25,000.00	.00	-25,000.00	100.0%*
55016010	776100	11998	TRANSFER		0	0	0	10,458.00	.00	-10,458.00	100.0%*
55016010	776100	11999	TRANSFER		0	0	0	29,897.68	.00	-29,897.68	100.0%*
55016010	776101	10987	TRANSFERS CAS		0	0	0	24,731.43	.00	-24,731.43	100.0%*
55016010	776101	12998	XFER 10516 TO		0	0	0	9,050.32	.00	-9,050.32	100.0%*
55016010	776101	13995	XFER 06529 TO		0	0	0	14.00	.00	-14.00	100.0%*
55016010	776101	13996	XFER 08529 TO		0	0	0	2,649.01	.00	-2,649.01	100.0%*
55016010	776101	13997	XFER 10514 TO		0	0	0	4,896.62	.00	-4,896.62	100.0%*
55016010	776101	13998	XFER 11505 TO		0	0	0	55.50	.00	-55.50	100.0%*
55016010	776101	13999	XFER 05538 TO		0	0	0	1,524.67	.00	-1,524.67	100.0%*
55016010	901030		NEW WATER SUPPLY		162,600	0	162,600	150,382.89	.00	12,217.11	92.5%*
55016010	901040		BOOSTER STA UPGRAD		118,080	0	118,080	118,080.00	.00	.00	100.0%*
55016010	901090		BERRY RIVER DAM		18,617	0	18,617	18,616.52	.00	.00	100.0%*
TOTAL CIP WATER EXPENSE					33,110,309	-5,407,760	27,702,549	21,388,077.87	1,877,566.38	4,436,904.61	84.0%
TOTAL CAPITAL PROJECTS WATER FUND					33,110,309	-5,407,760	27,702,549	21,388,077.87	1,877,566.38	4,436,904.61	84.0%
TOTAL EXPENSES					33,110,309	-5,407,760	27,702,549	21,388,077.87	1,877,566.38	4,436,904.61	

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ACCOUNTS	FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT	
5502	CAPITAL PROJECTS SEWER FUND		APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED	
55026020 CIP SEWER EXPENSE										
55026020	771000	05519	WASH ST PUMP&	700,000	-126,433	573,567	554,196.62	.00	19,370.12	96.6%*
55026020	771000	05540	RTE 108 SEWER	600,000	-600,000	0	.00	.00	.00	.0%
55026020	771000	05541	COLLECTION SY	300,000	0	300,000	300,000.00	.00	.00	100.0%*
55026020	771000	06517	HANSON ST REC	190,000	-19,493	170,507	170,507.00	.00	.00	100.0%*
55026020	771000	06519	SHERIDAN/GLEN	20,000	0	20,000	20,000.00	.00	.00	100.0%*
55026020	771000	06534	COLLECTION SY	300,000	-20,000	280,000	279,694.85	305.15	.00	100.0%*
55026020	771000	06543	EAST ROCHESTE	888,000	-185,496	702,504	702,503.53	.00	.00	100.0%*
55026020	771000	06548	MILTON RD SEW	20,000	0	20,000	14,452.58	.00	5,547.42	72.3%*
55026020	771000	07514	BROCK ST RECO	100,000	-99,250	750	750.00	.00	.00	100.0%*
55026020	771000	07516	SO MAIN ST RE	770,000	337,493	1,107,493	1,107,492.70	.00	.30	100.0%*
55026020	771000	07535	COLLECTION SY	300,000	-284,560	15,440	15,440.20	.00	.00	100.0%*
55026020	771000	07537	I/I ELIMINATI	50,000	0	50,000	48,711.09	1,288.90	.01	100.0%*
55026020	771000	07550	DISCHARGE STU	52,000	0	52,000	52,000.00	.00	.00	100.0%*
55026020	771000	08511	BROCK ST RECO	40,000	-30,000	10,000	10,000.00	.00	.00	100.0%*
55026020	771000	08518	SHERIDAN GLEN	330,000	-330,000	0	.00	.00	.00	.0%
55026020	771000	08530	ALT WASTEWATE	100,000	-75,081	24,919	24,919.20	.00	.00	100.0%*
55026020	771000	08531	COLLECTION SY	300,000	-217,924	82,076	26,465.77	21,634.23	33,976.00	58.6%
55026020	771000	08540	LEACHATE DISC	24,000	-751	23,249	23,249.47	.00	.00	100.0%*
55026020	771000	09514	WASHINGTON ST	425,000	1,355,000	1,780,000	644,997.71	.00	1,135,002.29	36.2%
55026020	771000	09521	CULVERT REPLA	70,000	-3,851	66,149	66,149.21	.00	.00	100.0%*
55026020	771000	10512	SALMON FALLS	100,000	0	100,000	100,000.00	.00	.00	100.0%*
55026020	771000	10519	PUMP STATION	15,000	0	15,000	10,000.00	5,000.00	.00	100.0%*
55026020	771000	10522	SPAULDING TP	475,000	0	475,000	413,437.82	.00	61,562.18	87.0%*
55026020	771000	10523	WASTEWATER TR	75,000	0	75,000	75,000.00	.00	.00	100.0%*
55026020	771000	10526	WASTEWATER PL	700,000	-26,124	673,876	673,876.45	.00	.00	100.0%*
55026020	771000	11517	SPAULDING TP	200,000	0	200,000	.00	.00	200,000.00	.0%
55026020	771000	11551	COMAG PROCESS	13,060	0	13,060	13,060.00	.00	.00	100.0%*
55026020	771000	12513	SALMON FALLS	366,000	0	366,000	98,515.35	.00	267,484.65	26.9%
55026020	771000	12524	GSBP ENG SVCS	67,924	0	67,924	67,919.25	.00	4.75	100.0%*
55026020	771000	12549	ENGINEERING S	25,000	-15,000	10,000	10,000.00	.00	.00	100.0%*
55026020	771000	12564	PINE STREET R	408,675	34,900	443,575	330,508.57	.00	113,066.43	74.5%*
55026020	771000	13515	BROCK STREET	2,200,000	-700,000	1,500,000	655,848.64	448,597.80	395,553.56	73.6%*
55026020	771000	13519	PHASE III I-I	140,000	0	140,000	.00	32,960.00	107,040.00	23.5%
55026020	771000	13530	ADAPTIVE MANA	55,000	0	55,000	.00	.00	55,000.00	.0%
55026020	771000	13534	SODA ASH SILO	13,500	-5,687	7,813	7,812.60	.00	.00	100.0%*
55026020	771000	13535	WASTEWATER CO	100,000	0	100,000	.00	.00	100,000.00	.0%
55026020	771000	13551	EDA SALMON FA	583,018	1,815,482	2,398,500	.00	2,398,500.00	.00	100.0%*
55026020	771000	14519	SHERIDAN GLEN	2,000,000	0	2,000,000	46,327.45	42,322.55	1,911,350.00	4.4%
55026020	771002	04503	CHESTNUT HILL	1,100,000	-157,353	942,647	942,647.00	.00	.00	100.0%*
55026020	771002	04512	SPAULDING TPK	390,000	-245,961	144,039	144,039.41	.00	.00	100.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS 5502	FOR: CAPITAL	PROJECTS	SEWER FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
55026020	771002	04514	RTE 108 SEWER	750,000	-221,801	528,199	528,199.15	.00	.00	100.0%*
55026020	772000	07538	LAGOON NO 2 P	90,000	-90,000	0	.00	.00	.00	.0%
55026020	772000	07539	PUMP STATION	86,000	0	86,000	86,000.00	.00	.00	100.0%*
55026020	772000	07541	RELOCATE MAIN	430,000	-51,217	378,783	378,782.94	.00	.00	100.0%*
55026020	772000	07542	WASHINGTON ST	250,000	0	250,000	246,459.00	.00	3,541.00	98.6%*
55026020	772000	08532	INFLUENT PUMP	160,000	-74,150	85,850	85,850.00	.00	.00	100.0%*
55026020	772000	09522	CLARIFIER MAI	40,000	0	40,000	40,000.00	.00	.00	100.0%*
55026020	772000	10520	ROOF REPLACE	20,000	-15,778	4,222	4,222.00	.00	.00	100.0%*
55026020	772000	10521	CLARIFIER MAI	42,000	-6,613	35,388	35,387.50	.00	.00	100.0%*
55026020	772000	11518	CLARIFIER MAI	40,000	-6,038	33,963	33,962.50	.00	.00	100.0%*
55026020	772000	11519	PUMP STATION	545,000	0	545,000	42,739.09	6,505.67	495,755.24	9.0%
55026020	772000	11520	WWTP-UPGRADE	225,000	0	225,000	225,000.00	.00	.00	100.0%*
55026020	772000	12517	PUMP STATION	320,000	0	320,000	27,979.00	292,021.00	.00	100.0%*
55026020	772000	12518	WWTP UPGRADE	200,000	0	200,000	198,458.55	1,541.45	.00	100.0%*
55026020	772000	13531	HVAC CONTROLL	50,000	0	50,000	50,000.00	.00	.00	100.0%*
55026020	772000	13532	WASTEWATER UP	1,500,000	0	1,500,000	744,446.53	131,344.83	624,208.64	58.4%
55026020	772000	13533	PUMP STATION	18,000	0	18,000	580.83	17,419.17	.00	100.0%*
55026020	772000	14528	INCREASE DISC	90,000	0	90,000	66,741.40	2,172.86	21,085.74	76.6%*
55026020	772000	14529	PUMP STATION	650,000	0	650,000	.00	75,500.00	574,500.00	11.6%
55026020	772000	14530	WASTEWATER IN	275,000	0	275,000	.00	.00	275,000.00	.0%
55026020	772000	14533	FOUR PUMP STA	150,000	0	150,000	.00	98,929.30	51,070.70	66.0%
55026020	773100	05543	PORTABLE GENE	30,000	-3,490	26,510	26,510.00	.00	.00	100.0%*
55026020	773100	05545	AERATION BLOW	15,000	-15,000	0	.00	.00	.00	.0%
55026020	773150	09513	VEHICLE & EQU	83,000	-15,643	67,357	67,357.40	.00	.00	100.0%*
55026020	773150	09527	VEHICLE & EQU	30,643	0	30,643	30,642.60	.00	.00	100.0%*
55026020	773150	10509	VEHICLE & EQU	33,500	-2,735	30,765	30,765.10	.00	.00	100.0%*
55026020	773150	12507	VEHICLE & EQU	14,000	7,000	21,000	21,000.00	.00	.00	100.0%*
55026020	773150	13508	VEHICLE & EQU	77,500	0	77,500	67,131.40	10,368.60	.00	100.0%*
55026020	773150	14506	VEHICLE & EQU	56,500	0	56,500	42,266.02	14,233.98	.00	100.0%*
55026020	773400	05521	INFRASTRUCTUR	15,000	0	15,000	15,000.00	.00	.00	100.0%*
55026020	773400	07536	PUMP STATION	90,000	-8,338	81,663	81,646.50	16.00	.00	100.0%*
55026020	773500	04501	FRONT ST GENE	40,000	0	40,000	40,000.00	.00	.00	100.0%*
55026020	773500	06537	LAGOON AERATI	1,500,000	-1,292,766	207,234	207,234.00	.00	.00	100.0%*
55026020	773500	08533	INFLUENT MECH	80,000	-16	79,984	79,984.20	.00	.00	100.0%*
55026020	773500	08534	INFLUENT PUMP	25,000	-15,000	10,000	10,000.00	.00	.00	100.0%*
55026020	773500	09520	INFLUENT MECH	1,500,000	-103,497	1,396,503	1,396,503.49	.00	.00	100.0%*
55026020	773500	10518	PORTABLE GENE	27,000	-9,122	17,878	17,877.89	.00	.00	100.0%*
55026020	773502	04503	WASHINGTON ST	50,000	0	50,000	50,000.00	.00	.00	100.0%*
55026020	773800	11505	BUSINESS OFFI	5,000	0	5,000	4,944.50	.00	55.50	98.9%*
55026020	776101	10992	TRANSFERS CAS	0	0	0	50,000.00	.00	-50,000.00	100.0%*
55026020	776101	11988	TRANSFERS CAS	0	0	0	15,778.00	.00	-15,778.00	100.0%*
55026020	776101	11989	TRANSFERS CAS	0	0	0	6,612.50	.00	-6,612.50	100.0%*
55026020	776101	11991	TRANSFERS CAS	0	0	0	9,122.11	.00	-9,122.11	100.0%*
55026020	776101	11992	TRANSFERS CAS	0	0	0	2,734.90	.00	-2,734.90	100.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS 5502	FOR: CAPITAL	PROJECTS	SEWER FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
55026020	776101	11993	TRANSFERS CAS	0	0	0	3,850.79	.00	-3,850.79	100.0%*
55026020	776101	12999	XFER 10526 TO	0	0	0	26,123.55	.00	-26,123.55	100.0%*
55026020	776101	13992	XFER 08534 TO	0	0	0	9,165.80	.00	-9,165.80	100.0%*
55026020	776101	13994	XFER 10526 TO	0	0	0	57,000.00	.00	-57,000.00	100.0%*
55026020	776101	14992	XFER 11519 -	0	0	0	20,000.00	.00	-20,000.00	100.0%*
55026020	776101	14993	XFER 08530 -	0	0	0	80.80	.00	-80.80	100.0%*
55026020	776101	14994	XFER 11518 -	0	0	0	6,037.50	.00	-6,037.50	100.0%*
55026020	776101	14995	XFER 13543 -	0	0	0	5,687.40	.00	-5,687.40	100.0%*
55026020	776101	14998	XFER 08531 -	0	0	0	150,000.00	.00	-150,000.00	100.0%*
55026020	901120		COLLECTION SYSTEM	80,497	0	80,497	79,845.46	651.90	.00	100.0%*
55026020	901140		PUMP STATION UPGRA	150,000	0	150,000	148,948.41	1,051.59	.00	100.0%*
55026020	901150		I/I ELIMINATION CH	1,488,468	0	1,488,468	1,482,536.10	.00	5,932.24	99.6%*
55026020	902270		UTILITY RELOCATION	75,000	0	75,000	74,500.00	500.00	.00	100.0%*
55026020	995010		WWTP EXPANSION	334,124	-97,605	236,520	229,885.79	.00	6,633.99	97.2%*
TOTAL CIP SEWER EXPENSE				26,337,410	-1,621,894	24,715,516	15,012,103.17	3,602,864.98	6,100,547.41	75.3%
TOTAL CAPITAL PROJECTS SEWER FUND				26,337,410	-1,621,894	24,715,516	15,012,103.17	3,602,864.98	6,100,547.41	75.3%
TOTAL EXPENSES				26,337,410	-1,621,894	24,715,516	15,012,103.17	3,602,864.98	6,100,547.41	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
5503 CAPITAL PROJECTS ARENA FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
55036030 CIP ARENA EXPENSE							
55036030 772000 12519 ARENA BUILDIN	50,000	0	50,000	41,547.25	.00	8,452.75	83.1%*
55036030 772000 14531 BUILDING IMPR	375,000	0	375,000	60,514.89	2,055.00	312,430.11	16.7%
55036030 773500 06539 COOLING TOWER	50,000	0	50,000	33,361.00	.00	16,639.00	66.7%*
55036030 773500 07543 LIGHTING SYST	35,000	-12,046	22,954	22,174.66	.00	779.34	96.6%*
55036030 773500 07544 REPLACE REFRI	400,000	-54,325	345,675	345,675.00	.00	.00	100.0%*
55036030 901200 ARENA IMPROVEMENT	0	9,307	9,307	.00	.00	9,307.10	.0%
TOTAL CIP ARENA EXPENSE	910,000	-57,064	852,936	503,272.80	2,055.00	347,608.30	59.2%
TOTAL CAPITAL PROJECTS ARENA FUND	910,000	-57,064	852,936	503,272.80	2,055.00	347,608.30	59.2%
TOTAL EXPENSES	910,000	-57,064	852,936	503,272.80	2,055.00	347,608.30	

**Special Revenue Funds
Revenue
For Period Ending
02/28/2014**

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
6000 COMMUNITY CENTER SP REV FUND						
600001 COMMUNITY CENTER REVENUE						
600001 406105 XFER FROM RET EARNIN	33,188	0	33,188	.00	33,188.00	.0%*
600001 406201 MISCELLANEOUS	0	0	0	495.32	-495.32	100.0%*
600001 406801 LEA/RENT GYM & ROOMS	0	0	0	451.00	-451.00	100.0%*
600001 406802 LEASE STATE OF NH	275,250	0	275,250	206,437.50	68,812.50	75.0%*
600001 406803 LEASE SCHOOL MAINT	60,950	0	60,950	60,950.00	.00	100.0%*
600001 406804 LEASE ALT SCHOOL	72,891	0	72,891	72,891.00	.00	100.0%*
600001 406805 LEASE RECREATION DEP	60,000	0	60,000	40,000.00	20,000.00	66.7%*
600001 406806 STRA COUNTY HEAD STA	63,000	0	63,000	47,250.00	15,750.00	75.0%*
600001 406807 STRAFFORD COUNTY CAP	24,990	0	24,990	18,742.50	6,247.50	75.0%*
600001 406808 LEASE SAU OFFICE	79,608	0	79,608	79,608.00	.00	100.0%*
600001 406813 HOPE SCHOOL	21,007	0	21,007	21,007.00	.00	100.0%*
600001 406816 LEASE ARTS ROCHESTER	16,800	0	16,800	11,200.00	5,600.00	66.7%*
600001 406818 STRAFFORD REGION PLA	30,000	0	30,000	20,000.00	10,000.00	66.7%*
600001 406819 WILLIAMS DRIVING SCH	5,083	0	5,083	3,388.64	1,694.36	66.7%*
600001 406821 ROCHESTER AREA SENIO	1	0	1	.00	1.00	.0%*
600001 406824 SHARE	900	0	900	.00	900.00	.0%*
TOTAL COMMUNITY CENTER REVENUE	743,668	0	743,668	582,420.96	161,247.04	78.3%
TOTAL COMMUNITY CENTER SP REV FUND	743,668	0	743,668	582,420.96	161,247.04	78.3%
TOTAL REVENUES	743,668	0	743,668	582,420.96	161,247.04	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
6017 CD JOB LOANS	380,000	0	380,000	721,349.68	-341,349.68	189.8%
6041 WALLACE ST ROAD IMPROVEMENT	10,000	0	10,000	10,000.00	.00	100.0%
6043 WESLEY MARTIN DONATION	6,308	0	6,308	6,308.29	.00	100.0%
6057 FY09 CDBG FUND	302,411	0	302,411	292,319.22	10,091.78	96.7%
6064 FY10 CDBG FUND	306,055	0	306,055	305,190.87	864.13	99.7%
6071 POLICE SEIZED PROPERTY	5,660	10	5,669	5,669.47	.00	100.0%
6082 FY11 CDBG FUND	330,986	0	330,986	313,864.49	17,121.51	94.8%
6084 FY10 ECONOMIC DEVELOPMENT	30,000	0	30,000	30,000.00	.00	100.0%
6087 FY11 POLICE GRANTS	381,644	-4,071	377,573	374,321.19	3,251.58	99.1%
6091 FY12 CDBG FUND	276,362	0	276,362	269,634.22	6,727.78	97.6%
6093 FY12 POLICE GRANTS	52,215	-6,683	45,532	40,914.68	4,617.22	89.9%
6094 FY12 FIRE GRANTS	204,002	-52,318	151,684	148,918.55	2,765.35	98.2%
6096 GSBP PUBLIC INFRASTRUCTURE	5,000,000	0	5,000,000	5,000,000.00	.00	100.0%
6097 FY13 CDBG FUND	225,961	0	225,961	146,737.63	79,223.37	64.9%
6098 FY13 POLICE GRANTS	77,262	-7,117	70,145	54,876.78	15,268.03	78.2%
6099 FY13 FIRE GRANTS	108,558	0	108,558	108,558.00	.00	100.0%
6100 FY14 CDBG FUND	224,505	0	224,505	46,978.14	177,526.86	20.9%
6101 FY14 POLICE GRANTS	36,507	0	36,507	.00	36,506.80	.0%
GRAND TOTAL	7,958,436	-70,180	7,888,256	7,875,641.21	12,614.73	99.8%

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

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
7018 HUD OFFICER GRANT	75,000	0	75,000	24,586.99	50,413.01	32.8%
7023 ECONOMIC DEVELOPMENT FUND	131,000	60,000	191,000	227,511.37	-36,511.37	119.1%
GRAND TOTAL	206,000	60,000	266,000	252,098.36	13,901.64	94.8%

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

Special Revenue Funds Expense For Period Ending 02/28/2014

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

ACCOUNTS FOR:	ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
6000 COMMUNITY CENTER SP REV FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
6070572 COMMUNITY CENTER EXPENSE							
6070572 511001 SALARIES - FULL TIM	224,930	0	224,930	147,969.55	.00	76,960.45	65.8%
6070572 511002 SALARIES - PART TIM	14,577	0	14,577	9,612.77	.00	4,964.23	65.9%
6070572 513001 OVERTIME - REGULAR	8,620	0	8,620	6,106.17	.00	2,513.83	70.8%*
6070572 515001 ON CALL	6,744	0	6,744	4,128.00	.00	2,616.00	61.2%
6070572 516000 LONGEVITY	407	0	407	24.00	.00	383.00	5.9%
6070572 521100 HEALTH INSURANCE	45,817	0	45,817	36,981.18	.00	8,835.82	80.7%*
6070572 521200 DENTAL INSURANCE	1,321	0	1,321	775.60	.00	545.40	58.7%
6070572 521300 LIFE INSURANCE	418	0	418	230.46	.00	187.54	55.1%
6070572 522000 SOCIAL SECURITY CON	17,950	0	17,950	12,169.34	.00	5,780.66	67.8%*
6070572 523000 RETIREMENT CONTRI	25,836	0	25,836	16,843.10	.00	8,992.90	65.2%
6070572 526000 WORKERS' COMPENSATI	7,011	0	7,011	2,251.00	4,760.00	.00	100.0%*
6070572 528001 IPT	2,284	0	2,284	1,223.64	.00	1,060.36	53.6%
6070572 532001 STAFF DEVELOPMENT	1,100	0	1,100	799.10	9.17	291.73	73.5%*
6070572 533010 LABOR NEGOTIATIONS	2,000	0	2,000	.00	.00	2,000.00	.0%
6070572 534003 SOFTWARE MAINTENANC	6,104	0	6,104	5,926.69	4.01	173.30	97.2%*
6070572 541100 WATER/SEWERAGE	19,250	0	19,250	6,970.12	.00	12,279.88	36.2%
6070572 541901 HVAC SERVICE CONTRA	29,412	0	29,412	22,035.36	7,375.84	.80	100.0%*
6070572 543000 BUILDING MAINTENANC	35,700	0	35,700	22,524.61	2,027.95	11,147.44	68.8%*
6070572 543001 VEHICLE MAINTENANCE	750	0	750	145.00	.00	605.00	19.3%
6070572 543002 EQUIPMENT MAINTENAN	360	0	360	173.46	.00	186.54	48.2%
6070572 544200 RENTAL EQUIPMENT	400	0	400	.00	.00	400.00	.0%
6070572 544500 LEASE COPIER/PRINTE	0	0	0	705.84	.00	-705.84	100.0%*
6070572 552001 FLEET INSURANCE	1,469	0	1,469	1,564.16	.00	-95.16	106.5%*
6070572 552002 PROPERTY INSURANCE	6,209	0	6,209	14,593.76	.00	-8,384.76	235.0%*
6070572 552003 GENERAL LIABILITY	1,726	0	1,726	2,174.83	.00	-448.83	126.0%*
6070572 553000 COMMUNICATION	4,292	-25	4,267	2,474.41	.00	1,792.59	58.0%
6070572 553400 POSTAGE FEES	50	25	75	61.46	.00	13.54	81.9%*
6070572 554000 ADVERTISING	300	0	300	188.60	.00	111.40	62.9%
6070572 555000 PRINTING AND BINDIN	244	0	244	192.30	51.70	.00	100.0%*
6070572 556000 TUITION	90	0	90	.00	.00	90.00	.0%
6070572 558000 TRAVEL	450	0	450	1.60	.00	448.40	.4%
6070572 561001 JANITORIAL SUPPLIES	10,000	0	10,000	7,318.20	833.80	1,848.00	81.5%*
6070572 561002 BUILDING MAINT SUPP	19,000	0	19,000	8,395.18	2,304.39	8,300.43	56.3%
6070572 561003 OFFICE SUPPLIES	964	0	964	655.93	67.69	240.38	75.1%*
6070572 561008 VEHICLE SUPPLIES	4,000	0	4,000	2,202.45	916.82	880.73	78.0%*
6070572 561010 CLOTHING	3,650	0	3,650	1,777.60	555.29	1,317.11	63.9%
6070572 561015 SAFETY EQUIPMENT &	800	0	800	225.04	276.76	298.20	62.7%
6070572 562200 ELECTRICITY	142,325	0	142,325	66,008.59	.00	76,316.41	46.4%
6070572 562400 HEATING FUEL	70,000	0	70,000	32,365.62	.00	37,634.38	46.2%
6070572 562600 VEHICLE FUEL	7,300	0	7,300	4,003.63	.00	3,296.37	54.8%

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08										
ACCOUNTS FOR:				ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
6000	COMMUNITY CENTER SP REV FUND			APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
6070572	573401	ADMIN EQUIPMENT		568	0	568	568.00	.00	.00	100.0%*
6070572	573900	OTHER EQUIPMENT		4,000	0	4,000	.00	.00	4,000.00	.0%
6070572	581000	DUES AND FEES		40	0	40	.00	.00	40.00	.0%
6070572	584000	CONTINGENCY		15,000	0	15,000	.00	.00	15,000.00	.0%
6070572	589001	STATE PERMITS & FEE		200	0	200	100.00	96.00	4.00	98.0%*
TOTAL COMMUNITY CENTER EXPENSE				743,668	0	743,668	442,466.35	19,279.42	281,922.23	62.1%
TOTAL COMMUNITY CENTER SP REV FUND				743,668	0	743,668	442,466.35	19,279.42	281,922.23	62.1%
TOTAL EXPENSES				743,668	0	743,668	442,466.35	19,279.42	281,922.23	

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6017 CD JOB LOANS	735,277	14,987	750,264	732,983.64	10,000.00	7,280.03	99.0%
6041 WALLACE ST ROAD IMPROVEMENT	10,000	0	10,000	.00	.00	10,000.00	.0%
6043 WESLEY MARTIN DONATION	6,308	0	6,308	6,176.77	.00	131.52	97.9%
6057 FY09 CDBG FUND	405,978	-103,567	302,411	295,819.22	.00	6,591.78	97.8%
6064 FY10 CDBG FUND	346,055	-40,000	306,055	305,190.87	.00	864.13	99.7%
6071 POLICE SEIZED PROPERTY	5,660	10	5,669	5,669.47	.00	.00	100.0%
6082 FY11 CDBG FUND	333,600	-2,614	330,986	313,864.49	8,627.08	8,494.43	97.4%
6084 FY10 ECONOMIC DEVELOPMENT	30,000	0	30,000	23,398.20	.00	6,601.80	78.0%
6087 FY11 POLICE GRANTS	381,644	-4,071	377,573	375,845.57	.00	1,727.20	99.5%
6091 FY12 CDBG FUND	276,362	0	276,362	269,634.22	4,286.39	2,441.39	99.1%
6093 FY12 POLICE GRANTS	52,215	-6,683	45,532	41,892.27	.00	3,639.63	92.0%
6094 FY12 FIRE GRANTS	204,002	-52,318	151,684	148,918.55	2,765.35	.00	100.0%
6096 GSBP PUBLIC INFRASTRUCTURE	5,000,000	0	5,000,000	4,405,792.20	.00	594,207.80	88.1%
6097 FY13 CDBG FUND	225,961	0	225,961	146,737.63	.00	79,223.37	64.9%
6098 FY13 POLICE GRANTS	77,262	-7,117	70,145	54,495.51	120.00	15,529.30	77.9%
6099 FY13 FIRE GRANTS	108,558	0	108,558	108,558.00	.00	.00	100.0%
6100 FY14 CDBG FUND	224,505	0	224,505	68,485.70	60,424.75	95,594.55	57.4%
6101 FY14 POLICE GRANTS	36,507	0	36,507	10,837.26	3,054.26	22,615.28	38.1%
GRAND TOTAL	8,459,894	-201,375	8,258,520	7,314,299.57	89,277.83	854,942.21	89.6%

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

CITY OF ROCHESTER

YEAR-TO-DATE BUDGET REPORT

FOR 2014 08

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
7018 HUD OFFICER GRANT	75,000	0	75,000	27,924.87	602.00	46,473.13	38.0%
7023 ECONOMIC DEVELOPMENT FUND	131,000	60,000	191,000	88,587.12	59,453.77	42,959.11	77.5%
GRAND TOTAL	206,000	60,000	266,000	116,511.99	60,055.77	89,432.24	66.4%

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

AUTHORIZED BUDGET TRANSFERS						
MONTH ENDING FEBRUARY 28, 2014						
	DEPARTMENT	FROM ACCOUNT	TO ACCOUNT	DEPARTMENT	AMOUNT	PURPOSE
1.	Fire Department	Education Incentive	Dues and Fees	Fire Department	\$ 600.00	Various Dept Membership Fees
2.	Public Works	Other Professional Services	Vehicle Maintenance & Repair	Public Works	\$ 185.00	Plow Truck #17 Repair
3.	Fire Department	Advertising	Publications	Fire Department	\$ 300.00	Foster's and Fire Related Subscriptions
4.	PB City Hall 51	Repair and Maintenance Service	Repair and Maintenance Service	PB New Police Station	\$ 600.00	Maintenance at PD
5.	Public Works	Rental of Equipment	Equipment Maintenance	Public Works	\$ 1,000.00	Repair Vehicle 39 2008 Loader
6.	Public Works	Rental of Other Equipment	Equipment Maintenance	Public Works	\$ 4,400.00	Repair Vehicle 39 2008 Loader
7.	Public Works	Safety Equipment	Equipment Maintenance	Public Works	\$ 2,000.00	Repair Vehicle 39 2008 Loader
8.	Public Works	Street Sweeping Supplies	Equipment Maintenance	Public Works	\$ 2,000.00	Repair Vehicle 39 2008 Loader
9.	PD Administrative Services	Admin Equipment	Equipment Maintenance	PD Administrative Services	\$ 250.00	Prosec. Labeling Equip. Maintenance
10.	PD Administrative Services	Photo Development	Dues and Fees	PD Administrative Services	\$ 50.00	HTCIA Membership
11.	Sewer Works Expense	Safety Equipment & Tools	Vehicle Supplies	Sewer Works	\$ 1,500.00	Vehicle Inspections
12.	Dispatch Center	Retirement Contribution	Contracted Services	Dispatch Center	\$ 3,000.00	Professional Consulting Services
13.	Dispatch Center	Social Security Contribution	Contracted Services	Dispatch Center	\$ 1,000.00	Professional Consulting Services
14.	Dispatch Center	Salaries-Full Time	Contracted Services	Dispatch Center	\$ 4,500.00	Professional Consulting Services
15.	PD Support Services	Salaries-Full Time	Contracted Services	PD Administrative Services	\$ 16,500.00	Crime Analysis Service
16.	Arena Expense	Electricity	Contracted Services	Arena Expense	\$ 3,000.00	Emergency Snow Removal
17.	Sewer Works Expense	Rental of Equipment	Postage Fees	Sewer Works	\$ 400.00	Postage
18.	General Overhead	Contingency	Advertising	City Clerk	\$ 1,400.00	Public Hearing Advertising
19.	Winter Maintenance	Contracted Services	Snow Removal Supplies	Winter Maintenance	\$ 16,231.00	EMG Salt Purchased
20.	Winter Maintenance	Equipment Repair Supplies	Snow Removal Supplies	Winter Maintenance	\$ 1,500.00	EMG Salt Purchased
21.	Public Works	Drains & Culverts	Vehicle Supplies	Public Works	\$ 2,000.00	EMG Vehicle Repairs
22.	Public Works	Street Sweeping Supplies	Vehicle Supplies	Public Works	\$ 1,500.00	EMG Vehicle Repairs
23.	Winter Maintenance	Equipment Repair Supplies	Snow Removal Supplies	Winter Maintenance	\$ 400.00	EMG Salt Purchased
24.	Public Works	Hot Top Cold Patch	Equipment Maintenance	Public Works	\$ 1,100.00	EMG Loader Repair
25.	Arena Expense	Electricity	Contracted Services	Arena Expense	\$ 2,500.00	Emergency Snow Removal
26.	General Overhead	Contingency	Snow Removal Supplies	Winter Maintenance	\$ 50,000.00	Road Salt
27.	PD Administrative Services	Postage Fees	Animal Boarding	PD Administrative Services	\$ 414.36	Dog Boarding
28.	PD Administrative Services	Admin Equipment	Animal Boarding	PD Administrative Services	\$ 130.64	Dog Boarding
29.	PD Administrative Services	Other Equipment	Animal Boarding	PD Administrative Services	\$ 455.00	Dog Boarding
30.	City Manager	Health Insurance	Dues and Fees	City Manager	\$ 120.00	AGA Fees
31.	Recreation Pools	General Supplies	Staff Development	Recreation Pools	\$ 15.00	Seminar
32.	Recreation Administration	Equipment Maintenance	Other Professional Services	Recreation Administration	\$ 1,500.00	Referees
33.	Recreation Administration	Summer Band Concerts	Other Professional Services	Recreation Administration	\$ 625.00	Referees
34.	Recreation Administration	General Supplies	Other Professional Services	Recreation Administration	\$ 300.00	Referees
35.	Recreation Playgrounds/Camp	Playground Camp Bus	Staff Development	Recreation Administration	\$ 300.00	Training
36.	Recreation Playgrounds/Camp	General Supplies	Staff Development	Recreation Administration	\$ 60.00	Training
37.	Dispatch Center	Staff Development	Labor Negotiations	Dispatch Center	\$ 400.00	Labor Negotiations

	DEPARTMENT	FROM ACCOUNT	TO ACCOUNT	DEPARTMENT	AMOUNT	PURPOSE
38.	PD Patrol Services	Salaries-Early Reporting	Other Equipment	PD Administrative Services	\$ 3,200.00	Portable Radios
39.	PD Administrative Services	Staff Development	Travel	PD Administrative Services	\$ 415.00	Travel Expenses for trip to DC
40.	PD Administrative Services	Labor Negotiations	Legal	PD Administrative Services	\$ 210.00	Legal Expenses