

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:

FINANCE COMMITTEE

Meeting Information

Date: March 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 Factory Court Lease with Revolution**
 - 4.2 Fund Balance Policy and General Ordinance 11.19 – Minimum Requirement**
- 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: Factory Court Lease with Revolution

Date Submitted: February 11, 2019

Name of Person Submitting Item: City Attorney Terence O'Rourke

E-mail Address: terence.orourke@rochesternh.net

Meeting Date Requested: March 12, 2019

Issue Summary Statement:

In 2016, the City entered into a Lease Agreement (the "Agreement") with Abacus Restaurant Corporation d/b/a Revolution (hereafter "Revolution"). Per the terms of the Agreement, Revolution has yearly renewed the Agreement for three (3) successive years. The owner of Revolution approached the City asking to extend the Agreement for five (5) years at a rent of Two Thousand Five Hundred Dollars (\$2,500.00) per year.

Recommended Action:

The City Manager is seeking permission from the City Council to add an addendum to the Agreement extending the term for five (5) years at a rent of Two Thousand Five Hundred Dollars (\$2,500.00) per year. All other terms of the Agreement shall remain in effect.

LEASE AGREEMENT

This Lease is effective April 22, 2016, by and between the **CITY OF ROCHESTER**, a municipal corporation, with a principal place of business at 31 Wakefield Street, Rochester, County of Strafford, and State of New Hampshire, hereafter "Lessor," and **ABACUS RESTAURANT CORPORATION, d.b.a Revolution**, a New Hampshire corporation with a mailing address of 61 North Main Street, Rochester, New Hampshire 03867, hereafter "Lessee."

ARTICLE 1

LEASED PREMISES

The Leased Premises (the "Premises") is brick patio portion of Factory Court as shown in Exhibit A.

ARTICLE II

TERM OF LEASE

The term of this License shall be a period of one (1) year, which term will commence on March 1, 2016 and shall end on February 28, 2017. The Lessee may, at its option, renew the lease each year for a period of three additional years on the anniversary of this Agreement with sixty (60) days notice to the Lessee. The Lease may also be terminated in accordance with the provisions of Article XI herein.

ARTICLE III

RENT

The rent shall be ONE THOUSAND DOLLARS (\$1,000.00) due immediately upon execution of this Agreement. Should Lessor exercises its options for additional years, the 2nd year rental fee shall be ONE THOUSAND DOLLARS (\$1,000.00, 3rd year rental fee shall be ONE THOUSAND FIVE HUNDRED DOLLARS (\$1,500.00) and the 4th year rental fee shall be TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500.00).

Further, the Lessee is responsible for the cost of all utilities.

ARTICLE IV

QUIET ENJOYMENT

Lessee shall not have exclusive possession of the Premises from April 15th to October 16th (the "Season"). The Lessee shall occupy the Premises subject to the right of pedestrians to pass and repass through the Premises. The Lessee may exclude or restrict pedestrians from the Premises during the conduct of special events sponsored by or conducted by the Lessee and from

areas being utilized as Outdoor Dining pursuant to City of Rochester Ordinance 26.10 during the Season.

ARTICLE V

REPAIR AND MAINTENANCE

The Lessee shall keep the Premises in good and orderly repair and shall not cause the same to suffer any unreasonable or unnecessary harm, waste, damage or neglect, other than normal wear and tear. The Lessee shall be responsible for maintaining the Premises in a neat, clean, and orderly condition. All tables within the Premises shall be cleared of food and alcoholic beverages by 11:00 p.m. Monday through Saturday and by 10:00 p.m. on Sunday.

ARTICLE VI

IMPROVEMENTS BY LESSEE

The Lessee may not make any material alterations, additions or improvements to the Premises without the prior written consent of Lessor acting through the City Manager of Rochester, New Hampshire (hereafter "City Manager"), such consent not to be unreasonably withheld. Any such work shall be done at the Lessee's expense and the Lessor will maintain possession and ownership of such improvements at the end of the Lease term. Lessee is responsible for all application fees and costs of improvements, with no expectation of reimbursement or other rewards, discounts or terms.

ARTICLE VII

USE OF PREMISES

The Lessee agrees that it will use the Premises for outdoor activities designed and intended to attract and/or entertain potential patrons and customers of the commercial, retail service, professional and/or restaurant establishments located in Rochester downtown. Lessee may use the Premises for Outdoor Dining consistent with the provisions of City of Rochester Ordinance 26.10. Outdoor live music will conclude each night by 10:00 p.m. and no amplified music will be allowed.

At the end of the Season, the enclosure system, tables, chairs, and all other materials related to Outdoor Dining shall, in their entirety, be removed from the Premises with the Premises left in an unobstructed, undamaged, clean and sanitary condition at no cost to Lessor.

Planters exceeding two hundred fifty pounds (250 lbs.) used as part of the enclosure system by be left in the Premises after the Season with permission of the City Manager. The Lessor shall accept no liability for said planters.

ARTICLE VIII

ASSIGNMENT AND SUB-LEASING

The Lessee may not assign or sub-let this Lease in whole or in part.

ARTICLE X

LIABILITY INSURANCE

With respect to any use of the Premises, it shall be the responsibility of the Lessee to carry comprehensive public liability insurance for the benefit of the Lessor and Lessee as their interest may appear, naming the Lessor as an additional insured, in an amount not less than 1,000,000.00 per person and \$1,000,000.00 in the aggregate per occurrence; and to timely pay the premiums for such insurance and to furnish the Lessor certificates from the insurance companies for any such policies, naming the Lessor as an additional insured, such insurance companies to be acceptable to the Lessor. Proof of such insurance shall be presented to the City Manager prior to any use of the Premises and, in any case, no later than April 15th of each year of the lease.

ARTICLE XI

TERMINATION

The Lessor may terminate this Lease upon thirty (30) days written notice to the Licensee for good cause shown.

ARTICLE XII

TAXES

Property Taxes will not be assessed as this is seasonal lease.

ARTICLE XIII

INDEMNIFICATION

Lessee shall fully defend, indemnify, and hold harmless Lessor from any and all claims, lawsuits, demands and causes of action, liability, loss, damage and/or injury or any kind whatsoever (including without limitation all claims for monetary loss, property damage, equitable relief, personal injury, and/or wrongful death), whether brought by an individual or other entity, or imposed by a court of competent jurisdiction or by administrative action of any federal, state, or local government body or agency, arising out of, in any way whatsoever, any acts, omissions, negligence, or other misconduct related to Lessee's use of the Premises. This indemnification applies to and includes, without limitation, the payment of all penalties, fines,

judgments, awards, decrees, attorneys' fees, and related costs or expenses, and any reimbursements to Lessor for all legal fees, expenses, and costs incurred by it.

ARTICLE XIV

ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties related to the matters specified herein, and supersedes all prior oral or written statements or agreements between the Parties related to such matter.

ARTICLE XV

NOTICES

All communications related to this Lease to Lessor shall be delivered to the Office of the City Manager, 31 Wakefield Street, Rochester, New Hampshire 03867. All communications related to this Lease to Lessee shall be delivered to Stacey or Mark Marchionni, 61 North Main Street, Rochester, New Hampshire 03867.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Daniel W. Fitzpatrick, City Manager
City of Rochester

Mark A. Marchionni, Duly Authorized
Abacus Restaurant Corporation

Date

Date

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this 22nd day of April, 2016, before me personally appeared the above named Daniel W. Fitzpatrick, City Manager, known to me or satisfactorily proven to be the person whose name is subscribed to the foregoing instrument and acknowledged the same to be his free act and deed.

Notary Public / Justice of the Peace
My Commission Expires:

STATE OF NEW HAMPSHIRE
COUNTY OF STRAFFORD

On this 22nd day of April, 2016, before me personally appeared the above named Mark A. Marchionni, duly authorized, known to me or satisfactorily proven to be the person whose name is subscribed to the foregoing instrument and acknowledged the same to be his free act and deed.

Notary Public / Justice of the Peace
My Commission Expires:

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Fund Balance Policy and General Ordinance 11.19 – Minimum Requirement

Date Submitted: 2/14/19

Name of Person Submitting Item: Blaine Cox

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

Meeting Date Requested: March 12, 2019

Issue Summary Statement: The General Ordinance 11.19 Amendment to Ordinances Designed to Promote Fiscal Responsibility, states that the minimum undesignated fund balance requirement shall be maintained at a level of not less than 5% of the actual total general fund appropriations for that fiscal year. The Fund Balance policy adopted by City Council states that the city will maintain a minimum unassigned fund balance from 8% to 17% of total expenditures as reported in the prior year for the City and School collectively.

Recommended Action: Hold a discussion about the fund balance minimum requirement difference between the general ordinance and policy.

GENERAL ORDINANCES: Chapter 11 Finance

11.19 Amendment to Ordinances Designed to Promote Fiscal Responsibility.

(a) Purpose. The Rochester City Council recognizes that the establishment and maintenance of fiscal responsibility and the promotion of property tax stabilization are goals which promote the public health, safety and welfare of the City of Rochester and its inhabitants. Therefore, it is the purpose of the Rochester City Council in adopting this ordinance to establish a mechanism whereby the fiscal integrity of the City is strengthened and maintained, and the long-term stability of the City's property tax rate is promoted, through the establishment of a systemic and disciplined process for the prudent, and planned utilization of revenues. In adopting this ordinance, the Rochester City Council recognized that it is prudent financial practice for municipalities such as Rochester to establish and maintain an Undesignated Fund Balance (as hereinafter more particularly defined) between 5% and 10% of their respective Total General Fund appropriations.

(b) Minimum Undesignated Fund Balance Requirement. The General Fund Balance of the City, at the end of any fiscal year, as established in accordance with generally accepted accounting principles ("GAAP"), including any and all balances derived from accounts and/or operations taken into account in the "General Fund" column of the City's annual audit, and excluding any and all reserves, and any dedicated fund balances of the General Fund, shall for the purposes of this ordinance be designated as the "Undesignated Fund Balance" of the General Fund of the City of Rochester, and shall be referred to throughout this ordinance as the "Undesignated Fund Balance". The Undesignated Fund Balance for any fiscal year shall be maintained at a level of not less than 5% of the actual Total General Fund appropriations for the City for that fiscal year.

(c) Use of Undesignated Fund Balance. In any subsequent fiscal year, the City Council may utilize the excess of the actual fund balance of the General Fund (as determined by the annual audit of the City) over the prescribed Undesignated Fund Balance level established in subparagraph (b) of this Section 11.19 from the prior fiscal year for capital projects, transfers to capital projects, transfers to capital reserve, or for any other appropriation of a non-recurring nature.

(d) Emergency Appropriations of Undesignated Fund Balance. At any time in a budget year, the City Council may, upon adoption of a written resolution by majority vote, after notice and public hearing, make emergency appropriations from the General Fund Balance of the City of Rochester to meet an essential need for public expenditure. If such emergency appropriation reduces the Undesignated Fund Balance to a level below the minimum prescribed by subsection (b) of this Section 11.19, the resolution authorizing such appropriation shall include a plan to restore the Undesignated Fund Balance to the minimum level established in subsection (b) of this Section 11.19 within a period not to exceed 2 years.

CITY of ROCHESTER
New Hampshire
Proposed FUND BALANCE POLICY

ADOPTED BY ROCHESTER
CITY COUNCIL in SEPTEMBER 2014

Purpose and Scope

The following policy has been adopted by the City of Rochester, New Hampshire. This policy is intended to 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.

This policy supplements the provisions promulgated under and it is superseded by the City's General Ordinances regarding the City's fund balance and reserve policies. Specifically Chapter 11.

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.

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 City Manager 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 Rochester City Council authorizes the City Manager to establish any standards and procedures which may be necessary for its implementation. The City Manager shall review this policy and provide a report of any recommendations for changes to the Rochester 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.

FY19 1000-114001 Tax Forclosure Account Reconciliation

Map	Lot	Block	Name	No.	Street	Deed Date	Original Amount	Jan-2019 Balance	Feb-2019 Activity			Feb-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 April 1993)	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	5,005.30	5,005.30	-	-	-	5,005.30	
0100	0010	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	2,476.18	2,476.18	-	-	-	2,476.18	
0201	0022	0000	Spaulding Ave Industrial Complex LLC	10	Spaulding Ave	11/01/2017	11,861.48	11,861.48	-	-	-	11,861.48	
0201	0023	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	870,746.16	750,746.16	-	(10,000.00)	-	740,746.16	Monthly Payment Per Court Decision
0201	0024	0000	Spaulding Ave Industrial Complex LLC		Milton Road	11/01/2017	2,208.25	2,208.25	-	-	-	2,208.25	
0201	0025	0000	Spaulding Ave Industrial Complex LLC	25	Spaulding Ave	11/01/2017	125,908.78	125,908.78	-	-	-	125,908.78	
0121	0010	0000	Akerman Heidi	12-14	North Main Street	11/21/2017	42,298.35	42,298.35	-	-	-	42,298.35	
0235	0026	0000	Samuel Bagdon	70	Strafford Road	03/12/2018	67,729.71	67,729.71	-	-	-	67,729.71	
0136	0070	0011	Yee Family Revocable Trust	11	Bramber II	03/12/2018	71,233.67	71,233.67	-	-	-	71,233.67	
0253	0065	0123	Shannon O'Brien	108	Briar Drive	07/25/2018	16,889.24	16,889.24	-	-	-	16,889.24	
0257	0002	0012	Raven J Wilcox	19	Sagebrush Drive	08/28/2018	21,806.08	21,806.08	-	-	-	21,806.08	
0241	0004	0129	Susan E Linscott	118	Jamey Drive	08/28/2018	12,256.22	12,256.22	-	-	-	12,256.22	
0125	0035	0001	Angers Apartments Inc	35	Linden Street	01/14/2019	19,733.94	-	19,733.94	-	-	19,733.94	
0239	0120	0000	Donald Breton	0	Dora Drive	01/14/2019	1,006.14	-	1,006.14	-	-	1,006.14	
0108	0043	0000	Roger W Hartwell	0	Broadway Street	01/14/2019	12,393.66	-	12,393.66	-	-	12,393.66	
0202	0008	0000	Paul T & Susan D Edgar	0	Old Wakefield Road	01/14/2019	4,167.47	-	4,167.47	-	-	4,167.47	
							-	-	-	-	-	-	
			Totals				1,441,797.65	1,284,496.44	37,301.21	(10,000.00)	-	1,311,797.65	

FY19 Sale of City Property (11081-405801)
as of February 28, 2019

Map	Lot	Block	No.	Street	Date	Amount	Note
0205	0216	0000	131	Milton Road	07/20/2018	122,729.25	Deeded Property Redeemed by Owner
0205	0216	000A	131 A	Milton Road	07/20/2018	6,813.00	Deeded Property Redeemed by Owner
0222	0004	0119	9	Downfield Lane	08/31/2008	8,408.79	Deeded Property Redeemed by Owner
0251	0199	A000	3	Ridgewood Drive	09/24/2018	12,835.72	Deeded Property Redeemed by Owner
0253	0030	0000	82	Strafford Road	09/26/2018	2,500.00	Deeded Property Sold at Auction (Down Pmt)
0121	0185	0000	5	Maple Street	10/02/2018	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
0257	0002	0012	19	Sagebrush Drive	02/25/2019	5,000.00	Auction Deposit - Affordable Mobiles LLC
0211	0016	0000	141	Salmon Falls Road	02/25/2019	2,500.00	Auction Deposit - Richard A Gray
0253	0065	0123	108	Briar Drive	02/25/2019	1,000.00	Auction Deposit - James St Jean
0235	0026	0000	70	Strafford Road	02/25/2019	5,000.00	Auction Deposit - James St Jean
0241	0004	0129	118	Jamey Drive	02/25/2019	2,500.00	Auction Deposit - Dennis Dandawa
						196,870.78	

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of February 28, 2019.

For the full detail report, click here: [February 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	\$ 66,025.00	\$ 47,185.00	58.3
11051 ASSESSORS REVENUES	\$ -	\$ 140.50	\$ (140.50)	100.0
11061 BUSINESS OFFICE REVENUE	\$ 100,000.00	\$ 376,792.17	\$ (276,792.17)	376.8
11062 BUSINESS OFFICE REVENUE	\$ 1,000.00	\$ 71.55	\$ 928.45	7.2
11071 TAX COLLECTOR REVENUE	\$ 31,577,911.00	\$ 31,702,385.34	\$ (124,474.34)	100.4
11072 TAX COLLECTOR REVENUE	\$ 2,029.00	\$ -	\$ 2,029.00	0.0
11081 GENERAL OVERHEAD REVENUE	\$ 4,113,784.00	\$ 2,892,645.07	\$ 1,221,138.93	70.3
11082 GENERAL OVERHEAD REVENUE	\$ 1,548,683.00	\$ 1,548,683.19	\$ (0.19)	100.0
11091 PUBLIC BLDGS REVENUE	\$ -	\$ 18,965.69	\$ (18,965.69)	100.0
11101 PLANNING	\$ 16,250.00	\$ 32,183.90	\$ (15,933.90)	198.1
11201 REV LEGAL OFFICE	\$ 50,000.00	\$ 33,648.65	\$ 16,351.35	67.3
12011 POLICE CITY REVENUE	\$ 277,850.00	\$ 278,266.50	\$ (416.50)	100.1
12021 FIRE CITY REVENUE	\$ 23,000.00	\$ 26,520.96	\$ (3,520.96)	115.3
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	\$ 316,669.84	\$ 77,355.16	80.4
13011 PUBLIC WORKS REVENUE	\$ 33,700.00	\$ 41,161.00	\$ (7,461.00)	122.1
13012 STATE HIGHWAY SUBSIDY	\$ 634,612.00	\$ 507,689.36	\$ 126,922.64	80.0
14011 WELFARE REVENUE	\$ 5,000.00	\$ 1,900.78	\$ 3,099.22	38.0
14021 RECREATION REVENUE	\$ 122,000.00	\$ 109,002.61	\$ 12,997.39	89.3
14031 LIBRARY REVENUE	\$ 16,050.00	\$ 6,999.02	\$ 9,050.98	43.6
1000 GENERAL FUND	39,142,062	38,022,721.04	1,119,341	97.1
<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	\$ 2,216,233.32	\$ 4,903,134.68	31.1
5002 SEWER ENTERPRISE FUND	\$ 8,819,805.00	\$ 2,657,330.29	\$ 6,162,474.71	30.1
5003 ARENA ENTERPRISE FUND	\$ 393,979.00	\$ 274,702.52	\$ 119,276.48	69.7
6000 COMMUNITY CENTER SP REV F	\$ 841,000.00	\$ 583,069.14	\$ 257,930.86	69.3

Expense Summary – General Fund, Enterprise & Special Revenue Funds

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
11000051 CITY MANAGER	\$ 438,369.00	\$ 310,928.76	\$ 22,021.33	\$ 105,418.91	76.00
11012351 ECONOMIC DEVELOPMENT	\$ 484,119.00	\$ 352,529.23	\$ 23,002.21	\$ 108,587.56	77.60
11020050 MUNICIPAL INFORMATION	\$ 714,027.00	\$ 436,409.66	\$ 73,867.91	\$ 203,749.43	71.50
11030051 CITY CLERK	\$ 318,511.00	\$ 205,036.61	\$ 16,906.58	\$ 96,567.81	69.70
11040050 ELECTIONS	\$ 49,277.00	\$ 41,836.49	\$ 350.00	\$ 7,090.51	85.60
11050070 ASSESSORS	\$ 441,830.00	\$ 285,977.00	\$ 4,084.97	\$ 151,768.03	65.70
11060051 BUSINESS OFFICE	\$ 531,638.00	\$ 278,455.82	\$ 1,985.20	\$ 251,196.98	52.80
11063151 HUMAN RESOURCES	\$ 179,804.00	\$ 113,458.85	\$ 10,056.91	\$ 56,288.24	68.70
11070070 TAX COLLECTOR	\$ 364,463.00	\$ 224,947.79	\$ 2,742.87	\$ 136,772.34	62.50
11080050 GENERAL OVERHEAD	\$ 725,934.00	\$ 385,645.20	\$ 86,053.08	\$ 254,235.72	65.00
11090050 PB CITY WIDE 50	\$ 658,623.00	\$ 398,446.03	\$ 11,822.65	\$ 248,354.32	62.30
11090051 PB CITY HALL 51	\$ 66,635.00	\$ 49,316.65	\$ 11,377.53	\$ 5,940.82	91.10
11090052 PB OPERA HOUSE 52	\$ 44,815.00	\$ 29,100.08	\$ 11,530.22	\$ 4,184.70	90.70
11090054 PB CENTRAL FIRE 54	\$ 10,959.00	\$ 5,120.58	\$ 2,097.25	\$ 3,741.17	65.90
11090055 PB GONIC FIRE 55	\$ 10,544.00	\$ 5,513.82	\$ 2,146.35	\$ 2,883.83	72.60
11090056 PB LIBRARY 56	\$ 18,920.00	\$ 14,830.00	\$ 3,996.52	\$ 93.48	99.50
11090057 PB DPW GARAGE 57	\$ 11,874.00	\$ 7,861.70	\$ 2,942.25	\$ 1,070.05	91.00
11090059 PB ER FIRE STATION 59	\$ 750.00	\$ 258.74	\$ 79.54	\$ 411.72	45.10
11090061 PB HISTORICAL MUSEUM	\$ 1,440.00	\$ 621.71	\$ 553.70	\$ 264.59	81.60
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	\$ 13,269.08	\$ 6,720.40	\$ 2,180.52	90.20
11090071 PB PLAYGROUNDS 71	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00
11090075 PB NEW POLICE STATION	\$ 21,160.00	\$ 13,516.67	\$ 7,517.25	\$ 126.08	99.40
11090077 PB ANNEX	\$ 23,022.00	\$ 1,897.00	\$ 1,122.06	\$ 20,002.94	13.10
11102051 PLANNING	\$ 393,353.00	\$ 246,626.70	\$ 9,255.71	\$ 137,470.59	65.10
11200051 LEGAL OFFICE	\$ 562,815.00	\$ 335,503.33	\$ 3,838.08	\$ 223,473.59	60.30
12010053 PD ADMINISTRATIVE SER	\$ 1,906,242.00	\$ 1,312,128.80	\$ 63,866.72	\$ 530,246.48	72.20
12012453 PD PATROL SERVICES	\$ 4,825,061.94	\$ 2,858,720.80	\$ 11.00	\$ 1,966,330.14	59.20
12012553 PD SUPPORT SERVICES	\$ 413,351.00	\$ 264,115.08	\$ -	\$ 149,235.92	63.90
12020054 FIRE DEPARTMENT	\$ 4,557,644.00	\$ 2,880,277.35	\$ 81,623.81	\$ 1,595,742.84	65.00
12020055 FIRE DEPT 55 GONIC SU	\$ 28,735.00	\$ 12,041.66	\$ 6,144.57	\$ 10,548.77	63.30
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	\$ 473,163.61	\$ 7,054.43	\$ 266,763.96	64.30
12040051 CODE ENFORCEMENT	\$ 586,179.00	\$ 385,208.25	\$ 6,149.81	\$ 194,820.94	66.80
12050050 AMBULANCE	\$ 59,874.00	\$ 29,936.96	\$ 29,937.04	\$ -	100.00
13010057 PUBLIC WORKS	\$ 2,193,936.00	\$ 1,389,243.68	\$ 328,319.56	\$ 476,372.76	78.30
13010957 WINTER MAINTENANCE	\$ 537,513.00	\$ 429,230.89	\$ 9,406.14	\$ 98,875.97	81.60
13020050 CITY LIGHTS	\$ 243,000.00	\$ 127,831.61	\$ 30,055.02	\$ 85,113.37	65.00
14010051 WELFARE	\$ 485,861.00	\$ 300,431.69	\$ 8,725.10	\$ 176,704.21	63.60
14022072 RECREATION ADMINISTRA	\$ 629,753.00	\$ 405,656.35	\$ 4,511.97	\$ 219,584.68	65.10
14022150 RECREATION PLAYGROUND	\$ 94,985.00	\$ 80,666.01	\$ (1,112.03)	\$ 15,431.02	83.80
14022250 RECREATION POOLS	\$ 81,405.00	\$ 72,839.50	\$ 2,466.11	\$ 6,099.39	92.50
14030056 LIBRARY	\$ 1,235,879.00	\$ 805,687.04	\$ 40,117.57	\$ 390,074.39	68.40
15000051 COUNTY TAX	\$ 6,395,447.00	\$ 6,395,447.00	\$ -	\$ -	100.00
17010051 TRANSFERS/PAYMENTS DE	\$ 4,295,199.00	\$ 3,913,985.37	\$ -	\$ 381,213.63	91.10
17030050 OVERLAY	\$ 256,748.00	\$ 93,979.93	\$ -	\$ 162,768.07	36.60
17040051 TRANSFER TO CIP & OTH	\$ 2,883,520.06	\$ 2,883,520.06	\$ -	\$ -	100.00
1000 GENERAL FUND	\$ 38,682,062.00	\$ 28,902,235.73	\$ 932,509.84	\$ 8,847,316.43	77.10
ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
5001 WATER ENTERPRISE FUND	\$ 7,119,368.00	\$ 4,274,812.94	\$ 171,621.81	\$ 2,672,933.25	62.50
5002 SEWER ENTERPRISE FUND	\$ 8,819,805.00	\$ 5,151,836.56	\$ 224,614.03	\$ 3,443,354.41	61.00
5003 ARENA ENTERPRISE FUND	\$ 393,979.00	\$ 259,979.71	\$ 31,302.85	\$ 102,696.44	73.90
6000 COMMUNITY CENTER SP REV F	\$ 841,000.00	\$ 485,689.54	\$ 115,041.30	\$ 240,269.16	71.40