

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:

FINANCE COMMITTEE

Meeting Information

Date: February 12, 2019
Time: 7:00 P.M.
Location: City Council Chambers
31 Wakefield Street
Rochester, New Hampshire

Agenda

- 1. Call to Order**
- 2. Public Input**
- 3. Unfinished Business**
- 4. New Business**
 - 4.1 Rec Department Summer Hiring**
 - 4.2 Changes to Veterans' Tax Credit Statutes**
 - 4.3 CIP Budget Schedule for FY2021**
 - 4.4 Finance Office Re-Organization**
- 5. Reports from Interim Director of Finance & Administration**
 - 5.1 Report on Tax Deeded Property**
 - 5.2 Report on Sale of City Property**
 - 5.3 Monthly Financial Report**
- 6. Other**
- 7. Adjournment**

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Recreation Department Summer Hiring

Date Submitted: 1/22/19

Name of Person Submitting Item: Chris Bowlen, Recreation Director

E-mail Address: Chris.Bowlen@rochesternh.net

Meeting Date Requested: February, 12 2019

Issue Summary Statement: Director Bowlen will seek support from the committee to begin the hiring process for 2019 summer staff.

Recommended Action: None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Changes to Veterans' Tax Credit Statutes, effective January 1, 2019

Date Submitted: 1/11/19

Name of Person Submitting Item: Jonathan Rice, Chief Assessor

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

Meeting Date Requested: February, 12 2019

Issue Summary Statement: The Chief Assessor will present changes to Veterans' Tax Credit law effective January 1, 2019. The statutory changes are subject to adoption by the municipality.

Recommended Action: None.

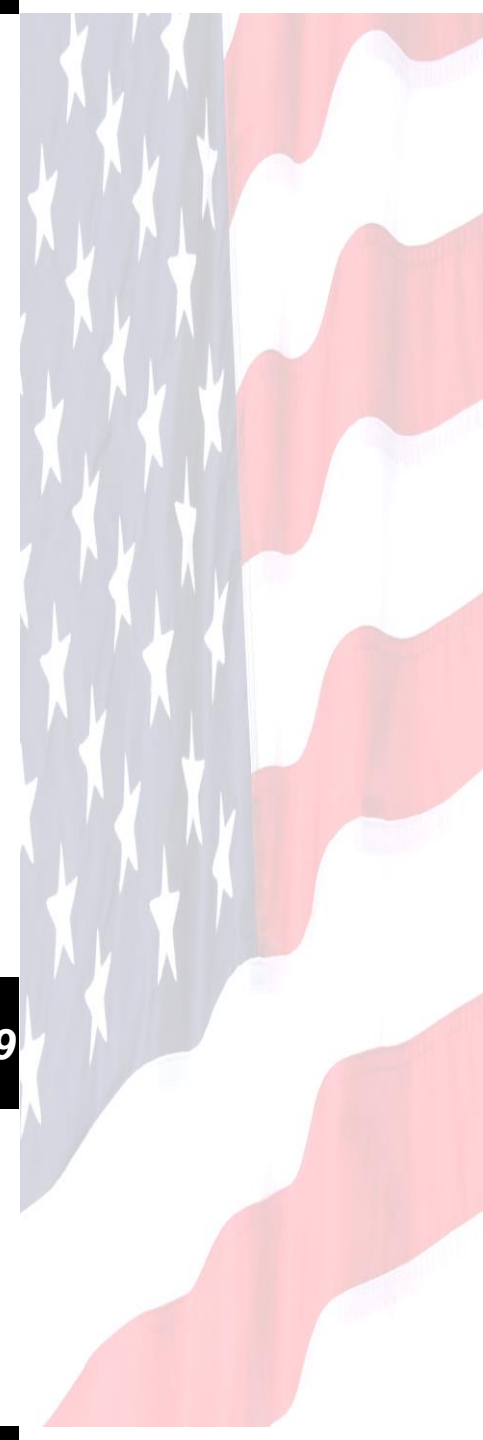


CITY OF
ROCHESTER



CHANGES TO VETERANS' TAX CREDIT STATUTES

effective January 1, 2019



RSA 72:35, I-a

Tax Credit for Service - Connected Total Disability.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to **\$4,000**. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

effective January 1, 2019

Assessor's Notes:

- This revised statute increases the maximum amount of the optional veteran's tax credit for service-connected disability to \$4000 (up from \$2,000).
- Subject to adoption by municipality.
- Rochester currently awards \$2,000.

RSA 72:28-c

Optional Tax Credit for Combat Service.

I. A town or city may adopt or rescind an optional tax credit for combat service pursuant to the procedure provided in RSA 72:27-a.

II. The optional tax credit for combat service, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount **from \$50 up to \$500**. The tax credit for combat service shall be subtracted each year from the property tax on the qualifying service member's residential real estate, as defined in RSA 72:29, II.

III. **To qualify for the tax credit for combat service, a person shall be a resident of this state engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the United States armed forces, called to active duty.** For purposes of this section, and in accordance with Internal Revenue Service Publication 3, Armed Forces Tax Guide, "combat service" shall mean military service in one of the following areas:

(a) An active combat area as designated by the President in an Executive Order, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

RSA 72:28-c

Optional Tax Credit for Combat Service (continued).

(b) A support area as designated by the Department of Defense in direct sustainment of military operations in the combat zone, for which the service member receives special pay for

(c) Service in a contingency operation as designated by the Department of Defense, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

IV. The application for the tax credit under this section shall be accompanied by the service member's military orders, and shall include such information as may be required for the assessor's office to verify the dates of combat service.

V. A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service.

RSA 72:28-c

Optional Tax Credit for Combat Service.

Assessor's Notes:

- Establishes new local option property tax credit “*exclusively*” for members of the NH national guard or reserve component of the US armed forces, called to active duty.
- Tax credit amount from \$50 to \$500.
- Subject to adoption by municipality.
- Excludes enlisted members of the US armed forces, called to active duty.
- Logistically this RSA is a tracking nightmare as it would need to be added and removed for each active duty service.

effective January 1, 2019



THANK YOU

Jonathan Rice
Chief Assessor

FINANCE COMMITTEE

Agenda Item

Agenda Item Name Fiscal Year Capital Improvements Plan (CIP)

Review Changing Council Adoption Process and dates.

Date Submitted: 2/6/19

Name of Person Submitting Item: Mark Sullivan

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

Meeting Date Requested: February, 12 2019

Issue Summary Statement: Discussion regarding changing the City Council CIP Adoption process.

Recommended Action: None.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Finance Department Re-Organization

Date Submitted: 02/04/2019

Name of Person Submitting Item: Blaine Cox, City Manager

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

Meeting Date Requested: February 12, 2019

Issue Summary Statement: City Manager Cox will present a summary of the proposed Finance Department re-organization plan with associated Merit Plan amendments. These include:

1. Creation of an Accountant II position
2. Elimination of the Senior Accountant position

Recommended Action: Recommend to the full City Council approval of proposed changes to the Merit Plan.

FUNCTIONAL OVERVIEW

Deputy Finance Director #1

Treasury and
Accounting

Treasury

Tax Rate

Bonding

Tax and Revenue
Collection

Banking
Relationships

Financial Mgmt
System
Administration

State Reporting

Tax Billing, Liens
and Deeds

Cash Management

Daily Banking

Cash Flow Analysis

Debt Payments

Auditing

Trust Fund

Annual Audit

Deputy Finance Director #2

Budget Management
and Administration

Budget Development

Budget Preparation

Budget Monitoring

Budget forecasting

Promote Financial
Health

Processes &
Procedures for
budgeting

Supplemental
Appropriations

Tax Cap

Purchasing

Accounts Payable

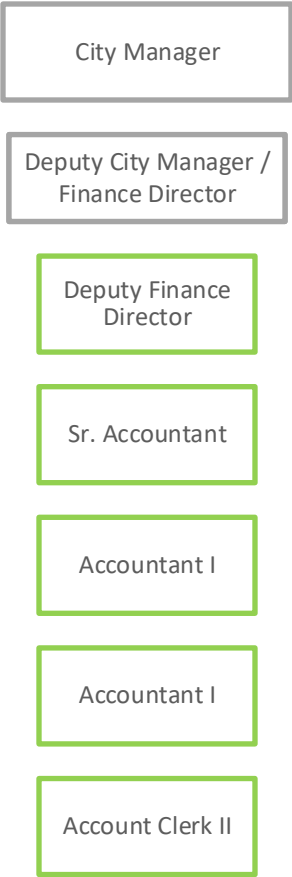
Bids

Processes &
Procedures for
spending

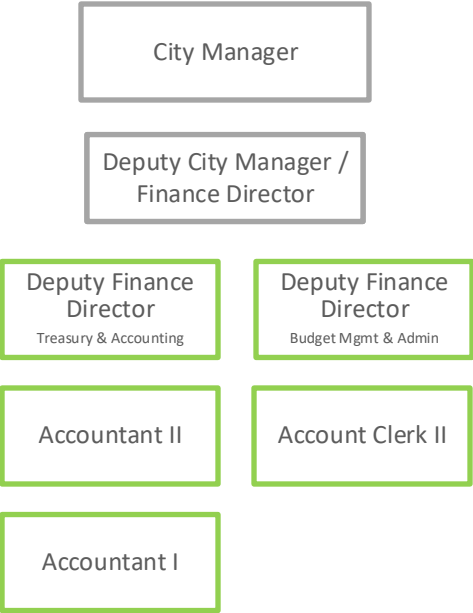
Vendor
Relationships

Three Actions: (1) promote a second Deputy Finance Director (2) create an Accountant II position (3) Eliminate the Senior Accountant position. Remain at 5 positions total.

Finance Department Org Chart:
Current



**Finance Department Org Chart:
Proposed**



Finance Department Org Chart: Proposed

City Manager

Deputy City Manager

Finance Director
Functions

Deputy City Manager
Functions

Deputy Finance
Director
Treasury & Accounting

Deputy Finance
Director
Budget Mgmt & Admin

Chief Assessor

Welfare

HR/Payroll

City Clerk

Tax Collector

Accountant II

Account Clerk

Accountant I

ACCOUNTANT II

Statement of Duties

Performs highly technical accounting, financial recording, internal auditing and analysis duties; performs directly related work as required and assigned.

Supervision

Works under the general supervision of the Deputy Finance Director with minimal instruction or monitoring. Incumbent generally establishes own work plan and priorities in accordance with established policies and guidelines; only unusual issues are referred to supervisor.

Must exercise significant judgment and initiative in performing functions of a complex and technical nature with limited guidance and direction from supervisor, including adjusting work schedules to accommodate fluctuating workloads.

Job Environment

Work is performed under typical office conditions; may be required to work outside of normal business hours. In addition, may be required to work on weekends during cyclic periods. Operates a computer and general office equipment, such as a calculator, copier, facsimile machine and telephone.

Interactions with others involve explanation, discussion or interpretation of what is required in order to render service, plan or coordinate work effort, or resolve operating problems. Contacts are with city and school employees, other local, state and federal government agencies and employees of outside organization such as vendors or banks. Contacts are in person, by phone, in writing or email.

The incumbent has access to an extensive amount of highly confidential financial data, including bid documents.

Errors in administration could result in monetary loss, reduced levels of service, confusion and delay on the provision of services and could have legal and/or financial repercussions.

Essential Functions

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

- Reviews and audits postings to the general ledger, balancing and proofing monthly activity.
- Maintains and implements financial internal controls.
- Ensures that accounting systems are operating correctly, correcting wrong entries and investigating and resolving system problems as they occur.
- Assists in developing the City's operating and capital budgets including analyzing and developing supporting documentation. Responsible for production of operating and capital improvement budget documents.
- Monitors cash levels in the treasury.
- Performs account reconciliation's and related analysis.
- Prepares monthly journal entries, posting and reviewing entries.
- Participate in Department, City Manager and City Council operating and capital improvement plan budget meetings.
- Develops various financial database reports, and maintains existing reports.
- Responsible for processing tax bills twice annually and reconciling to the Assessing database export file. Responsible for processing tax lien and deeds.
- Formulates recommended Water-Sewer User Rate adjustments for Utility Advisory Board.
- Analyzes and documents business processes, communicates and coordinates regularly with others to maximize the effectiveness and efficiency of interdepartmental operations and activities.
- Provides training and procedural documents related to financial management system use by staff.
- Attends staff meetings and meetings with other agencies and represents the Finance department when assigned.
- Prepares detailed reports to local, state and federal agencies and commissions.
- Performs the month end process and troubleshoots database errors as needed. Participates in the fiscal year end close process.
- Reconcile cash and receivables.
- Keeps immediate supervisor and others informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems.
- Interfaces with outside agencies such as the NHGFOA.
- Establishes and maintains effective working relationships with employees and the public.
- Assists management with special projects as required. Performs other similar or related duties as required, or as the situation dictates, including fiscal year end audit reconciliations.

- Analyzes business processes, communicates and coordinates regularly with appropriate others to maximize the effectiveness and efficiency of interdepartmental operations and activities;
- Participates in the fiscal year end close process;
- Attends staff meetings and meetings with other agencies and represents the Finance department when assigned;
- Performs other directly related duties consistent with the role and function of the classification.

Recommended Minimum Qualifications

Education and Experience

- Graduation from an accredited college or university with a Bachelor's Degree in Accounting; and
- Three to five years of professional level governmental accounting, budgeting, or finance experience; or
- Any equivalent combination of experience and training which provides the knowledge, abilities and skills necessary to perform the work.

Knowledge, Ability and Skills

- Thorough knowledge of Generally Accepted Accounting Principles;
- Thorough knowledge of Governmental Accountings Standards Board pronouncements;
- Thorough knowledge of financial office procedures and practices;
- Thorough knowledge of the function of municipal government;
- Thorough knowledge of purchasing and accounts payable processes;
- Thorough knowledge of municipal budget preparation;
- Ability to interpret accounting reports and records and to analyze accounting data for control and reporting purposes;
- Ability to handle confidential and administrative information with tact and discretion;
- Ability to train and evaluate the work of others;
- Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language on municipal fiscal operations;
- Ability to understand and follow oral and/or written policies, procedures and instructions;
- Ability to prepare and present accurate and reliable reports containing findings and recommendations;
- Ability to operate or quickly learn to operate a personal computer using standard or customized software applications appropriate to assigned tasks;

- Ability to use logical and creative thought processes to develop solutions according to written specifications and /or oral instructions;
- Ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines;
- Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology;
- Integrity, ingenuity and inventiveness in the performance of assigned tasks.

Physical and Mental Requirements

Work is performed indoors. Position requires the ability to operate computer keyboard and standard office equipment at efficient speed. Noise exposure is moderate at times. Physical demands generally involve standing, sitting, talking or listening, use of hands to finger, handle or feel objects, stooping, or reaching with hands and arms up on occasion. When the need arises, the incumbent will lift up to 30 pounds, occasional lifting is required up to 50 pounds. Specific vision abilities include close vision, distance vision, and ability to adjust focus. The compactness of space and accessibility could cause inconveniences and stress at times. Equipment used includes servers, personal computers and peripheral devices, office machines, telephones, microfilm/reader printers.

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

	DEP FINANCE DIRECTOR - GR 14		ACCOUNTANT II - New GR 11		ACCOUNTANT I - GR 9	
	min	max	min	max	min	max
CONCORD	81,640	115,336	55,016	79,644	47,403	68,702
DERRY	77,516	100,845	59,197	77,085		
DOVER	68,120	96,491	64,854	91,894	49,853	66,389
LONDONDERRY			65,000	85,000		
MERRIMACK	66,766	93,894			49,116	69,666
PORTSMOUTH	73,979	94,044	55,346	70,324	52,964	67,327
ROCHESTER	74,213	99,714			50,521	67,866
AVERAGE	73,604	100,122	59,883	80,789	49,834	68,021
ROCH TO AVERAGE	609	(408)			687	(155)

Non Union Classification Schedule

Grade	Position Title
1	Library Page
2	No positions in this grade.
3	Custodian (part-time)
4	Legal Assistant I
5	Lead Custodian (inactive position)
6	Legal Assistant II
6	Victim/Witness Advocate
7	Financial Analyst (inactive position)
7	Payroll/Human Resource Specialist
8	Executive Secretary
9	Accountant I
9	Executive Assistant
10	Senior Executive Assistant
10	Senior Accountant
11	DPW Operations Manager (inactive position)
11	Accountant II
12	No positions in this grade.
13	Lieutenant Prosecutor
13	Police Lieutenant
13	Police Prosecuting Attorney
14	Human Resource Manager
14	Deputy Finance Director/Deputy Treasurer
14	Police Captain
15	Deputy City Attorney
16	Chief Information Officer (CIO)
16	Deputy Police Chief
17	Director of Finance (inactive position)
18	Fire Chief
18	Chief of Police
18	City Attorney
18	Deputy City Manager - Community Development (inactive)
18	Deputy City Manager - Finance & Administration
18	Director of City Services
19	No positions in this grade

Non-Union Pay Plan

Full and Part-time regular employees

Grade	FY20 ANNUAL	
	Min	Max
1	22,683.13	30,496.21
2	29,488.07	39,615.29
3	31,848.03	42,800.09
4	34,391.29	46,214.02
5	37,140.76	49,925.80
6	40,119.36	53,958.36
7	43,327.07	58,242.95
8	46,786.82	62,871.22
9	50,521.52	67,866.10
10	54,554.08	73,296.30
11	58,907.40	79,161.84
12	63,627.33	85,508.53
13	68,713.85	92,313.47
14	74,212.79	99,714.13
15	80,147.06	107,710.50
16	86,561.39	116,325.51
17	93,482.00	125,650.80
18	100,951.39	135,640.54
19	109,016.50	146,500.95

**Personnel Advisory Board
February 4, 2019 4:00PM
City Manager's Office**

Members present:

Joanne Sylvain
David Dubois
Thomas J. Jean

Others Present:

Diane Hoyt, Human Resource Manager
Blaine Cox, City Manager

Review of classifications

1. Accountant II – Thomas J. Jean **moved** to recommend pay grade 11. David Dubois **seconded** the motion. The **motion carried** by a unanimous vote.
2. Senior Accountant – Joanne Sylvain **moved** to remove this position from the merit plan. David Dubois **seconded** the motion. The **motion carried** by a unanimous vote.

Meeting adjourned at 4:23PM.

FY19 1000-114001 Tax Forclosure Account Reconciliation

Map	Lot	Block	Name	No.	Street	Deed Date	Principal	Interest	Costs	Utility Bill	Other Costs	Original Amount	Dec-2018 Balance	Jan-2019 Activity			Jan-2019 Balance	Note
														Add	Remove	Adjust		
0105	0020	0000	Royal Corson	0	Autumn Street (ER)	09/23/1993			-			545.53	545.53	-	-	-	545.53	
0141	0027	0000	Kane Gonic Brickyard	58	Pickering Road				-			112,319.02	112,319.02	-	-	-	112,319.02	
0141	0027	A000	Q-ten (combined with Map 141 Lot 27 Ap	58	Pickering Road	07/30/1996			-			9,604.10	9,604.10	-	-	-	9,604.10	
0211	0016	0000	G & A Enterprises Corp	141	Salmon Falls Road	05/26/2016			-			7,437.82	7,437.82	-	-	-	7,437.82	
0115	0008	0000	Rand Betty D & Welch Heidi M	5	Lois Street	07/14/2016			-			24,170.55	24,170.55	-	-	-	24,170.55	
0203	0001	0024	Hamilton David E & Cassandra L	3	Atwood Street	10/18/2017	3,915.80	1,063.01	-	-	26.49	5,005.30	5,005.30	-	-	-	5,005.30	
0100	0010	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	2,389.00	87.18	-	-	-	2,476.18	2,476.18	-	-	-	2,476.18	
0201	0022	0000	Spaulding Ave Industrial Complex LLC	10	Spaulding Ave	11/01/2017	7,684.35	4,177.13	-	-	-	11,861.48	11,861.48	-	-	-	11,861.48	
0201	0023	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	463,159.54	407,551.93	-	-	34.69	870,746.16	760,746.16	-	(10,000.00)	-	750,746.16	Monthly Payment Per Court Decision
0201	0024	0000	Spaulding Ave Industrial Complex LLC		Milton Road	11/01/2017	1,797.34	410.91	-	-	-	2,208.25	2,208.25	-	-	-	2,208.25	
0201	0025	0000	Spaulding Ave Industrial Complex LLC	25	Spaulding Ave	11/01/2017	66,370.66	59,538.12	-	-	-	125,908.78	125,908.78	-	-	-	125,908.78	
0121	0010	0000	Akerman Heidi	12-14	North Main Street	11/21/2017	26,702.80	15,408.24	-	150.82	36.49	42,298.35	42,298.35	-	-	-	42,298.35	
0235	0026	0000	Samuel Bagdon	70	Strafford Road	03/12/2018	39,938.49	27,791.22	-	-	-	67,729.71	67,729.71	-	-	-	67,729.71	
0136	0070	0011	Yee Family Revocable Trust	11	Bramber II	03/12/2018	34,637.27	36,596.40	-	-	-	71,233.67	71,233.67	-	-	-	71,233.67	
0253	0065	0123	Shannon O'Brien	108	Briar Drive	07/25/2018	7,611.59	8,873.70	363.00	-	40.95	16,889.24	16,889.24	-	-	-	16,889.24	
0257	0002	0012	Raven J Wilcox	19	Sagebrush Drive	08/28/2018	16,534.11	5,100.93	145.04	-	26.00	21,806.08	21,806.08	-	-	-	21,806.08	
0241	0004	0129	Susan E Linscott	118	Jamey Drive	08/28/2018	5,263.26	6,339.21	627.75	-	26.00	12,256.22	12,256.22	-	-	-	12,256.22	
			Totals									1,404,496.44	1,294,496.44	-	(10,000.00)	-	1,284,496.44	

Updated as of 02-04-2019

FY19 Sale of City Property (11081-405801)
as of January 31, 2019

Map	Lot	Block	No.	Street	Date	Amount	Note
0205	0216	0000	131	Milton Road	7/20/2018	122,729.25	Deeded Property Redeemed by Owner
0205	0216	000A	131 A	Milton Road	7/20/2018	6,813.00	Deeded Property Redeemed by Owner
0222	0004	0119	9	Downfield Lane	8/31/2008	8,408.79	Deeded Property Redeemed by Owner
0251	0199	A000	3	Ridgewood Drive	9/24/2018	12,835.72	Deeded Property Redeemed by Owner
0253	0030	0000	82	Strafford Road	9/26/2018	2,500.00	Deeded Property Sold at Auction (Down Pmt)
0121	0185	0000	5	Maple Street	10/2/2018	5,000.00	Deeded Property Sold at Auction (Down Pmt)
0253	0030	0000	82	Strafford Road	10/16/2018	1,500.00	Deeded Property Sold at Auction (Closed)
0121	0185	0000	5	Maple Street	10/18/2018	15,000.00	Deeded Property Sold at Auction (Closed)
0241	0004	0023	23	Cleo Circle	11/30/2018	6,084.02	Deeded Property Sold to the MH Park Owner
						180,870.78	

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of January 31, 2019.

For the full detail report, click here: [January 2019 Financial Detail Report](#)

Revenues Summary – General Fund, Enterprise Funds

<u>ACCOUNT DESCRIPTION</u>	<u>REVISED ESTIM REV</u>	<u>ACTUAL YTD REVENUE</u>	<u>REMAINING REVENUE</u>	<u>% COLL</u>
11011 ECONOMIC DEVELOPMENT REV	\$ -	\$ 240.00	\$ (240.00)	100.0
11031 CITY CLERK REVENUE	\$ 113,210.00	\$ 57,560.80	\$ 55,649.20	50.8
11051 ASSESSORS REVENUES	\$ -	\$ 109.00	\$ (109.00)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 100,000.00	\$ 301,681.94	\$ (201,681.94)	301.7
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ 71.55	\$ 928.45	7.2
11071 TAX COLLECTOR REVENUE	\$ 31,577,911.00	\$ 31,209,520.66	\$ 368,390.34	98.8
11072 TAX COLLECTOR REVENUE	\$ 2,029.00	\$ -	\$ 2,029.00	0.0
11081 GENERAL OVERHEAD REVENUE	\$ 4,113,784.00	\$ 1,938,837.52	\$ 2,174,946.48	47.1
11082 GENERAL OVERHEAD REVENUE	\$ 1,548,683.00	\$ 1,548,683.19	\$ (0.19)	100.0
11091 PUBLIC BLDGS REVENUE	\$ -	\$ 18,897.32	\$ (18,897.32)	100.0
11101 PLANNING	\$ 16,250.00	\$ 32,183.90	\$ (15,933.90)	198.1
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 29,481.99	\$ 20,518.01	59.0
12011 POLICE CITY REVENUE	\$ 277,850.00	\$ 259,923.84	\$ 17,926.16	93.5
12021 FIRE CITY REVENUE	\$ 23,000.00	\$ 26,020.96	\$ (3,020.96)	113.1
12022 FIRE STATE REVENUE	\$ 52,668.00	\$ 3,375.00	\$ 49,293.00	6.4
12031 DISPATCH CENTER	\$ 60,290.00	\$ 59,354.91	\$ 935.09	98.4
12041 CODE ENFORCEMENT REVENUE	\$ 394,025.00	\$ 301,415.34	\$ 92,609.66	76.5
13011 PUBLIC WORKS REVENUE	\$ 33,700.00	\$ 40,307.33	\$ (6,607.33)	119.6
13012 STATE HIGHWAY SUBSIDY	\$ 634,612.00	\$ 507,689.36	\$ 126,922.64	80.0
14011 WELFARE REVENUE	\$ 5,000.00	\$ 1,425.78	\$ 3,574.22	28.5
14021 RECREATION REVENUE	\$ 122,000.00	\$ 105,010.61	\$ 16,989.39	86.1
14031 LIBRARY REVENUE	\$ 16,050.00	\$ 6,323.87	\$ 9,726.13	39.4
2000001 LOCAL REVENUE	\$ 34,302,955.00	\$ 32,370,849.00	\$ 1,932,106.00	94.4
2000002 STATE REVENUE	\$ 29,112,883.00	\$ 21,787,587.02	\$ 7,325,295.98	74.8
1000 GENERAL FUND	\$ 102,557,900.00	\$ 90,606,550.89	\$ 11,951,349.11	88.3
<u>ACCOUNT DESCRIPTION</u>	<u>REVISED ESTIM REV</u>	<u>ACTUAL YTD REVENUE</u>	<u>REMAINING REVENUE</u>	<u>% COLL</u>
5001 WATER ENTERPRISE FUND	\$ 7,119,368.00	\$ 1,870,440.21	\$ 5,248,927.79	26.3
5002 SEWER ENTERPRISE FUND	\$ 8,819,805.00	\$ 2,160,094.38	\$ 6,659,710.62	24.5
5003 ARENA ENTERPRISE FUND	\$ 393,979.00	\$ 246,621.26	\$ 147,357.74	62.6
6000 COMMUNITY CENTER SP REV F	\$ 841,000.00	\$ 434,047.56	\$ 406,952.44	51.6

Expense Summary – General Fund, Enterprise & Special Revenue Funds

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
11000051 CITY MANAGER	\$ 438,369.00	\$ 283,902.78	\$ 23,442.03	\$ 131,024.19	70.10
11012351 ECONOMIC DEVELOPMENT	\$ 480,918.00	\$ 330,019.41	\$ 22,712.80	\$ 128,185.79	73.30
11020050 MUNICIPAL INFORMATION	\$ 711,478.00	\$ 379,282.23	\$ 91,815.66	\$ 240,380.11	66.20
11030051 CITY CLERK	\$ 314,946.00	\$ 181,960.14	\$ 12,461.16	\$ 120,524.70	61.70
11040050 ELECTIONS	\$ 49,277.00	\$ 41,400.05	\$ 801.85	\$ 7,075.10	85.60
11050070 ASSESSORS	\$ 438,675.00	\$ 255,066.74	\$ 4,473.72	\$ 179,134.54	59.20
11060051 BUSINESS OFFICE	\$ 531,638.00	\$ 248,626.91	\$ 3,577.23	\$ 279,433.86	47.40
11063151 HUMAN RESOURCES	\$ 179,804.00	\$ 100,167.80	\$ 11,203.10	\$ 68,433.10	61.90
11070070 TAX COLLECTOR	\$ 352,603.00	\$ 200,532.26	\$ 1,446.62	\$ 150,624.12	57.30
11080050 GENERAL OVERHEAD	\$ 823,288.00	\$ 381,644.32	\$ 87,309.88	\$ 354,333.80	57.00
11090050 PB CITY WIDE 50	\$ 655,952.00	\$ 355,041.48	\$ 9,833.41	\$ 291,077.11	55.60
11090051 PB CITY HALL 51	\$ 60,635.00	\$ 41,487.02	\$ 12,502.97	\$ 6,645.01	89.00
11090052 PB OPERA HOUSE 52	\$ 44,815.00	\$ 25,910.90	\$ 14,087.02	\$ 4,817.08	89.30
11090054 PB CENTRAL FIRE 54	\$ 10,959.00	\$ 4,652.94	\$ 2,367.25	\$ 3,938.81	64.10
11090055 PB GONIC FIRE 55	\$ 10,544.00	\$ 5,238.82	\$ 2,421.35	\$ 2,883.83	72.60
11090056 PB LIBRARY 56	\$ 18,920.00	\$ 13,738.01	\$ 4,723.09	\$ 458.90	97.60
11090057 PB DPW GARAGE 57	\$ 11,874.00	\$ 7,480.60	\$ 3,178.35	\$ 1,215.05	89.80
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 235.56	\$ 102.72	\$ 411.72	45.10
11090061 PB HISTORICAL MUSEUM	\$ 1,440.00	\$ 536.72	\$ 663.69	\$ 239.59	83.40
11090063 PB HANSON POOL 63	\$ 5,005.00	\$ 1,108.16	\$ (389.28)	\$ 4,286.12	14.40
11090064 PB GONIC POOL 64	\$ 7,380.00	\$ 587.32	\$ (186.92)	\$ 6,979.60	5.40
11090065 PB EAST ROCHESTER POO	\$ 2,650.00	\$ 575.00	\$ (202.37)	\$ 2,277.37	14.10
11090068 PB GROUNDS 68	\$ 9,285.00	\$ 5,803.17	\$ (500.00)	\$ 3,981.83	57.10
11090069 PB DOWNTOWN 69	\$ 17,000.00	\$ 6,321.18	\$ 441.02	\$ 10,237.80	39.80
11090070 PB REVENUE BUILDING 7	\$ 22,170.00	\$ 11,800.58	\$ 8,759.96	\$ 1,609.46	92.70
11090071 PB PLAYGROUNDS 71	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00
11090075 PB NEW POLICE STATION	\$ 21,160.00	\$ 10,391.48	\$ 6,898.64	\$ 3,869.88	81.70
11090077 PB OLD POLICE STATION	\$ 29,022.00	\$ 1,419.76	\$ 1,599.30	\$ 26,002.94	10.40
11102051 PLANNING	\$ 388,048.00	\$ 218,347.21	\$ 7,240.03	\$ 162,460.76	58.10
11200051 LEGAL OFFICE	\$ 562,815.00	\$ 297,257.90	\$ 3,334.29	\$ 262,222.81	53.40
12010053 PD ADMINISTRATIVE SER	\$ 1,906,242.00	\$ 1,190,542.10	\$ 72,014.57	\$ 643,685.33	66.20
12012453 PD PATROL SERVICES	\$ 4,825,061.94	\$ 2,552,334.04	\$ 2.75	\$ 2,272,725.15	52.90
12012553 PD SUPPORT SERVICES	\$ 413,351.00	\$ 232,317.27	\$ -	\$ 181,033.73	56.20
12020054 FIRE DEPARTMENT	\$ 4,552,980.00	\$ 2,559,127.84	\$ 70,869.41	\$ 1,922,982.75	57.80
12020055 FIRE DEPT 55 GONIC SU	\$ 28,735.00	\$ 9,723.95	\$ 8,404.06	\$ 10,606.99	63.10
12020754 CALL FIRE	\$ 31,207.00	\$ 11,137.24	\$ -	\$ 20,069.76	35.70
12023354 EMERGENCY MANAGEMENT	\$ 56,168.00	\$ -	\$ 5,484.52	\$ 50,683.48	9.80
12030153 DISPATCH CENTER	\$ 746,982.00	\$ 422,058.72	\$ 4,887.10	\$ 320,036.18	57.20
12040051 CODE ENFORCEMENT	\$ 580,962.00	\$ 343,127.42	\$ 6,825.38	\$ 231,009.20	60.20
12050050 AMBULANCE	\$ 59,874.00	\$ 29,936.96	\$ 29,937.04	\$ -	100.00
13010057 PUBLIC WORKS	\$ 2,181,690.00	\$ 1,231,471.86	\$ 296,066.29	\$ 654,151.85	70.00
13010957 WINTER MAINTENANCE	\$ 507,413.00	\$ 260,306.52	\$ 66,384.07	\$ 180,722.41	64.40
13020050 CITY LIGHTS	\$ 243,000.00	\$ 103,843.51	\$ 54,043.12	\$ 85,113.37	65.00
14010051 WELFARE	\$ 483,357.00	\$ 269,206.44	\$ 7,446.65	\$ 206,703.91	57.20
14022072 RECREATION ADMINISTRA	\$ 621,937.00	\$ 356,588.04	\$ 6,223.54	\$ 259,125.42	58.30
14022150 RECREATION PLAYGROUND	\$ 94,985.00	\$ 79,955.90	\$ (522.78)	\$ 15,551.88	83.60
14022250 RECREATION POOLS	\$ 81,405.00	\$ 72,758.98	\$ 1,936.63	\$ 6,709.39	91.80
14030056 LIBRARY	\$ 1,233,378.00	\$ 718,570.33	\$ 45,156.31	\$ 469,651.36	61.90
15000051 COUNTY TAX	\$ 6,395,447.00	\$ 6,395,447.00	\$ -	\$ -	100.00
17010051 TRANSFERS/PAYMENTS DE	\$ 4,295,199.00	\$ 1,856,757.55	\$ -	\$ 2,438,441.45	43.20
17030050 OVERLAY	\$ 256,748.00	\$ 59,220.16	\$ -	\$ 197,527.84	23.10
17040051 TRANSFER TO CIP & OTH	\$ 2,883,520.06	\$ 2,883,520.06	\$ -	\$ -	100.00
1000 GENERAL FUND	\$ 38,682,062.00	\$ 25,048,488.34	\$ 1,011,277.23	\$ 12,622,296.43	67.40
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 7,119,368.00	\$ 3,025,371.44	\$ 174,747.90	\$ 3,919,248.66	44.90
5002 SEWER ENTERPRISE FUND	\$ 8,819,805.00	\$ 3,702,024.96	\$ 290,149.13	\$ 4,827,630.91	45.30
5003 ARENA ENTERPRISE FUND	\$ 393,979.00	\$ 236,044.14	\$ 36,701.35	\$ 121,233.51	69.20
6000 COMMUNITY CENTER SP REV F	\$ 841,000.00	\$ 404,687.12	\$ 114,290.14	\$ 322,022.74	61.70