

**NOTICE of PUBLIC MEETING:**  
**FINANCE COMMITTEE**

Meeting Information

---

Date: November 15, 2016  
Time: 6:30 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 - none
5. Finance Director's Report
6. Monthly Financial Statements
7. Other
8. Non-Public - none
9. Adjournment

Posted by: \_\_\_\_\_ Date: \_\_\_\_\_  
Locations Posted: (1) \_\_\_\_\_ (2) \_\_\_\_\_

## REPORT from FINANCE:

### Finance Committee Meeting Information

---

Date: November 15, 2016  
Time: 7:00 P.M.  
Location: City Council Chambers  
31 Wakefield Street  
Rochester, New Hampshire

### Items

---

1. **Chief Assessor** – The contracts for outside assessing services for the Cities of Dover and Somersworth both expire on June 30, 2017. The City of Dover has invited Somersworth and Rochester to participate in a formal Request for Proposals (RFP) process to solicit assessing services from contract assessing firms with a contract start date of July 1, 2017. The RFP will be drafted & issued in such a manner that each community will be able to opt in or opt out of accepting any and all proposals. Dover has shared a draft version of a RFP document which Rochester is now reviewing. In the interim, Rochester will solicit pricing from contract assessing firms for the period through June 30, 2017. In addition, 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.
2. **Health Insurance Rates for Fiscal Year 2018** – On October 24, 2016 Rochester received a Guaranteed Maximum Rate (GMR) from Health Trust for health insurance premiums in fiscal year 2018 (July 1, 2017 through June 30, 2018). The GMR for Rochester was set at 17.8%. A few related points:

2.1 The overall average GMR for all members of the Health Trust pool was 13.9%.

2.2 The final rates for FY2018 will be set sometime in the spring of 2017. The GMR simply provides a rate projection that locks the maximum increase for us to use when building the City Manager's FY2018 Proposed Budget.

2.3 The move by the City to lower cost health plans has not been in place long enough to have an effect upon medical premium rates.

2.4 Our average increase over the previous 5 years has been 3.4%.

2.5 Medical premium rates are trending upward nationally.

3. **DHHS Lease at Community Center** - The NH Health and Human Service Lease of space at the Community Center is expiring on 12/31/16 and they are currently paying \$275,250 annually. The Director of City Services and staff met with NH DHHS staff and recommend *City Council authorization to extend the current lease for a period of 20 months (August of 2018), with a 2% increase* for a total annual lease amount of \$280,755. During discussions, NH DHHS stated that they are delaying any contemplated changes at their Rochester location at this time as they have many other office spaces undergoing renovations currently and it is difficult to manage more than a few renovations at the same time. As part of the next lease they are hopeful that they can have an RFP ready that will include a new lease amount and major renovations to the current space at the Community Center. City Staff supports the proposed extension as it will give the City time to evaluate the building and future planning pertaining to budgeting for renovations at that space.

# FINANCE COMMITTEE

## Agenda Item

**Agenda Item Name:** Monthly Financial Statements Summary – as of October 31, 2016.

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

### **General Fund Revenues**

| <b><u>ACCOUNT DESCRIPTION</u></b> | <b><u>REVISED ESTIM REV</u></b> | <b><u>ACTUAL YTD REVENUE</u></b> | <b><u>REMAINING REVENUE</u></b> | <b><u>% COLL</u></b> |
|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------|
| 11031 CITY CLERK REVENUE          | \$ 105,320                      | \$ 33,284                        | \$ 72,036                       | 31.6                 |
| 11051 ASSESSORS REVENUES          | \$ -                            | \$ 170                           | \$ (170)                        | 100.0                |
| 11061 BUSINESS OFFICE REVENUE     | \$ 55,000                       | \$ 27,583                        | \$ 27,417                       | 50.2                 |
| 11062 BUSINESS OFFICE REVENUE     | \$ 1,000                        | \$ 250                           | \$ 750                          | 25.0                 |
| 11071 TAX COLLECTOR REVENUE       | \$ 29,019,981                   | \$ 14,257,329                    | \$ 14,762,652                   | 49.1                 |
| 11081 GENERAL OVERHEAD REVENUE    | \$ 2,854,259                    | \$ 427,177                       | \$ 2,427,083                    | 15.0                 |
| 11082 GENERAL OVERHEAD REVENUE    | \$ 1,441,166                    | \$ -                             | \$ 1,441,166                    | 0.0                  |
| 11091 PUBLIC BLDGS REVENUE        | \$ -                            | \$ 7,160                         | \$ (7,160)                      | 100.0                |
| 11101 PLANNING                    | \$ 15,250                       | \$ 27,657                        | \$ (12,407)                     | 181.4                |
| 11201 REV LEGAL OFFICE            | \$ 50,000                       | \$ 17,136                        | \$ 32,864                       | 34.3                 |
| 12011 POLICE CITY REVENUE         | \$ 318,495                      | \$ 97,831                        | \$ 220,664                      | 30.7                 |
| 12021 FIRE CITY REVENUE           | \$ 17,325                       | \$ 12,059                        | \$ 5,266                        | 69.6                 |
| 12022 FIRE STATE REVENUE          | \$ 13,500                       | \$ -                             | \$ 13,500                       | 0.0                  |
| 12031 DISPATCH CENTER             | \$ 62,044                       | \$ 58,785                        | \$ 3,259                        | 94.7                 |
| 12041 CODE ENFORCEMENT REVENUE    | \$ 362,975                      | \$ 244,030                       | \$ 118,945                      | 67.2                 |
| 13011 PUBLIC WORKS REVENUE        | \$ 35,200                       | \$ 24,641                        | \$ 10,559                       | 70.0                 |
| 13012 STATE HIGHWAY SUBSIDY       | \$ 530,930                      | \$ 365,570                       | \$ 165,360                      | 68.9                 |
| 14011 WELFARE REVENUE             | \$ 7,500                        | \$ -                             | \$ 7,500                        | 0.0                  |
| 14021 RECREATION REVENUE          | \$ 130,000                      | \$ 82,650                        | \$ 47,350                       | 63.6                 |
| 14031 LIBRARY REVENUE             | \$ 12,915                       | \$ 4,459                         | \$ 8,456                        | 34.5                 |
| 1000 GENERAL FUND                 | \$ 35,032,860                   | \$ 15,687,771                    | \$ 19,345,089                   | 44.8                 |

### **Enterprise Fund Revenues**

| <b><u>ACCOUNT DESCRIPTION</u></b> | <b><u>REVISED ESTIM REV</u></b> | <b><u>ACTUAL YTD REVENUE</u></b> | <b><u>REMAINING REVENUE</u></b> | <b><u>% COLL</u></b> |
|-----------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------|
| 5001 WATER ENTERPRISE FUND        | \$ 5,896,667                    | \$ 1,462,069                     | \$ 4,434,598                    | 24.8                 |
| 5002 SEWER ENTERPRISE FUND        | \$ 6,877,157                    | \$ 1,611,978                     | \$ 5,265,179                    | 23.4                 |
| 5003 ARENA ENTERPRISE FUND        | \$ 581,453                      | \$ 115,154                       | \$ 466,299                      | 19.8                 |

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

## General Fund Expenditures

| <u>ACCOUNT DESCRIPTION</u>     | <u>REVISED BUDGET</u> | <u>YTD EXPENDED</u> | <u>ENCUMBRANCE</u> | <u>AVAILABLE BUDGET</u> | <u>% USED</u> |
|--------------------------------|-----------------------|---------------------|--------------------|-------------------------|---------------|
| 11000051 CITY MANAGER          | \$ 399,650            | \$ 110,981          | \$ 3,651           | \$ 285,017              | 28.70         |
| 11012351 ECONOMIC DEVELOPMENT  | \$ 472,945            | \$ 186,602          | \$ 49,827          | \$ 236,516              | 50.00         |
| 11020050 MUNICIPAL INFORMATION | \$ 412,982            | \$ 120,657          | \$ 31,535          | \$ 260,790              | 36.90         |
| 11030051 CITY CLERK            | \$ 289,921            | \$ 79,194           | \$ 22,542          | \$ 188,186              | 35.10         |
| 11040050 ELECTIONS             | \$ 46,251             | \$ 18,728           | \$ 6,263           | \$ 21,260               | 54.00         |
| 11050070 ASSESSORS             | \$ 408,335            | \$ 128,191          | \$ 7,898           | \$ 272,246              | 33.30         |
| 11060051 BUSINESS OFFICE       | \$ 513,976            | \$ 178,933          | \$ 682             | \$ 334,361              | 34.90         |
| 11063151 HUMAN RESOURCES       | \$ 139,811            | \$ 44,282           | \$ 5,372           | \$ 90,156               | 35.50         |
| 11070070 TAX COLLECTOR         | \$ 340,128            | \$ 102,900          | \$ 10,246          | \$ 226,982              | 33.30         |
| 11080050 GENERAL OVERHEAD      | \$ 903,018            | \$ 101,417          | \$ 179,256         | \$ 622,345              | 31.10         |
| 11090050 PB CITY WIDE 50       | \$ 583,134            | \$ 208,982          | \$ 7,819           | \$ 366,333              | 37.20         |
| 11090051 PB CITY HALL 51       | \$ 63,239             | \$ 12,823           | \$ 1,995           | \$ 48,421               | 23.40         |
| 11090052 PB OPERA HOUSE 52     | \$ 40,378             | \$ 14,390           | \$ -               | \$ 25,988               | 35.60         |
| 11090053 PB OLD POLICE STATION | \$ 9,925              | \$ -                | \$ -               | \$ 9,925                | 0.00          |
| 11090054 PB CENTRAL FIRE 54    | \$ 16,411             | \$ 3,638            | \$ 1,058           | \$ 11,715               | 28.60         |
| 11090055 PB GONIC FIRE 55      | \$ 14,739             | \$ 9,003            | \$ 1,373           | \$ 4,363                | 70.40         |
| 11090056 PB LIBRARY 56         | \$ 38,002             | \$ 9,758            | \$ 2,175           | \$ 26,070               | 31.40         |
| 11090057 PB DPW GARAGE 57      | \$ 14,138             | \$ 5,145            | \$ 1,018           | \$ 7,975                | 43.60         |
| 11090059 PB ER FIRE STATION 59 | \$ 750                | \$ 73               | \$ -               | \$ 677                  | 9.80          |
| 11090061 PB HISTORICAL MUSEUM  | \$ 1,600              | \$ 266              | \$ 1,090           | \$ 244                  | 84.70         |
| 11090063 PB HANSON POOL 63     | \$ 5,005              | \$ 1,851            | \$ 66              | \$ 3,088                | 38.30         |
| 11090064 PB GONIC POOL 64      | \$ 2,880              | \$ 900              | \$ 8               | \$ 1,972                | 31.50         |
| 11090065 PB EAST ROCHESTER POO | \$ 2,650              | \$ 1,099            | \$ 252             | \$ 1,299                | 51.00         |
| 11090068 PB GROUNDS 68         | \$ 9,960              | \$ 1,427            | \$ 170             | \$ 8,363                | 16.00         |
| 11090069 PB DOWNTOWN 69        | \$ 15,500             | \$ 3,661            | \$ 1,500           | \$ 10,339               | 33.30         |
| 11090070 PB REVENUE BUILDING 7 | \$ 28,687             | \$ 6,283            | \$ 173             | \$ 22,231               | 22.50         |
| 11090071 PB PLAYGROUNDS 71     | \$ 1,590              | \$ -                | \$ -               | \$ 1,590                | 0.00          |
| 11090075 PB NEW POLICE STATION | \$ 35,796             | \$ 7,420            | \$ 2,543           | \$ 25,833               | 27.80         |
| 11102051 PLANNING              | \$ 357,871            | \$ 112,436          | \$ 6,207           | \$ 239,229              | 33.20         |
| 11200051 LEGAL OFFICE          | \$ 542,915            | \$ 144,253          | \$ 3,738           | \$ 394,924              | 27.30         |
| 12010053 PD ADMINISTRATIVE SER | \$ 1,891,285          | \$ 734,965          | \$ 60,454          | \$ 1,095,866            | 42.10         |
| 12012453 PD PATROL SERVICES    | \$ 4,574,998          | \$ 1,316,183        | \$ -               | \$ 3,258,815            | 28.80         |
| 12012553 PD SUPPORT SERVICES   | \$ 392,773            | \$ 118,282          | \$ -               | \$ 274,491              | 30.10         |
| 12020054 FIRE DEPARTMENT       | \$ 4,211,028          | \$ 1,318,410        | \$ 19,717          | \$ 2,872,900            | 31.80         |
| 12020055 FIRE DEPT 55 GONIC SU | \$ 28,556             | \$ 4,358            | \$ -               | \$ 24,198               | 15.30         |
| 12020754 CALL FIRE             | \$ 30,964             | \$ 1,978            | \$ -               | \$ 28,986               | 6.40          |
| 12030153 DISPATCH CENTER       | \$ 734,705            | \$ 231,606          | \$ 5,686           | \$ 497,413              | 32.30         |
| 12040051 CODE ENFORCEMENT      | \$ 564,099            | \$ 185,001          | \$ 3,949           | \$ 375,148              | 33.50         |
| 12050050 AMBULANCE             | \$ 56,468             | \$ -                | \$ 56,468          | \$ -                    | 100.00        |
| 13010057 PUBLIC WORKS          | \$ 2,079,699          | \$ 660,934          | \$ 440,117         | \$ 978,648              | 52.90         |
| 13010957 WINTER MAINTENANCE    | \$ 463,953            | \$ 4,287            | \$ 63,363          | \$ 396,303              | 14.60         |
| 13020050 CITY LIGHTS           | \$ 271,500            | \$ 66,923           | \$ 7,060           | \$ 197,517              | 27.20         |
| 14010051 WELFARE               | \$ 456,363            | \$ 127,465          | \$ 20,394          | \$ 308,503              | 32.40         |
| 14022072 RECREATION ADMINISTRA | \$ 559,646            | \$ 173,248          | \$ 4,592           | \$ 381,806              | 31.80         |
| 14022150 RECREATION PLAYGROUND | \$ 82,663             | \$ 75,743           | \$ 271             | \$ 6,649                | 92.00         |
| 14022250 RECREATION POOLS      | \$ 78,507             | \$ 60,565           | \$ 107             | \$ 17,835               | 77.30         |
| 14030056 LIBRARY               | \$ 1,121,163          | \$ 376,906          | \$ 28,765          | \$ 715,492              | 36.20         |
| 15000051 COUNTY TAX            | \$ 6,075,141          | \$ -                | \$ -               | \$ 6,075,141            | 0.00          |
| 17010051 TRANSFERS/PAYMENTS DE | \$ 3,431,440          | \$ 1,254,793        | \$ -               | \$ 2,176,647            | 36.60         |
| 17030050 OVERLAY               | \$ 92,256             | \$ 14,436           | \$ -               | \$ 77,820               | 15.60         |
| 17040051 TRANSFER TO CIP & OTH | \$ 2,123,466          | \$ 102,066          | \$ -               | \$ 2,021,400            | 4.80          |
| 1000 GENERAL FUND              | \$ 35,032,860         | \$ 8,443,445        | \$ 1,059,401       | \$ 25,530,015           | 27.10         |

### 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          | \$ 1,221,988        | \$ 138,166         | \$ 4,536,513            | 23.10         |
| 5002 SEWER ENTERPRISE FUND | \$ 6,877,157          | \$ 2,254,152        | \$ 138,211         | \$ 4,484,794            | 34.80         |
| 5003 ARENA ENTERPRISE FUND | \$ 581,453            | \$ 187,481          | \$ 16,366          | \$ 377,607              | 35.10         |