

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

Meeting Information

Date: December 13, 2016
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 - none
4. New Business
 - 4.1 Management Information Technology Department (MIS) Assessment
 - 4.2 Spaulding Turnpike "Attractions" Signage
 - 4.3 Official Announcements and How/where We Post Them
 - 4.4 Copier & Printer Contracts
 - 4.5 Primex Workers' Compensation and Property & Liability Insurance CAP
5. Finance Director's Report
6. Monthly Financial Statements
7. Other
8. Non-Public - none
9. Adjournment

Posted by: _____ Date: _____

Locations Posted: (1) _____ (2) _____

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Management Information Department (MIS) Assessment

Date Submitted: November 28, 2016

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: December 13, 2016

Issue Summary Statement: The City Manager determined that it would be advantageous to solicit an outside independent assessment of the City's MIS Department. It was also decided not to use the services of an information technology services firm that might have an interest in subsequently selling the City services and/ or equipment that might be identified in the assessment process. Municipal Resources Incorporated offered the contracted services of [Valerie Roman](#), who has extensive experience in public sector information services. Ms. Roman has now completed two phases of assessment which will be shared with the Finance Committee. A copy of the Phase I report can be found here: [INFORMATION TECHNOLOGY ASSESSMENT – PHASE ONE](#). A copy of the Phase II report can be found here: [INFORMATION TECHNOLOGY ASSESSMENT – PHASE TWO](#). The Phase II work included review and documentation of the City's network infrastructure and technology hardware that required the assistance of a technology services company. The results of this review and assessment were contained in a presentation that can be viewed here - [ePlus Presentation](#) - as well as a written report that can be viewed here – [ePlus Report](#).

Recommended Action: The City Manager will use the information gained to guide his FY2018 Proposed Budget.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Spaulding Turnpike “Attractions” Signage

Date Submitted: October 14, 2016

Name of Person Submitting Item: Economic Development Manager Pollard

E-mail Address: karen.pollard@rochesternh.net

Meeting Date Requested: December 13, 2016

Issue Summary Statement: In 2015 the NH State Legislature added ATTRACTION SIGNS to the list of allowable tourist signs on divided, limited access highways such as the Spaulding Turnpike for all locations “South of Concord”. Rochester is considered south of Concord by DOT for the purposes of Attraction Signs. While the legislature now allows the signs, there is no budget to have the blue base signs installed. In order to address this issue and to have Attractions Signs installed on the Rochester, NH exits of the Spaulding Turnpike, the City of Rochester has been asked to step in and investigate alternatives that would allow the Rochester Fairgrounds, Opera House, Great Bay Community College and many others the opportunity for highway signage.

Recommended Action: Discussion of NH DOT policies and regulations regarding highway signage, budgetary constraints, privatization, and steps the City of Rochester may take to support adding Attractions Signage to Spaulding Turnpike Exits 12 through 16. Direction as to next steps.

SPAULDING TURNPIKE ATTRACTION SIGNS – ROCHESTER, NH

DATE: OCTOBER 5, 2016



ROCHESTER EXITS:

EXIT 11 – OLD DOVER RD, Northbound Exit Ramp Only

EXIT 12 – COLUMBUS AVE, Full Interchange (Traffic 2013 – 31,000)

EXIT 13 – WASHINGTON ST, Full Interchange (Traffic 2013 – 32,000)

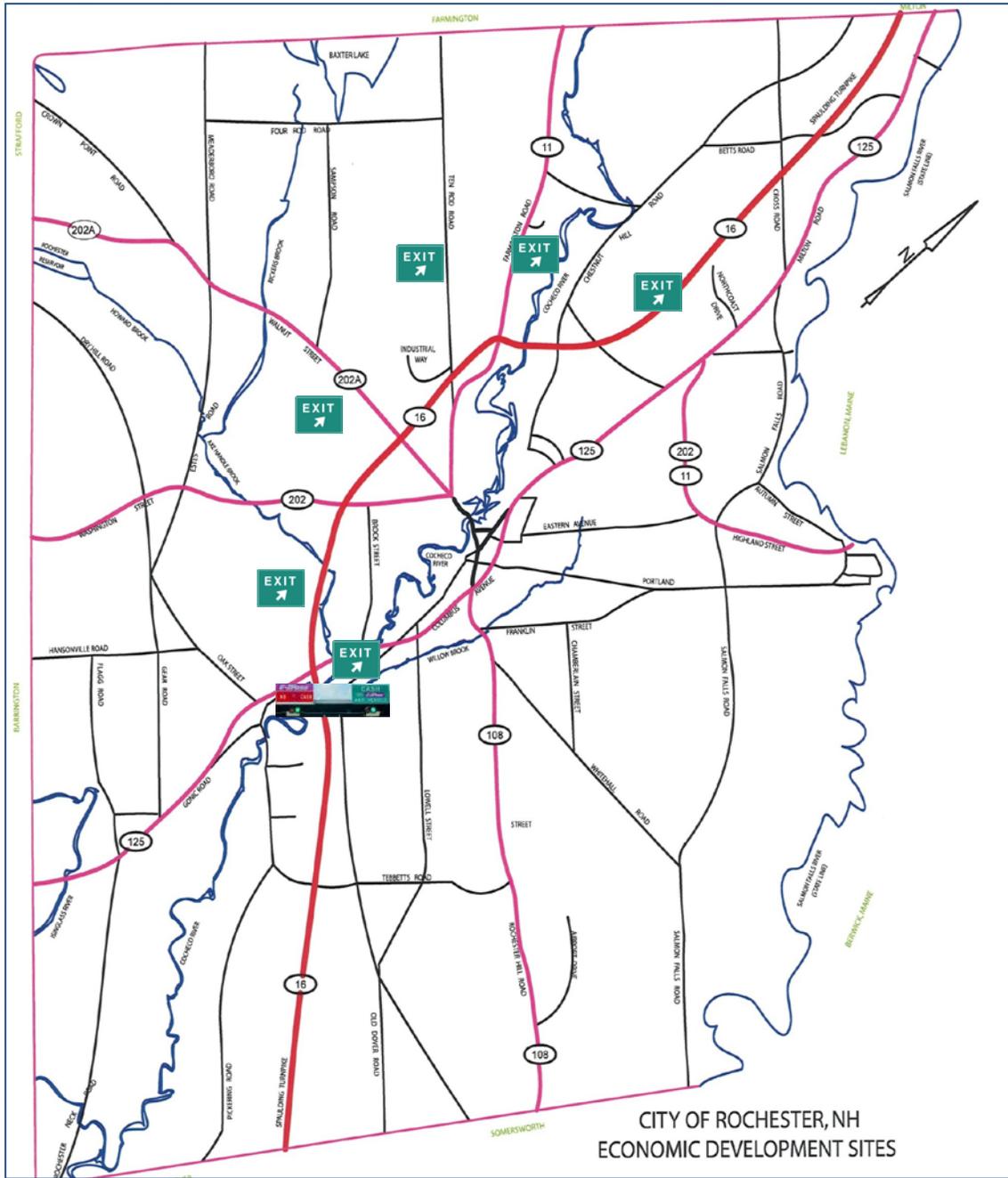
EXIT 14 – TEN ROD RD, Northbound Exit, Southbound On Only (Traffic 2013 – 29,000)

EXIT 15 – NO MAIN ST/FARMINGTON RD, Full Interchange (Traffic 2013 – 24,000)

EXIT 16 – RT 202 CONNECTOR/CHESTNUT HILL RD

Traffic counts are from 2013 and are the most recent available from NHDOT.

ROCHESTER TOLLS – (Traffic 2015 – 26,512, up 10.6% from 2013)



CITY OF ROCHESTER, NH
ECONOMIC DEVELOPMENT SITES

1. The City of Rochester finds that business and social visitors to the community are challenged by the lack of ATTRACTION SIGNS on the Spaulding Turnpike (Route 16) that will alert them when to exit and take local roads to their destinations.
2. NHDOT does not have the capacity to address Rochester's signage needs in a timely fashion.
3. The City will consider entering into an Memorandum of Understanding with NHDOT to install ATTRACTIONS SIGNS at the City's expense at EXITS 12 through 16. This will include repayment or depreciation provisions.
4. TRAILBLAZING SIGNS on local roads may be required by NHDOT in addition to mainline and ramp signs. These will be addressed case-by-case.
5. NHDOT has the responsibility to approve sign locations. Rochester's DPW should collaborate on mainline and ramp sign locations.
6. The estimated cost of manufacture and installation for the 4 (four) signs required on a full interchange is \$25,000. Exit 14 would be approximately half, or \$12,500. Exit 16 will be more costly due to the connector road. Estimated installation budget \$125,000.
7. EXIT 11 does not have sufficient attractions to warrant the expense of signs.
8. The city may recoup its investment in 3 (three) ways:
 - a. Depreciation of the investment of \$500 per logo emblem per year, or \$2,000 per entity.
 - b. Collection of \$500 per logo emblem per year, or \$2,000 per entity.
 - c. If and when the NHDOT privatizes highway signs, the City would be reimbursed for any outstanding investment not yet depreciated.
9. The ATTRACTIONS SIGNS have capacity for 6 logos each, amounting to as much as \$12,000 annually per exit, if all 6 logo spaces on every sign are managed by the city. The "downside" of this would be if entities do not pay for their signage, or default on their agreements with the city. If the city only manages enough spaces for the public and non-profit attractions, giving them primary placement on the ATTRACTIONS SIGNS, and allows the state to manage any remaining spaces, we may mitigate the risk of not collecting the revenue ourselves, but will also slow the rate at which we reimburse ourselves taking longer to be made "whole".

ATTACHMENTS:

- A. List of Eligible Attractions in Rochester by Exit
- B. Estimates of Revenue & Depreciation by Exit with City Managing All 6 Logo Spots (per sign)

ELIGIBLE FOR ATTRACTIONS SIGNS - ROCHESTER NH	EXIT 11	EXIT 12	EXIT 13	EXIT 14	EXIT 15	EXIT 16
(1) Theaters		Rochester Opera House				
(2) Museums		Rochester Historical Museum				
(3) Scientific/Geological						
(4) Historical Sites		Rochester Commons, Central Square, Parson Main, Factory Court	Le Club Victoire			
(5) Historical Districts		Downtown Historic District				
(6) Riding Stables						
(7) Public Sports Facilities		Rochester Ice Arena, Gonic Swimming Pool, Strafford County YMCA Camp & Pool, Squamagonic Disc Golf Course	Rochester Fairgrounds, Monsignor Giles Simard Babe Ruth Field	Strafford County YMCA, Planet Fitness		Roger Allen Park Association, Hanson Pines Pool, East Rochester Pool, Keay Field
(8) Alpine Ski Areas						
(9) Nordic Ski Areas						
(10) Exposition/Convention						Rochester Community Center
(11) Amusement Parks						
(12) Zoos						
(13) Arcade Facilities						
(14) Scenic/Recreational Train/Boat/Plane/Glider		Mount Isinglass Recreational Area, Boat Launch & Hiking Trails, Picnic Area, Rochester Aviation, Pickering Ponds, William Champlin Forest			Henderson Nature Area	Hanson Pines Recreation Area
(15) Race Track Facilities						
(16) Golf Driving Range		Rochester Country Club, TREE Driving Range				
(17) Miniature Golf						
(18) Candle Pin and Ten Pin Bowling						
(19) Shopping Mall/Plaza/Center			Rochester Crossing	Spaulding Commons	The Ridge	Lilac Mall, Rochester Marketplace
(20) Commerce/Business/Industrial Park	Rochester DPW Campus	Cochecho Economic Zone, Granite State Business Park, Gonic Industrial Park		Ten Rod Road Business Park	Granite Ridge Economic Zone	Crossroads Industrial Park, Spaulding Ave Industrial
(21) Public and Private Secondary Schools						Creteau Technology Center, Bud Carlson Academy
(22) Small Colleges and Universities				Granite State College		Great Bay Community College ATAC
(23) Major Outpatient Health Care Facilities		Frisbie Memorial Hospital				
(24) NH State Owned Liquor & Wine Outlets					at The Ridge	at Lilac Mall
(25) Visitor Information Centers		Rochester Chamber of Commerce				
(26) Wineries & Breweries		Farmer's Market				
(27) Other (as approved by the Commissioner)			NHDOT Park and Ride			

B. REVENUE BY EXIT FOR CITY MANAGING ALL SPACES

ATTRACTIONS SIGNS	LOGO 1	LOGO 2	LOGO 3	LOGO 4	LOGO 5	LOGO 6	REVENUE/DEPRECIATION
EXIT 11	NONE						
EXIT 12 (4 signs)	Rochester Opera House Cold Spring Park	Rochester Main Street	Chamber of Commerce	Rochester Historical Museum	Rochester Common & Farmer's Market	Rochester Ice Arena	\$ 12,000.00
EXIT 13 (4 signs)	(Fairgrounds) Ten Rod Road Business Park	Babe Ruth Baseball	Rochester Crossing	Highfield Commons			\$ 8,000.00
EXIT 14 (2 signs)	Granite Ridge Commercial District	Spaulding Common	Strafford County YMCA	Granite State College Movie Theater @ The Ridge	Planet Fitness NH Liquor Outlet @ The Ridge		\$ 10,000.00
EXIT 15 (4 signs)		Henderson Nature Area	The Ridge & The Park				\$ 10,000.00
EXIT 16 (est. 6 signs)	Roger Allen Park	Rochester Community Center	Great Bay Community College ATAC	Creteau Technology Center	Lilac Mall	Rochester Marketplace (Market Basket)	\$ 18,000.00
							\$ 58,000.00
							approx. 2.5 year payback period

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Official Announcements and How/ where We Post Them

Date Submitted: December 7, 2016

Name of Person Submitting Item: Mayor McCarley

E-mail Address: www.rochesternh.net/user/641/contact

Meeting Date Requested: December 13, 2016

Issue Summary Statement:

Requested by Mayor McCarley.

Recommended Action:

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Copying & Printing

Date Submitted: November 28, 2016

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: December 13, 2016

Issue Summary Statement:

1. In 2013 we joined a bid consolidation process managed by Specialized Purchasing Consultants (SPC). Through this process, our copying and printing needs were consolidated with several municipalities and school districts and placed out for competitive pricing. The grouping and resultant large volume of business to be won resulted in our ability to replace 78 of our 80 photocopiers as well as all 70 of our printers through a capital lease agreement and a 5-year service agreement for less than the annual cost we were already paying for machine replacements and service/maintenance fees. This included the fee charged by SPC for their "brokerage" services. SPC charges for their services are 11 % of the service contract and 11 % of equipment purchased, with the exception of low-end network printers for which the charge is 25%. SPC guaranteed up front to save the City money INCLUSIVE of their fee or the City could walk away. The hardware was financed through a Capital Lease-Purchase

arrangement at 2.68% and contained a “non-appropriation” clause.

2. Under this 2013 arrangement, there are five annual lease payments: August 2013, August 2014, August 2015, August 2016 and August 2017 (therefore there is only 1 payment remaining). The hardware lease expires on June 30, 2018. The City has the option to purchase the equipment for \$1 at the end of the lease.
3. The Photocopier equipment was purchased from Xerox Corporation and printers from AAA Laser. Each also entered into a Cost Per Copy (CPC) for service on the equipment they sold to the City. The CPC includes all consumables except staples & paper. The CPC Service & Supply contract terminates on June 30, 2018 as well.
4. As noted above, we have one more lease payment due in August of 2017, the capital lease and CPC contracts expire in June of 2018. The equipment, copiers & printers, will be 5 years old at that time.
5. SPC has conducted another round of consolidated group bids and has invited Rochester to take advantage of the current pricing they have obtained. There were 8 bidders that participated. This would involve entering into another 5-year capital lease arrangement (at 3.04%) as well as 5-year service and supply contracts. This would allow the City to once again replace/ upgrade all of our photocopiers and printers that are now approaching 5 years old. The annual leasing costs would increase, however, the cost per copy bids received are lower than our current contracts and nearly offset the increased lease costs (current \$64,810.94 total annual costs would increase to \$67,732.70). The other option would be to return to replacing our equipment one unit at a time and negotiating individual service & supply contracts with each replacement. This would be more costly and would result in aging technology being replaced at a

slower pace.

Recommended Action:

Finance Committee recommendation to the full Council to authorize the City Manager to enter into the proposed 5-year capital lease for photocopier and printer replacements as well as the 5-year service & supply contracts that go along with these units.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Primex Workers' Compensation and Property & Liability

Insurance CAP

Date Submitted: November 7, 2016

Name of Person Submitting Item: Deputy City Manager Cox

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

Meeting Date Requested: December 13, 2016

Issue Summary Statement:

The City contracts for loss reimbursement (insurance) through Primex for **Workers' Compensation** claims as well as for **Property & Liability** (general liability) claims. [Primex](#) is one of the two public entity risk pools organized in New Hampshire ([HealthTrust](#) is the other). Primex offers participants a Contribution Assurance Program (CAP) for both of these lines of coverage. These CAP programs guarantee a maximum not-to-exceed annual percentage increase for 3 years in exchange for a 3 year commitment to continue coverage services with Primex. Specifically, the Workers' Compensation CAP is 6% annually and the Property & Liability CAP is 5%.

Recommended Action:

Finance Committee recommendation to the full City Council to authorize the City Manager to enter into these CAP agreements with Primex.

REPORT from FINANCE:

Finance Committee Meeting Information

Date: December 13, 2016
Time: 7:00 P.M.
Location: City Council Chambers
31 Wakefield Street
Rochester, New Hampshire

Items

1. **Tax Rate** – The Tax Year 2016/ Fiscal Year 2017 property tax rate has been set for the City. The final rate of \$28.26 is an 11 cent increase over the TY2015/ FY2016 rate of \$28.15 (0.39%). The net property tax commitment is \$14,802 under the tax cap. This final rate is 40 cents less than the rate projected in June 2016 when the Council adopted the Fiscal year 2017 budget.

City	\$9.54
School (local)	\$13.26
School (state)	\$2.46
County	<u>\$3.00</u>
Total Rate	\$28.26

2. **Chief Assessor** – The Request for Proposals for an *interim* contracted Chief Assessor (up to June 30, 2017) has been issued and proposals are due Friday, December 9th. A copy of this RFP document can be viewed here: [Interim Chief Assessor RFP](#). As has been stated previously, the current job descriptions and classifications of Rochester's Assessing Department personnel will be reviewed, updated and brought forward for City Manager & City Council approval. All of the above actions are being taken in anticipation of discussion and a decision in the spring

of 2017 as to whether Rochester will continue to employ a full time in-house Chief Assessor or retain the services of an outside contracted Chief Assessor. A salary survey of comparable Chief Assessor positions has been conducted. The results are shown below:

COMMUNITY	POPULATION	# OF PARCELS	CHIEF ASSESSOR			
			STATUS	# OF EE'S	RANGE MIN	RANGE MAX
ROCHESTER		12,888	E	1	59,899	80,294
CONCORD	42,444	14,669	E	1	77,709	109,782
SALEM	28,776	12,679	E		72,059	101,277
LONDONDERRY	25,196	10,188	E	1	70,808	93,916
HUDSON	25,000	9,500	E		70,543	90,719
KEENE	23,419	7,938	E	1	86,048	107,231
PORTSMOUTH	21,440	8,983	E		90,597	115,207
BEDFORD	21,203	8,311	E		66,274	95,900
MILFORD	15,200	6,000	E	1	50,158	77,006
LEBANON	13,500	5,534	E	1	34,846	48,732
DERRY	32,948	11,783	E - PT 16 hrs/wk	1		43,264
DOVER	30,000	10,410	CONTRACTED			
MERRIMACK	25,563	10,897	CONTRACTED			
SOMERSWORTH	11,765	4,323	CONTRACTED			
AVERAGE					68,782	93,308
ROCH TO AVG					(8,884)	(13,014)
NASHUA	87,000	30,000	E		61,500	103,300
HANOVER	11,260	3,378	E	1	83,543	126,623

Note: Nashua & Hanover, shown at the bottom, were removed as outliers.

Rochester's current salary range is significantly below the average. As a comparison to the City's existing positions, the Chief Assessor would need to be moved from a Grade 11 up to a Grade 14 to become comparable to other communities:

GRADE	RMMG WAGE SCALE	FY17 MIN	FY17 MAX
10	City Clerk	57,020.96	76,400.46
11	Chief Assessor	59,898.51	80,293.78
11	Tax Collector	59,898.51	80,293.78
12	Director of Welfare	62,907.01	84,265.14
12	Systems Supervisor	62,907.01	84,265.14
13	Director of Recreation	65,993.08	88,500.36
13	Dir of Code Enforcemen	65,993.08	88,500.36
13	ED Manager	65,993.08	88,500.36
13	Library Director	65,993.08	88,500.36
14	Director of Planning	69,352.14	92,951.37
15	NO POSITIONS	72,819.75	97,598.94
16	NO POSITIONS	76,460.73	102,478.89
17	Director of Public Works	80,276.90	107,591.37
17	Fire Chief	80,276.90	107,591.37

3. Fire Department Overtime Payroll Report – The Fire Department has updated their overtime expense report for the current fiscal year. The summary is shown below and the full spreadsheet can be found here: [Fire OT Report](#).

Summary Totals		% Expended
Total Budget	240,000.00	
Total Expended	115,478.15	
Available Budget	124,521.85	48%

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of November 30, 2016.

For the full detail report, click here: [November 2016 Monthly Detail Report](#)

General Fund Revenues

<u>ACCOUNT DESCRIPTION</u>	<u>REVISED ESTIM REV</u>	<u>ACTUAL YTD REVENUE</u>	<u>REMAINING REVENUE</u>	<u>% COLL</u>
11031 CITY CLERK REVENUE	105,320	38,338.70	66,981	36.4
11051 ASSESSORS REVENUES	0	193.50	-194	100.0
11061 BUSINESS OFFICE REVENUE	55,000	34,179.03	20,821	62.1
11062 BUSINESS OFFICE REVENUE	1,000	250.00	750	25.0
11071 TAX COLLECTOR REVENUE	29,019,981	43,910,963.08	-14,890,982	151.3
11081 GENERAL OVERHEAD REVENUE	3,104,259	732,015.29	2,372,244	23.6
11082 GENERAL OVERHEAD REVENUE	1,441,166	0.00	1,441,166	0.0
11091 PUBLIC BLDGS REVENUE	0	7,697.98	-7,698	100.0
11101 PLANNING	15,250	28,793.40	-13,543	188.8
11201 REV LEGAL OFFICE	50,000	21,402.37	28,598	42.8
12011 POLICE CITY REVENUE	318,495	119,265.97	199,229	37.4
12021 FIRE CITY REVENUE	17,325	13,509.00	3,816	78.0
12022 FIRE STATE REVENUE	13,500	0.00	13,500	0.0
12031 DISPATCH CENTER	62,044	58,785.43	3,259	94.7
12041 CODE ENFORCEMENT REVENUE	362,975	279,506.57	83,468	77.0
13011 PUBLIC WORKS REVENUE	35,200	31,446.85	3,753	89.3
13012 STATE HIGHWAY SUBSIDY	530,930	365,569.92	165,360	68.9
14011 WELFARE REVENUE	7,500	0.00	7,500	0.0
14021 RECREATION REVENUE	130,000	87,807.65	42,192	67.5
14031 LIBRARY REVENUE	12,915	5,364.94	7,550	41.5
1000 GENERAL FUND	35,282,860	45,735,089.68	-10,452,229	129.6

Note: The Property Tax Warrant had been applied prior to month end capturing the school portion of the property taxes within the Tax Collector's revenue above. This amount, \$15,800,853 , will be removed over to the School Department during the month of December.

Enterprise Fund Revenues

<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	5,896,667	1,782,703.77	4,113,963	30.2
5002 SEWER ENTERPRISE FUND	6,877,157	2,075,555.48	4,801,602	30.2
5003 ARENA ENTERPRISE FUND	581,453	184,895.60	396,557	31.8

Note: Water and Sewer Fund Revenues Collected appear to fall short by one quarter each fiscal year until final quarterly billings are posted in September of the following fiscal year.

General Fund Expenditures

ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE	AVAILABLE BUDGET	% USED
11000051 CITY MANAGER	399,650	142,146.49	2,823.40	254,680	36.30
11012351 ECONOMIC DEVELOPMENT	472,945	220,298.66	45,088.50	207,558	56.10
11020050 MUNICIPAL INFORMATION	412,982	169,049.12	21,630.61	222,302	46.20
11030051 CITY CLERK	289,921	108,875.44	19,891.66	161,154	44.40
11040050 ELECTIONS	46,251	32,885.75	5,356.53	8,009	82.70
11050070 ASSESSORS	408,335	154,237.25	7,270.20	246,828	39.60
11060051 BUSINESS OFFICE	513,976	234,026.21	1,213.09	278,737	45.80
11063151 HUMAN RESOURCES	139,811	60,554.56	4,501.89	74,755	46.50
11070070 TAX COLLECTOR	340,128	144,792.26	1,382.11	193,954	43.00
11080050 GENERAL OVERHEAD	903,018	176,173.49	108,498.25	618,346	31.50
11090050 PB CITY WIDE 50	583,134	273,343.05	10,763.16	299,028	48.70
11090051 PB CITY HALL 51	63,239	15,786.73	2,042.60	45,410	28.20
11090052 PB OPERA HOUSE 52	40,378	17,049.05	0.00	23,329	42.20
11090053 PB OLD POLICE STATION	9,925	0.00	0.00	9,925	0.00
11090054 PB CENTRAL FIRE 54	16,411	4,041.43	1,255.00	11,115	32.30
11090055 PB GONIC FIRE 55	14,739	10,232.85	140.00	4,366	70.40
11090056 PB LIBRARY 56	38,002	10,923.37	1,524.00	25,555	32.80
11090057 PB DPW GARAGE 57	14,138	5,264.84	288.20	8,585	39.30
11090059 PB ER FIRE STATION 59	750	98.13	0.00	652	13.10
11090061 PB HISTORICAL MUSEUM	1,600	265.65	1,090.00	244	84.70
11090063 PB HANSON POOL 63	5,005	1,865.09	50.00	3,090	38.30
11090064 PB GONIC POOL 64	2,880	906.91	0.00	1,973	31.50
11090065 PB EAST ROCHESTER POO	2,650	1,106.13	243.90	1,300	50.90
11090068 PB GROUNDS 68	9,960	1,427.49	1,076.50	7,456	25.10
11090069 PB DOWNTOWN 69	15,500	4,071.85	3,066.00	8,362	46.10
11090070 PB REVENUE BUILDING 7	28,687	7,295.86	0.00	21,391	25.40
11090071 PB PLAYGROUNDS 71	1,590	0.00	0.00	1,590	0.00
11090075 PB NEW POLICE STATION	35,796	7,949.40	2,110.00	25,737	28.10
11102051 PLANNING	357,871	153,212.61	5,662.82	198,996	44.40
11200051 LEGAL OFFICE	542,915	197,639.67	3,167.60	342,108	37.00
12010053 PD ADMINISTRATIVE SER	1,891,285	900,303.54	58,972.84	932,009	50.70
12012453 PD PATROL SERVICES	4,574,998	1,938,450.51	0.00	2,636,547	42.40
12012553 PD SUPPORT SERVICES	392,773	166,979.97	0.00	225,793	42.50
12020054 FIRE DEPARTMENT	4,211,028	1,810,873.81	19,273.04	2,380,881	43.50
12020055 FIRE DEPT 55 GONIC SU	28,556	5,948.59	0.00	22,607	20.80
12020754 CALL FIRE	30,964	5,584.86	0.00	25,379	18.00
12030153 DISPATCH CENTER	734,705	321,120.72	6,220.98	407,363	44.60
12040051 CODE ENFORCEMENT	564,099	242,978.34	5,522.78	315,598	44.10
12050050 AMBULANCE	56,468	0.00	56,468.00	0	100.00
13010057 PUBLIC WORKS	2,079,699	848,844.34	402,613.67	828,241	60.20
13010957 WINTER MAINTENANCE	463,953	9,060.65	60,804.26	394,088	15.10
13020050 CITY LIGHTS	271,500	95,259.68	6,965.00	169,275	37.70
14010051 WELFARE	456,363	166,903.41	19,170.49	270,289	40.80
14022072 RECREATION ADMINISTRA	559,646	232,477.42	4,862.79	322,306	42.40
14022150 RECREATION PLAYGROUND	82,663	75,743.28	270.62	6,649	92.00
14022250 RECREATION POOLS	78,507	61,243.27	80.00	17,184	78.10
14030056 LIBRARY	1,121,163	500,307.53	29,627.32	591,228	47.30
15000051 COUNTY TAX	6,075,141	0.00	0.00	6,075,141	0.00
17010051 TRANSFERS/PAYMENTS DE	3,431,440	1,254,792.72	0.00	2,176,647	36.60
17030050 OVERLAY	92,256	14,435.55	0.00	77,820	15.60
17040051 TRANSFER TO CIP & OTH	2,373,466	352,066.36	0.00	2,021,400	14.80
1000 GENERAL FUND	35,282,860	11,158,893.89	920,987.81	23,202,979	34.20

Enterprise Fund Expenditures

<u>ACCOUNT DESCRIPTION</u>	<u>REVISED BUDGET</u>	<u>YTD EXPENDED</u>	<u>ENCUMBRANCE</u>	<u>AVAILABLE BUDGET</u>	<u>% USED</u>
5001 WATER ENTERPRISE FUND	5,896,667	1,696,604.23	129,436.23	4,070,626	31.00
5002 SEWER ENTERPRISE FUND	6,877,157	2,621,959.90	127,199.77	4,127,997	40.00
5003 ARENA ENTERPRISE FUND	581,453	226,369.06	16,472.95	338,611	41.80