

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:

FINANCE COMMITTEE

Meeting Information

Date: August 13, 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**
 - 3.1 Purchasing Procedures- Administrative Ordinance 7-40 Discussion: Pg. 2**
 - 3.2 Veterans Credits and Elderly Exemptions-Discussion: Pg.5**
 - 3.3 Fund Balance Policy-General Fund-Discussion-Pg.11**
- 4. New Business**
 - 4.1 2019 City Fireworks recap, plans for 2020-Recreation Director Bowlen Pg.16**
 - 4.2 Economic Development-Fitness Center-Discussion-Pg.17**
 - 4.3 79E Application 73-77 No Main Street-Pg.25**
 - 4.4 UAB Water-Sewer Rate Power point Presentation-Discussion-Pg.49**
- 5. Reports from Finance & Administration**
 - 5.1 Monthly Financial Report Summaries July1, 2019: Pg. 70**
- 6. Other**
- 7. Adjournment**

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: General Ordinances- Administrative Code Chapter 7-40- Purchasing

Date Submitted: 8/6/19

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: Aug 13, 2019

Issue Summary Statement: Continued discussion on review of the threshold amounts in the Purchasing Procedures, ordinance 7-40 from July 9-2019 Finance Committee meeting. Attached is the Administrative Code Chapter 7-Purchasing Procedures 7-40, and a draft mark up of suggested edits. Understanding from 7-9-19 meeting is as follows;

\$1,000 threshold can be increased to \$5,000

\$5,001 to \$15,000 require a minimum of three written vendor quotes, no verbal.

\$15,001 or greater requires competitive sealed bid process, substitution of approved vendor lists, State of NH and State of MA bid lists, and any other approved purchasing group may be allowed.

Additional Follow-Up from 7-9-19:

What does School Department use for thresholds ? School Department utilizes the same purchasing thresholds as City, and competitive sealed bid at \$10,000 or above.

How do we guard against employee-vendor relationships and collusion ? The annual audit requires any employee to disclose any vendor relationship in which the employee receives a direct benefit. This is called the Related Third Party Transaction disclosure. Failure to disclose this relationship, as well as any other act of vendor collusion, if discovered to exist, are subject to ethics review and other potential disciplinary actions.

Recommended Action: Recommendation to endorse, refer to Codes & Ordinances.

§7-38 Legal basis.

The provisions of this article governing purchasing procedures to be used by the City of Rochester are incorporated with the Administrative Code in accordance with the requirements of Section 27 of the Rochester City Charter.

§ 7-39 Purchase orders required.

Purchase orders authorized by the proper authority shall be used in all instances.

§ 7-40 Purchasing procedures.

[Amended 9-4-2007; 10-15-2013]

A. All purchases shall have electronic approval, and said sums for each category below shall not be exceeded for any one item, or combination of items to be purchased from any single vendor. Approval levels are noted for each category.

~~A.B. All~~ All Purchases ~~under one up to five thousand dollars one dollar (\$1,001.) (\$5,000)~~ shall have the electronic approval of the Department Head and Purchasing Department. ~~with the limitation that said sum shall not be exceeded for any one item or combination of items to be purchased from any single vendor.~~

~~B.C.~~ All purchases ~~one five thousand and one dollars (\$1,000.) (\$5,001)~~ up to fifteen ~~than ten thousand one dollars (\$15,000) (\$10,001.)~~ shall have a minimum of three (3) quotations comparable for the same product or service quotes. ~~The three quotations -must be written vendor responses, no verbal quotations allowed. The quotation, or notes, must be attached to the requisition request. Approval is required by Department Head, Purchasing Department, Finance Director, or Deputy Finance Director, before conversion to purchase order.~~

~~If three quotes are not available then an exception may be made with the approval of the City Manager, or his/her designee, clearly documenting the reason for the exception in the electronic requisition document. The maximum of ten thousand dollars (\$10,000.) shall not be exceeded for any one item or combination of items to be purchased from any single vendor.~~

~~C.D.~~ All purchases fifteen thousand and one dollars (\$15,001) or greater require competitive sealed bid process. Utilization of approved vendor lists, or other approved bid lists may be substituted for the sealed bid process with approval of City Manager, or designee. Approval is required by the Department Head, Purchasing Department, Finance Director, or Deputy Finance Director, and City Manager. Bid results/quotation notes must be attached to requisition request.

E. Exceptions to the above may be allowed for the following, provided its determined to be in the best overall interest of the City; Approval required by City Manager, or designee.

1 Professional service contracts

2. Sole Source Vendors.

3 .Computers, complex Information Technology (IT) equipment, and software.

4. Documented reasons why the bid or required amount of quotations cannot be sourced

5. Emergency situations which create immediate risk to City.

~~D. All individual item purchases or contracts over ten thousand dollars (\$10,000.) shall require a competitive sealed bid process and approval of the department head, Finance Director and the City Manager. Exceptions for purchases over ten thousand dollars (\$10,000.) may be allowed at the discretion of the City Manager for professional service contracts, computer software/hardware, passenger vehicles/one-ton vehicles or smaller, or other items where comparative pricing instead of a sealed bid process may be in the best overall interest of the City. The City Council shall be formally notified whenever an exception to the sealed bid process occurs.~~

§ 7-41 Sale of tax-deeded property.

[Amended 2-1-2005]

- A. In accordance with the provisions of RSA 80:42 and/or 80:80, the City Manager is hereby indefinitely, and until such time as this section is repealed, authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes; provided, however, that a public auction and/or advertised sealed bid sale is held, and the results of said public auction and/or sealed bid sale are confirmed by a majority vote of the City Council. In conducting such public auction and/or sealed bid sale, the City Manager may establish a minimum amount for which the property is to be sold and the terms and conditions of sale.
- B. The City Manager, by ordinance, may be authorized to dispose of tax liens or tax-deeded property in a manner otherwise than provided in this section, as justice may require.
- C. Upon the affirmative two-thirds vote of the Rochester City Council, the City Manager may be authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes without conducting a public auction and/or advertised sealed bid sale, subject to such terms and conditions as the City Council shall establish.
- D. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the City Manager to transfer the tax lien(s) and/or convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the City to retain a mortgage interest in the property, or to reimpose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the Registry of Deeds. This subsection shall not be construed to obligate the City to make any such conveyance or agreement.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Veterans Credits & Exemptions

Date Submitted: August 2, 2019

Name of Person Submitting Item: Jonathan Rice- Chief Assessor

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

Meeting Date Requested: August 5, 2019, 2019

Issue Summary Statement: Attached is summary of Veterans Credits, and Exemptions. The thresholds were recently changed in May 2018. This is a follow up from the 7-9-19 Finance Committee meeting. Chief Assessor Rice asked to present similar size community comparisons of Veteran's Credits & Exemptions, and identify number of elderly/disabled applications that have been denied since the May 2018 threshold adjustments.

Recommended Action: Discussion/review



City of Rochester, New Hampshire

ASSESSING DEPARTMENT

19 Wakefield Street, Rochester, NH 03867
(603) 332-5109 Assessor@rochesternh.net
www.rochesternh.net

INTEROFFICE MEMORANDUM

TO: Finance Committee

FROM: Jonathan Rice, Chief Assessor

DATE: June 25, 2019

SUBJECT: Elderly and Disabled Exemption Denials & All Veterans' Tax Credit

In response to Councilor Walker's request for information on the number of taxpayers who applied and were denied either an elderly or disabled exemption, including the reason for the denial, I have prepared the following tables for 2018 and 2019.

2018 ELDERLY & DISABLED DENIALS		
	\$ OVER	
REASON	INCOME	ASSETS
INCOME	\$10,561	
INCOME	\$18,057	
INCOME	\$ 55	
INCOME	\$14,399	
INCOME	\$45,100	
ASSETS		\$50,649
ASSETS		\$11,040
BOTH	\$ 5,261	\$32,221

2019 ELDERLY & DISABLED DENIALS		
	\$ OVER	
REASON	INCOME	ASSETS
INCOME	\$11,097	
INCOME	\$18,648	
INCOME	\$45,519	
INCOME	\$15,678	
INCOME	\$ 6,370	
INCOME	\$ 2,615	
INCOME	\$ 5,336	
INCOME	\$ 8,410	
INCOME	\$ 3,048	
INCOME	\$ 3,201	
INCOME	\$ 3,213	
INCOME	\$11,213	
INCOME	\$ 196	
INCOME	\$ 7,849	
ASSETS		\$128,417
ASSETS		\$ 82,702
ASSETS		\$130,909
ASSETS		\$ 37,565
ASSETS		\$ 13,102
BOTH	\$ 2,682	\$ 21,496
BOTH	\$ 2,726	\$138,818
BOTH	\$ 3,965	\$ 12,497
RESIDENCY		
WITHDREW		
WITHDREW		

In response to Councilor Walker's request for additional information on the status of the adoption of RSA 72:28-b All Veterans' Tax Credit in similar sized communities and the increase in the number of qualified veterans granted the credit in year 1, I have prepared the following analysis.

All Veterans' Tax Credit							
	Est. # of Gap Veterans	RSA 72:28-b Adopted	# Approved/Pending		Credit Amount \$		3-Year Phase-In
			1st Year	2nd Year	RSA 72:28	RSA 72:28-b	
Concord	548	Yes, 2019	8	-	\$150	\$150	No
Derry	548	No	-	-	\$500		
Dover	548	Yes, 2018	19 (4%)	unk	\$500	\$500	No
Keene	274	No	-	-	\$225		
Manchester	1,369	Yes, 2019	66 (5%)	-	\$400	\$200	Yes: '19=\$200, '20=\$300, '21=\$400
Merrimack	548	Yes, 2018	55 (10%)	unk	\$500	\$500	No
Nashua	1,317	Yes, 6/2017	78 (6%)	0	\$500	\$165	Yes: '17=\$165, '18=\$330, '19=\$500
Portsmouth	394	Yes, 2017	30 (8%)	5	\$500	\$500	No
Salem	485	Yes, 2017	39 (8%)	8	\$500	\$500	No
Last Updated: 7/31/2019							

I have also attached a memo prepared for the Finance Committee dated September 25, 2017, in which I provided a full analysis for the All Veterans' Tax Credit statute. As of the date of the attached 2017 memo, only 3 of the state's 10 largest communities had adopted RSA 72:28-b. Please note in the table above that as of July 31, 2019, 8 of the 10 municipalities have adopted the statute.

Rochester's Standard Veterans' Tax Credit amount is \$300. We have estimated that there are as many as 85 approved gap Veterans in Rochester. Thus, if the All Veterans' Tax Credit was adopted the first year without implementing a 3-year phase in the cost would be approximately \$25,500. On the other hand, if a phased in approach was adopted for the All Veterans' Tax Credit, let's say \$100, \$200, \$300 than the estimated first year cost would be reduced to \$8,500.



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September 25, 2017

To: Finance Committee

From: Jonathan Rice, Chief Assessor
RE: RSA 72:28-b All Veterans' Tax Credit

RSA 72:28-b (below) went into law effective August 8, 2016. This all veterans' tax credit was created with "gap" veterans in mind; those veterans that did not serve during a qualifying war or armed conflict and did not receive a qualifying medal but served at least 90 days of active duty and received an Honorable discharge.

Senate Bill 80 was signed into law by the Governor on June 8, 2017. This bill allows a town or city adopting the all veterans' credit against property taxes to phase-in the amount over 3 years. See ***Bold Italics*** below.

72:28-b All Veterans' Tax Credit. –

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28. ***A town or city with an existing standard or optional veteran's tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veteran's tax credit over a 3-year period to match the standard or optional veterans' tax credit.***

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

There is no requirement that the phase-in period be completed in equal increments. Thus, municipalities have complete control over the 3-year incremental increase so long as by year 3 the credit granted be the same as the amount of the standard or optional tax credit in effect under RSA 72:28.

Currently there are 1,667 veterans in Rochester receiving the standard veterans' tax credit of \$250 under RSA 72:28. In the tables below I have utilized two formulas for estimating the impact of adopting RSA 72:28-b here in Rochester. The tables below present a worst case scenario, as if every "gap" veteran or surviving spouse would apply and qualify for the all veterans' tax credit at \$250.

METHOD A	Number	Credit Amount	Total Cost	Notes
Total Veterans	3,116			90% accuracy per Census
Percentage of NH Veteran Homeowners	0.81			Housing Assistance Council
Estimated number of Veteran's Homeowners	2,524			Housing Assistance Council
Currently Receiving Benefit under RSA 72:28 "Standard" (Rochester)	1,667	\$250	\$416,750	
Number of Veterans Remaining (may qualify under RSA 72:28b)	857	\$250	\$214,240	Does not take into consideration veteran's who would not qualify based on a less-than Honorable discharge, less than 90 days active duty or attrition.

METHOD B	Number	Credit Amount	Total Cost	Notes
Currently Receiving Benefit under RSA 72:28 "Standard" (New Hampshire)	54,790			
Currently Receiving Benefit under RSA 72:28 "Standard" (Rochester)	1,667			0.0304 percent of NH Total
Number of "GAP" Veterans	33,798			2014 NH Employment Security Report
Percentage of NH Veteran Homeowners	0.81			Housing Assistance Council
Number of "GAP" Veteran Homeowners	27,376			
Rochester's portion of "GAP" Veteran Homeowners	833	\$250	\$208,233	Does not take into consideration veteran's who would not qualify based on a less-than Honorable discharge, less than 90 days active duty or attrition.

The results of these two methods complement one another with a total worst case scenario impact of between \$208,233 and \$214,240. Keep in mind that it is incredibly unlikely that all identified "gap" veterans would qualify for the all veterans' tax credit due to minimum qualifications and attrition.

To estimate the actual potential impact of adopting RSA 72:28-b I have researched 9 of the top 10 largest municipalities by population in the State of New Hampshire (Rochester is #6 on the list). The results of my analysis are in the table below.

All Veterans' Tax Credit							
	Est. # of Gap Veterans	RSA 72:28-b Adopted	# Approved/Pending		Credit Amount \$		3-Year Phase In
			2017	2018	RSA 72:28	RSA 72:28-b	
Concord	548	No	-	-	\$150		
Derry	548	No	-	-	\$500		
Dover	548	No*	-	-	\$500		
Keene	274	No	-	-	\$225		
Manchester	1,369	No	-	-	\$400		
Merrimack	548	No	-	-	\$500		
Nashua	1,317	Yes, 6/2017**	78 (6%)	0	\$500	\$165	Yes: '17=\$165, '18=\$330, '19=\$500
Portsmouth	394	Yes, 2017	30 (8%)	5	\$500	\$500	No
Salem	485	Yes, 2017	39 (8%)	8	\$500	\$500	No
*Council will likely adopt for 2018 w/ 3-yr phase in							
**2017 application deadline extended until 8/21/17							

My experience has been that most municipalities wait until a resident petitions a warrant article at town meeting to adopt RSA 72:28-b. This may be due to the cost of adopting this tax credit. However, the initial cost of adoption was significantly reduced when the Governor signed SB80 into law on June 8, 2017.

If adopted, I am not aware of any absorption formulas to effectively calculate (estimate) the number of "gap" veterans who will apply and qualify for the tax credit in years 1, 2 and 3. However, as indicated in the table above 8% of the "gap" veterans identified in both Portsmouth and Salem (adopted RSA 72:28-b with no phase-in) were granted in the first year while only 6% of Nashua's "gap" veterans were granted the tax credit in year 1 of their 3-year phase in. I cannot be certain there is any correlation with the slight percentage difference in approved tax credits between the non-phase-in and phase-in options.

In my opinion, perhaps the biggest factor in determining how many veterans apply and are approved for the all veterans' tax credit is how it is publicized. If adopted, I believe there will be a direct correlation between the number of applications and the advertising efforts. In my estimation, 6 to 10% of the total "gap" veterans would

apply and qualify for the exemption in the first tax year. That equates to approximately 85 approved “gap” veterans at a cost of \$21,250 in year 1, if the all veterans’ tax credit is adopted without a 3-year phase-in (85 x \$250).

In conclusion, the signing of SB80 into law provides municipalities with the ability to lessen the initial cost of adopting the all veterans’ tax credit and will likely lead to an increase in the number of communities adopting this tax credit. However, the fact of the matter remains that 7 of the state’s 10 largest municipalities have yet to adopt the tax credit. While I believe the calculations do a decent job providing rough estimations of the total potential impact of adoption, I do not believe they should be relied upon. In my opinion, this is a feel good law in that the community can “feel good” giving something back to our Veterans (or their surviving spouses) who served at least 90 days of active duty and were Honorably discharged. However, this tax credit like any other tax credit/exemption comes with a cost to every other Rochester taxpayer who will be asked to share in this act of good will.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Administrative Code 7-62 Undesignated Fund Balance

Date Submitted: 8/6/19

Name of Person Submitting Item: Roland Connors-Deputy Finance Director

E-mail Address: roland.connors@rochesternh.net

Meeting Date Requested: August 13, 2019

Issue Summary Statement: Review of Administrative Code 7-62 Undesignated Fund Balance at the April 9, 2019 Finance Committee meeting requested some additional updates. The changes were referencing the Ordinance in the Policy, and added language in regarding non-recurring requiring 2/3'rds Council vote.

Recommended Action: Review/Discussion/Acceptance referral recommendation to Codes & Ordinances Committee.

The following Code does not display images or complicated formatting. Codes should be viewed online.
This tool is only meant for editing.

§ 7-62 ~~Undesignated~~ General Fund unassigned fund balance.

- 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 section 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 section, the Rochester City Council recognized that it is prudent financial practice for municipalities such as Rochester to establish and maintain ~~an~~ undesignated a minimum General Fund Unassigned fund balance (as hereinafter more particularly defined) of between 58% and 1017% of their respective total general General fund ~~Fund~~ appropriations expenditures. General Fund expenditures include City, County, and School collectively.
- B. Minimum ~~undesignated~~ General Fund unassigned fund balance requirement. The ~~C~~ general F ~~Fund~~ Unassigned F fund balance of the City, at the end of any fiscal year, as established and reported to the State of NH on Form MS-535 "Financial Report of the Budget" and confirmed within the notes of the City's annual 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 audited financial statements, shall for the purposes of this section be designated as the "~~undesignated~~ Unassigned fund balance" of the ~~g~~ General F ~~Fund~~ of the City of Rochester, and shall be referred to throughout this section as the "~~undesignated~~ Unassigned fund balance." The ~~undesignated~~ unassigned fund balance for any fiscal year shall be maintained at a minimum level of between not less than 5% and 17% of the actual total gGeneral Ffund ~~appropriations expenditures~~ for the City for that fiscal year.
- C. Use of ~~undesignated~~ General Fund Unassigned fund balance – Non-Recurring. In any subsequent fiscal year, the City Council may, upon adoption of a written resolution, by a two-thirds majority vote, after notice and public hearing, utilize the excess of the actual ~~Unassigned F~~ Unassigned F fund balance of the ~~G~~ general f ~~Fund~~ (as determined by the annual audit of the City) over the prescribed ~~undesignated~~ unassigned fund balance level established in Subsection **B** of this section 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-~~ Use of General Fund undesignated Unassigned Ffund Bb balance – Recurring. At any time in a budget year, the City Council may, upon adoption of a written resolution, by ~~majority~~ a two-thirds majority vote, after notice and public hearing, make ~~emergency~~ appropriations from the ~~G~~ general F ~~Fund~~ Unassigned Ffund balance of the City of Rochester to meet an essential need for public expenditure. If such ~~emergency~~ appropriation reduces the ~~undesignated~~ unassigned fund balance to a level below the minimum prescribed by Subsection **B** of this section, the resolution authorizing such appropriation shall include a plan to restore the ~~undesignated~~ Unassigned F ~~Fund~~ Bb balance to the minimum level established in Subsection **B** of this section within a period not to exceed 2 years.

*This section supplements and supersedes the provisions promulgated under the City of Rochester Fund Balance Policy

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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:

- Provide sufficient cash flow for the daily financial needs,
- Secure and maintain investment grade bond ratings,
- Offset significant economic downturns or revenue shortfalls, and
- 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 7-62.

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 Governmental Accounting Standards Board (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.

General Fund Unassigned Fund Balance

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 section 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 section, the Rochester City Council recognized that it is prudent financial practice for municipalities such as Rochester to establish and maintain a minimum General Fund unassigned fund balance (as hereinafter more particularly defined) of between 8% and 17% of total General Fund expenditures. General Fund expenditures include City, County, 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.

Minimum General Fund unassigned fund balance requirement.

The General Fund unassigned fund balance of the City, at the end of any fiscal year, as established and reported to the State of NH on form MS-535 "Financial Report of the Budget" and confirmed within the notes of the City's annual audited financial statements, shall for the purposes of this section be designated as the "unassigned fund balance" of the General Fund of the City of Rochester, and is referred to throughout section 7-62 of the City ordinance as the "unassigned fund balance." The unassigned fund balance for any fiscal year shall be maintained at a minimum level of between 8% and 17% of total General Fund expenditures for the City for that fiscal year.

Use of General Fund unassigned fund balance – Non-Recurring.

In any subsequent fiscal year, the City Council may, upon adoption of a written resolution, by a two-thirds majority vote, after notice and public hearing, utilize the excess of the actual unassigned fund balance of the General Fund (as determined by the annual audit of the City) over the prescribed unassigned fund balance level established in Subsection **B** of section 7-62 of the City ordinance 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.

Use of General Fund unassigned fund balance - Recurring.

At any time in a budget year, the City Council may, upon adoption of a written resolution, by a two-thirds majority vote, after notice and public hearing, make appropriations from the General Fund unassigned fund balance of the City of Rochester to meet an essential need for public expenditure. If such appropriation reduces the unassigned fund balance to a level below the minimum prescribed by Subsection **B** of section 7-62 of the City ordinance, the resolution authorizing such appropriation shall include a plan to restore the unassigned fund balance to the minimum level established in Subsection **B** of section 7-62 of the City ordinance within a period not to exceed 2 years.

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:

- At least bi-annually
- If there is a change by GASB concerning fund balance reporting
- If there is a reasonable probability that the General Fund unassigned fund balance is expected to exceed 17 percent in the current or next budget cycle

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: 2019 Fireworks, recap discussion of 2020

Date Submitted: 8/6/19

Name of Person Submitting Item: Chris Bowlen, Director of Recreation

E-mail Address: chris.bowlen@rochesternh.net

Meeting Date Requested: August 13, 2019

Issue Summary Statement: Review 2019 City fireworks, discuss plans for 2020

Recommended Action: Review/Discussion:

MSullivan-Finance Comments: If the annual appropriation for Fireworks is to be considered recurring then moving forward the funds will automatically be included in City Manager Proposed Budget. Request would then be subject to any Council actions during the Committee of the Whole workshops. Presentation in advance to Finance Committee is not necessarily needed. However, a fiscal year crossover exists if advanced reservation, deposit, or full payment is required before budget adoption occurs. When this occurs Finance pre-pays the expense out of the current fiscal year's cash pending adopted appropriation for the next fiscal year. The complication becomes if the Fireworks appropriation is removed from the budget, and if a cancellation penalty is imposed. In a case where any portion of the advanced payment is lost a corresponding expense is recorded in the fiscal year that cash funds were advanced. This are standard GASB bookkeeping details. In order to avoid fiscal year crossover details, entering into a multi-year contract with the pyrotechnics company is a good idea. In the agreement it could be stipulated reservation is made a year in advance, and payment occurs first week of July in following year, subject to non-appropriation clause, no cancellation fee if notice of cancellation is received at least 30 days in advance.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: National Fitness Court, Outdoor Gym

Date Submitted: August 7, 2019

Name of Person Submitting Item: Jennifer Murphy Aubin, Economic Development Department

E-mail Address: Jennifer.Murphy.Aubin@RochesterNH.net

Meeting Date Requested: August 13, 2019

Issue Summary Statement:

Below are the two funding options for the Fitness Court, for either this year or the following year, for the committee to consider:

Option 1 - FY 20

Project Start: Fall 2019, Potential Project Completion by December 2019

Funding request for \$197,000 supplemental appropriation from the General Fund for National Fitness Court, Outdoor Gymnasium.

The timing of the Rochester National Fitness Court project coincides with Department of Public Works/Recreation playground and gymnasium upgrades at the Commons and Hanson Pines, to occur in the fall 2019 or early spring of 2020. Installing the Rochester Fitness Court in fall or early spring is optimal prior to high public use (Summer Concert series, Farmers Market, etc.) of the Commons or Hanson Pines.

Shipping the Fitness Court by December 2019 and storing it until spring saves \$5,000. The total space needed to store is 15'x15', which Public Works Director, Peter Norse, confirms there is space to house it. Fitness Court equipment ships within 2 – 3 weeks.

Funding Sources (pending City acceptance of funds):

- Comcast, \$10,000 sponsorship
- National Fitness Court, \$30,000, grant

Comcast's \$10,000 sponsorship is flexible in the timeline for FY 20 or FY 21. Attached is the branding package and the high visibility for the sponsor. Communities across the

country access funding sources through crowd funding, corporate sponsorship or city funding.

Staff applied for the \$30,000 NFC Grant for FY 21. The FY 20 NFC Grant \$30,000 is still available.

Option 2 - FY 21

Project Start: July 2020, Potential Project Completion by Fall 2020

Funding request for \$202,000 supplemental appropriation from the General Fund for National Fitness Court, Outdoor Gymnasium. There a \$5,000 increase to starting the project in FY 21.

Funding Sources (pending City acceptance of funds):

- Comcast, \$10,000 sponsorship
- National Fitness Court, \$30,000
- CDBG funding request for \$64,000

The Fitness Court funding amount is dependent on the availability of CDBG funds, which changes each year and not guaranteed. Community Development Committee generally makes its funding recommendations at its February or March meeting, with City Council votes on final funding allocations at its May meeting. If accepted, it will be a later July 2020 project start due to environmental review. Rochester Fitness Court installation would occur at the height of the recreational and community use.

Use of CDBG funds for installation triggers Davis-Bacon labor requirements, with higher wages and monitoring and add to overall project cost. Simultaneous projects, like the playground equipment upgrades and the potential Rochester Fitness Court, while accessing CDBG funds may trigger additional monitoring and/or cost if grouped together.

However, utilizing CDBG funds for National Fitness Court equipment would not trigger additional monitoring.

Recommended Action:

Review funding options and appropriate funding; make a recommendation to Council for funding this project in either FY 20 or FY 21.

Attachments:

- Budget Comparison of Options
- Quotes for FY 20/FY21
- CDBG - Davis Bacon Wage Rates
- Comcast Sponsorship Branding package (pending Council acceptance of funds)
- Fitness Court Delivery Size/Storage

Budget Comparison for National Fitness Court, Outdoor Gym Project

Two Options for Timing & Funding Consideration

Option 1

FY20 - Shipping/Storing saves \$5,000

Expenses

Fitness Court & Marketing Campaign	\$120,000
Freight & Packing	\$4,000
Fitness Court Installation Kit	\$1,500
Sponsor Fitness Court Color/Design	\$10,000
Site Work - Concrete Slab	\$40,000
Fitness Court Assembly	\$20,000
Sign Graphics Installation	\$1,500

NFC Program Expenses \$197,000

Option 2

FY21 - Shipping costs are \$5,000 more

Expenses

Fitness Court & Marketing Campaign	\$125,000
Freight & Packing	\$4,000
Fitness Court Installation Kit	\$1,500
Sponsor Fitness Court Color/Design	\$10,000
Site Work - Concrete Slab	\$40,000
Fitness Court Assembly	\$20,000
Sign Graphics Installation	\$1,500

NFC Program Expenses \$202,000

NFC Install team, DPW or local vendor

Revenue/Sponsorship

General Fund Appropriation	\$157,000
Comcast Sponsor	\$10,000
NFC Grant	\$30,000

Total Revenue \$197,000

Revenue/Sponsorship

General Fund Appropriation	\$98,000
Comcast Sponsor	\$10,000
NFC Grant	\$30,000
CDBG Funding	\$64,000

Pending CDBG decision

Total Revenue \$202,000



QUOTE

City of Rochester, NH
31 Wakefield Street
ROCHESTER NH 03867
USA

Date
Aug 5, 2019

Expiry
Nov 5, 2019

Quote Number
QU-0104

National Fitness
Campaign LLC
For all questions
regarding this quote,
contact: info@nfchq.com

Description	Quantity	Unit Price	Tax	Amount USD
Fitness Court and National Campaign Resources - \$30,000 National Sponsor Grant Award	1.00	90,000.00	Tax Exempt	90,000.00
Freight, Packing and Insurance for shipment	1.00	4,000.00	Tax Exempt	4,000.00
The Fitness Court® Installation Kit	1.00	1,200.00	Tax Exempt	1,200.00
			Subtotal	95,200.00
			TOTAL USD	95,200.00

Terms

1. PAYMENT TERMS

Purchaser will pay Seller 50% of the Purchase Price at least 30 days prior to the Shipping Date. Purchaser will pay the remaining 50% of the Purchase Price within 30 days of the Delivery Date. These payment terms will apply unless other approved payment terms have been agreed to by both parties.

2. SHIPPING AND DELIVERY

Shipping costs are estimates based on final delivery location. FOB Munford, AL. Purchaser is responsible for shipping costs, including packing, insurance and freight.

3. TAX EXEMPTION



QUOTE

City of Rochester, NH
31 Wakefield Street
ROCHESTER NH 03867
USA

Date
Aug 5, 2019

Expiry
Nov 5, 2019

Quote Number
QU-0341

National Fitness
Campaign LLC
For all questions
regarding this quote,
contact: info@nfchq.com

Description	Quantity	Unit Price	Tax	Amount USD
Fitness Court and National Campaign Resources - \$30,000 National Funding Award	1.00	95,000.00	Tax Exempt	95,000.00
Freight, Packing and Insurance for shipment	1.00	4,000.00	Tax Exempt	4,000.00
The Fitness Court® Installation Kit	1.00	1,200.00	Tax Exempt	1,200.00
			Subtotal	100,200.00
			TOTAL USD	100,200.00

Terms

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2. SHIPPING AND DELIVERY

Shipping costs are estimates based on final delivery location. FOB Munford, AL. Purchaser is responsible for shipping costs, including packing, insurance and freight.

3. TAX EXEMPTION

The Fitness Court® — Shipping and Delivery Information



Information below is designed to familiarize you with the storage, unloading and packaging of the Fitness Court, to help identify an appropriate location for acceptance of delivery.

Feel free to reach out to your Partnership Activation contact with any questions.

Total Weight: 8.5k lbs = 2k lbs (Crate) + 4k lbs (Court boxes) + 2.5k lbs (Tile pallets)

Packaging: The Fitness Court will arrive in a large crate (9' x 5' x 5'), with an additional 40 boxes outside of the crate, some on pallets. The Fitness Court Tile and The Fitness Court Installation Kit will arrive on 3 additional pallets, wrapped separately.

Storage: The approximate storage space requirements are 15' x 15'. In most cases, we recommend indoor storage, as the cardboard boxes are susceptible to weather damage.

For unloading, you will want to have 4-5 people and a loading dock. A forklift is required.

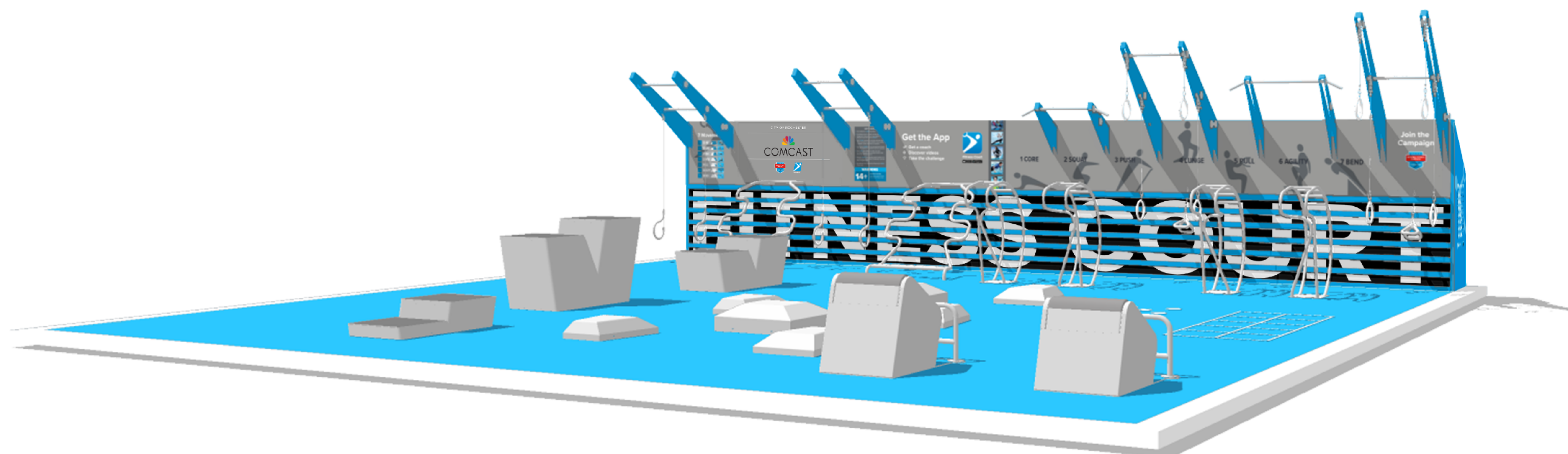
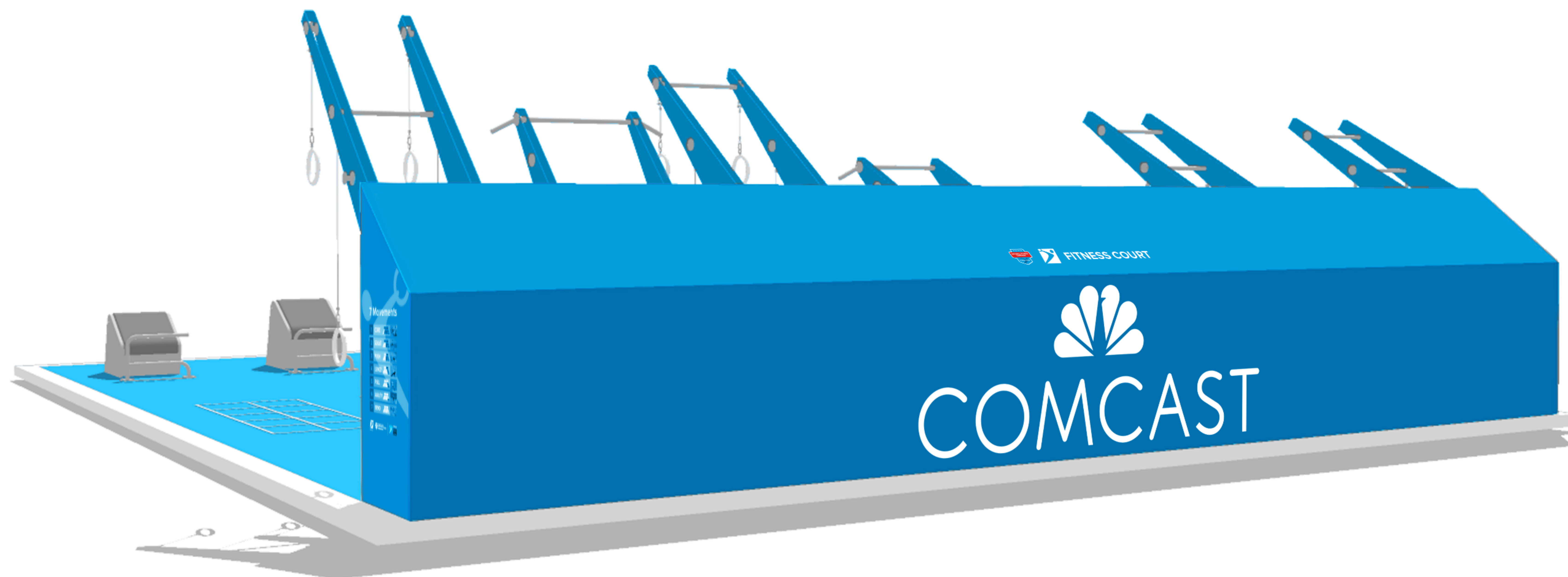
IF YOU DO NOT HAVE A LOADING DOCK: You will also need an industrial pallet jack, rated for at least 3,000 lbs, to transport the crate and pallets to the edge of the truck, for the forklift to unload.

Photo 1: Court loaded for shipment



Photo 2: Typical storage configuration





NATIONAL FITNESS CAMPAIGN

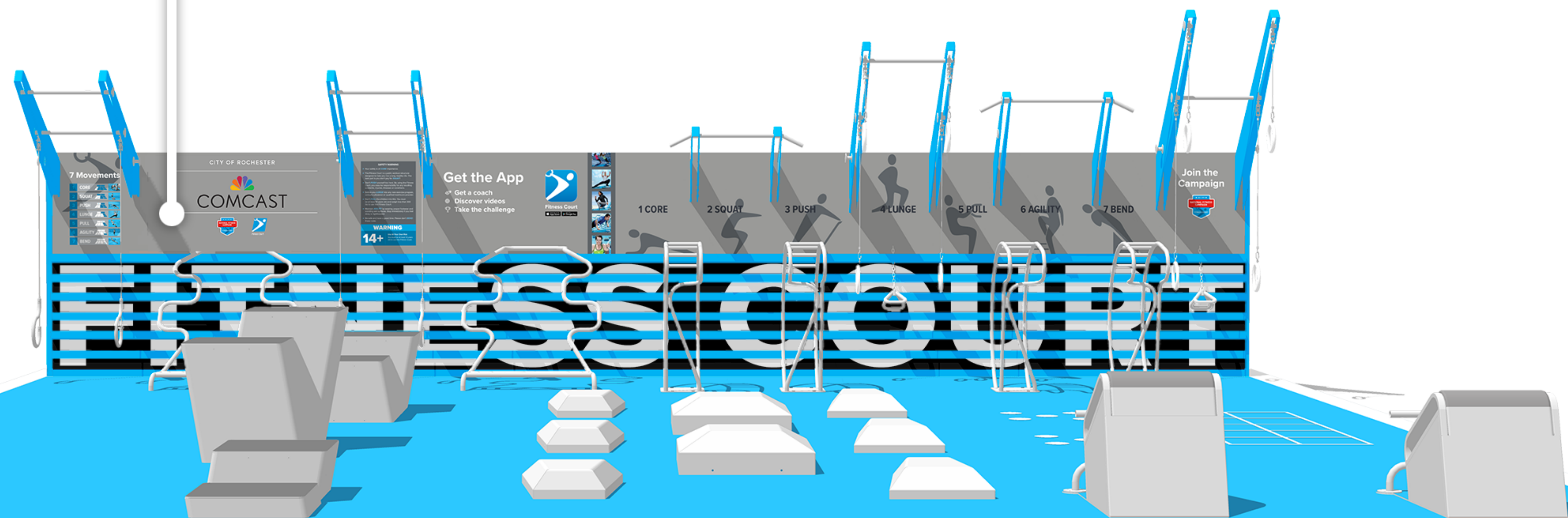


NATIONALFITNESSCAMPAIGN.COM
(415) 702-4919 | BRIANNAHM@NFCHQ.COM

CITY OF ROCHESTER



COMCAST



FINANCE COMMITTEE

Agenda Item

Agenda Item Name: RSA 79E for 73-77 North Main Street

Date Submitted: 8/2/2019

Name of Person Submitting Item:

Justin Gargiulo

E-mail Address:

Justin.gargiulo@greatnorth.net

Meeting Date Requested: August 13, 2019

Issue Summary Statement: Request for tax relief using RSA 79E for 73-77 North Main Street. The owner will be renovating 10,348 SF of the building. The first floor will consist of approximately 2,863 of commercial space with the second and third floors being used for residential. There is a potential for 7-8 residential units. Renovations are estimated at \$950,000 which is approximately an increase of 374% of the assessed value. They are requesting tax relief for 11 years.

Recommended Action: RSA 79-E places time limits on the governing body to render a decision. In this case the time period to hold a public hearing before 9/17/19. A final decision by City Council is required within 45 days of the public hearing.

Request the Finance Committee's support for tax relief on 73-77 North Main Street to support goals and objectives of the Downtown Revitalization Master Plan. Also request the Finance Committee to recommend the appropriate number of years and covenants in accordance of the provisions of RSA 79-E



City of Rochester, New Hampshire

Division of Community & Economic Development

31 Wakefield Street, Rochester NH 03867

Application Revised January 1, 2015

Community Revitalization Tax Relief (per RSA 79E)

City of Rochester, New Hampshire

Application must be accompanied by **\$150 application fee** payable to "City of Rochester"

Date of Preparation: 7/18/19

Property information

Property address/location: 73-77 North Main Street

Name of building (if any): Hartigan Block Building

Tax map & lot #: 0121-0369-0000 Year built: 1905

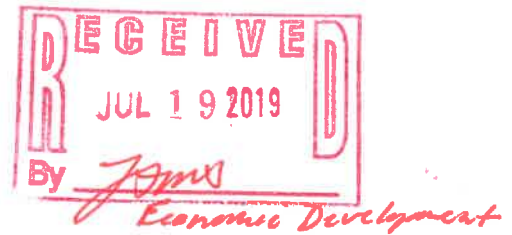
Square Footage: 10,348 Condition: Poor

Zoning: Mixed Residential Vacant, how long: 3+ years

Is this structure eligible or listed on the State or National Register of Historic Places, or located in a local, state or federal Historic District? Yes ☒ No ☐

Name of District: Downtown Rochester Historic District

Existing Uses: Describe the units by type and size, how many floors Vacant office and retail building with three floors. Approximately 10,348 sq. feet.



Change of Use?: Yes

Property Owner

Name (include name of individual): 73 North Main, LLC (Justin Gargiulo – Manager)

Company: c/o Great North Property Mgmt.

Mailing address: 3 Holland Way – Exeter, NH 03833

Telephone #: 603-766-8784 Email: justin.gargiulo@greatnorth.net

Applicant or Agent Contact:

Name (include name of individual): SAME AS ABOVE

Company: _____

Mailing address: _____

Telephone #: _____ Email: _____

EXHIBIT

Proposed Project Information

Name of Architect (if known): **Art Form Architecture, Inc.**

Name of Licensed Contractor (if known): **AHA Contracting LLC**

Will the project include rehabilitation of residential units? **Yes** If yes, how many 8

Are the residential units defined as "affordable"? Yes _____ No **X**

(The current affordable rents in the City of Rochester are available at www.NHHFA.org)

Describe the commercial space, square footage, uses and conditions: **Approximately 2,863 square feet of open space that can be used for restaurant, office or retail space.**

Would like the ability to offer outside seating (along Union Street) as well if tenant wanted that for their business.

Please describe in detail the public benefits associated with this project? You may attach pages to the application for this and the following question. (RSA 79-E:7)

The public benefits associated with this project are as follows:

It enhances the economic vitality of the Downtown District.

It enhances and improves a structure that is culturally and historically important on a local level within the existing historic district.

It promotes safety and a great sense of community in the downtown district.

It also will increase the residential housing an urban/town center area.

Explain the project in your own words: **The project will consist of creating 7 new market rate residential units on the 2nd and 3rd floors along with a first floor commercial / retail / restaurant space that will help to enhance the vitality of the downtown area. This is a complete gut/renovation and is quite an extensive project.**

Pre-Rehabilitation Ad Velorum Tax Valuation **\$150,000 bank assessment / \$253,000 Town**
Please obtain a Property Record Card from the Rochester Assessing Department, and include a copy with the application.

Does the estimated cost of rehabilitation exceed 15% of pre-rehabilitation valuation, or

\$75,000, whichever is lower? YES **X** NO _____ % _____

Note: This program is available for projects where the rehabilitation cost equals or exceeds 15% of the pre-rehabilitation assessed valuation or \$75,000, whichever is lower. If your project does not meet this standard, it is not eligible for Tax Relief under RSA 79e.

Project costs

Describe work that will constitute the substantial rehabilitation and estimated/projected costs.

Historic Restoration: _____ Cost: **\$0**
Sustainability/Efficiency: _____ Cost: **\$0**
Interior Alterations: _____ Cost: **\$500,000**

Reframing, kitchens, insulation, paint, etc.

Exterior Alterations: _____ Cost: **\$40,000**

New rubber roof, windows, doors

Structural: _____ Cost: **\$0**
Electrical: _____ Cost: **\$65,000**

All new electrical throughout building

Plumbing: _____ Cost: **\$120,000**

Replumbing the entire building.

Mechanical: _____ Cost: **\$100,000**

New air conditioning and heating throughout entire building

Safety/Fire Protection: _____ Cost: **\$125,000**

Fire alarms and sprinklers per City Code

Other: _____ Cost: \$ _____

Expected construction dates. **Start: Fall 2019 Finish: Spring 2020**

Total project cost: ~ **\$ 950,000**

Please attach written estimates whenever possible.

Will any state or federal grants or funds be used in this project? Yes _____ No **X**

If yes, please provide information in detail on an additional sheet.

Note: *The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.*

Other Approvals and Information

Please include the scheduled date of review or attach the **Notice of Decision** as appropriate:

Project Narrative or Letter of Intent to Planning: _____ Date: _____

Historic District Review: _____ Date: _____

(Required if Requesting Historic Incentive)

Special Downtown Review: _____ Date: _____

Minor Site Review: _____ Date: _____

Zoning Board of Adjustment: _____ Date: _____

Conservation Commission: _____ Date: _____

DPW Driveway/Water/Sewer: _____ Date: _____

State Permits or Requirements: _____ Date: _____

Other (please specify): _____ Date: _____

Application Checklist

(Applications are not complete, and review will not be scheduled, until all supporting items are delivered)

- ☐ Completed Application form with signatures.
- ☐ Application Fee made payable to City of Rochester
- ☐ Documentation and photos of Historic Information
- ☐ Copy of Property Record Card
- ☐ Description of Public Benefit
- ☐ Site plans, diagrams, elevations associated with the Project
- ☐ Cost Estimates associated with the Project
- ☐ Documentation of State or Federal Funds
- ☐ Notice of Decision for Other Reviews
- ☐ Request for Tax Relief

Request for Community Revitalization Tax Relief

- 5 Substantial Rehabilitation Tax Relief Incentive (Up to 5 Years)
- 2 Additional Tax Relief Incentive for New Residential Units (Up to 2 Years)
- Additional Tax Relief Incentive for Affordable Housing (Up to 4 Years)
- 4 Additional Tax Relief for rehabilitation of historic places* (Up to 4 Years)

** Rehabilitation in accordance with the in accordance with Secretary of Interior's Standards for Rehabilitation.*

Please explain your request for the above tax relief categories. You may attach an additional sheet. In order to make this a viable project that makes financial sense to move forward with we do need the taxes to be held at the current level otherwise the project will lose money and will result in the building remaining vacant for an undetermined amount of time. Unfortunately, with the building costs in 2019 and the rents that can be achieved the margins are extremely tight. Thank you for your consideration.

Submission of Application

This application must be signed by the property owner. Please submit an electronic version and /or a complete package of information to:

Rochester Community & Economic Development
Mail: 31 Wakefield St, Rochester, NH 03867
Office: 150 Wakefield St, Rochester NH 03867
Karen.Pollard@Rochesternh.net

A \$150.00 application fee (payable to "City of Rochester") must be submitted in order for this application to be considered complete. Please follow up at 603-335-7522 to insure all information and payments have been received.

I (we) hereby submit this application under the Community Revitalization Tax Relief Incentive Statute (NH RSA 79-E) and attest that to the best of my (our) knowledge all of the information herein and in the accompanying materials is true and accurate. I (we) have reviewed the statute and understand that: a) there will be a public review process and public hearing to evaluate the merits of this application; b) I (we) will need to enter into a covenant with the City; and c) I (we) may be required to pay reasonable expenses associated with the creation and recording of the covenant to the Strafford County Registry of Deeds.

Signature of property owner (1): 

Printed Name: **Justin Gargiulo** Date: 7/18/19

Printed Name: _____ Date: _____

Mixed Use Building

73-77 N. Main St.



Interior Restaurant Perspective

Whether it's (2) separate businesses, or (1) business, a team in this location will most likely be required to accommodate a functional new design.

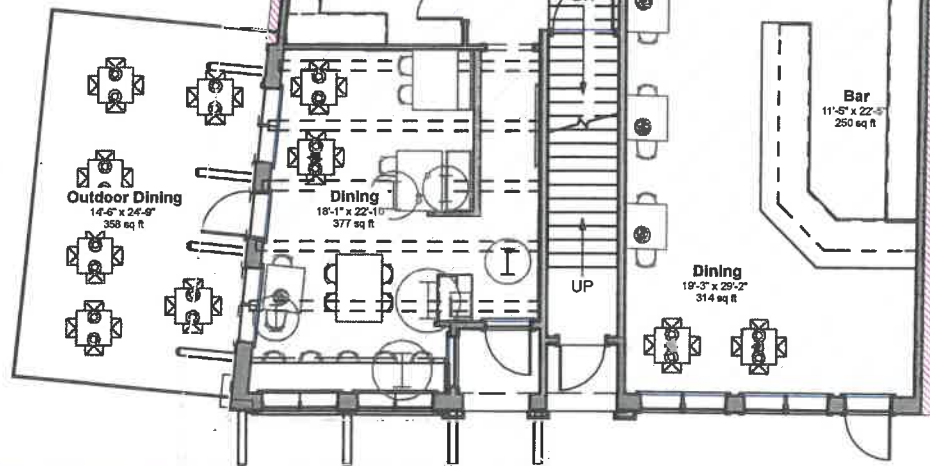


Exterior Perspective of Outdoor Seating

First Floor:

Conceptual Restaurants/
Apartment Entry

Scale: 1/8" = 1'-0"



Front Exterior Perspective View



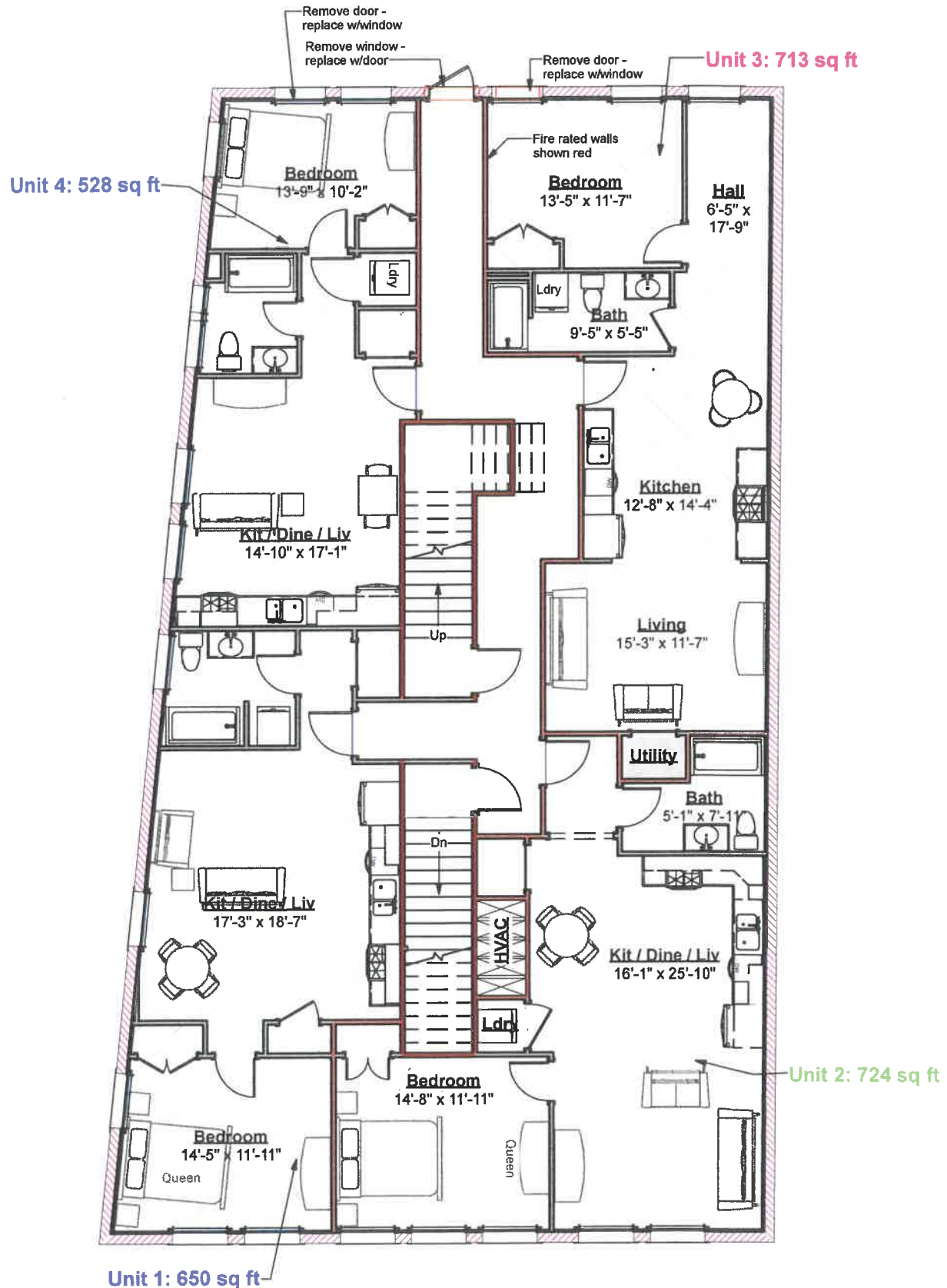
Interior Restaurant Perspective

THESE SCHEMATIC DRAWINGS ARE INTENDED AS AN AID TO REVIEWING THE BUDGET AND FINALIZING THE SCOPE OF WORK. THESE DRAWINGS ARE NOT INTENDED TO BE SUFFICIENT FOR PERMITTING OR CONSTRUCTION WITHOUT FURTHER DRAWINGS. A THOROUGH REVIEW OF THE EXISTING CONDITIONS AND DISCUSSIONS WITH THE OWNER OF THE BUILDING ABOUT FINISHES AND THE VARIABLES IS RECOMMENDED. WE ARE NOT RESPONSIBLE FOR TYPOGRAPHICAL ERRORS.

Mixed Use Building

73-77 N. Main St.

©2019 Art Form Architecture, Inc.
Schematic Design



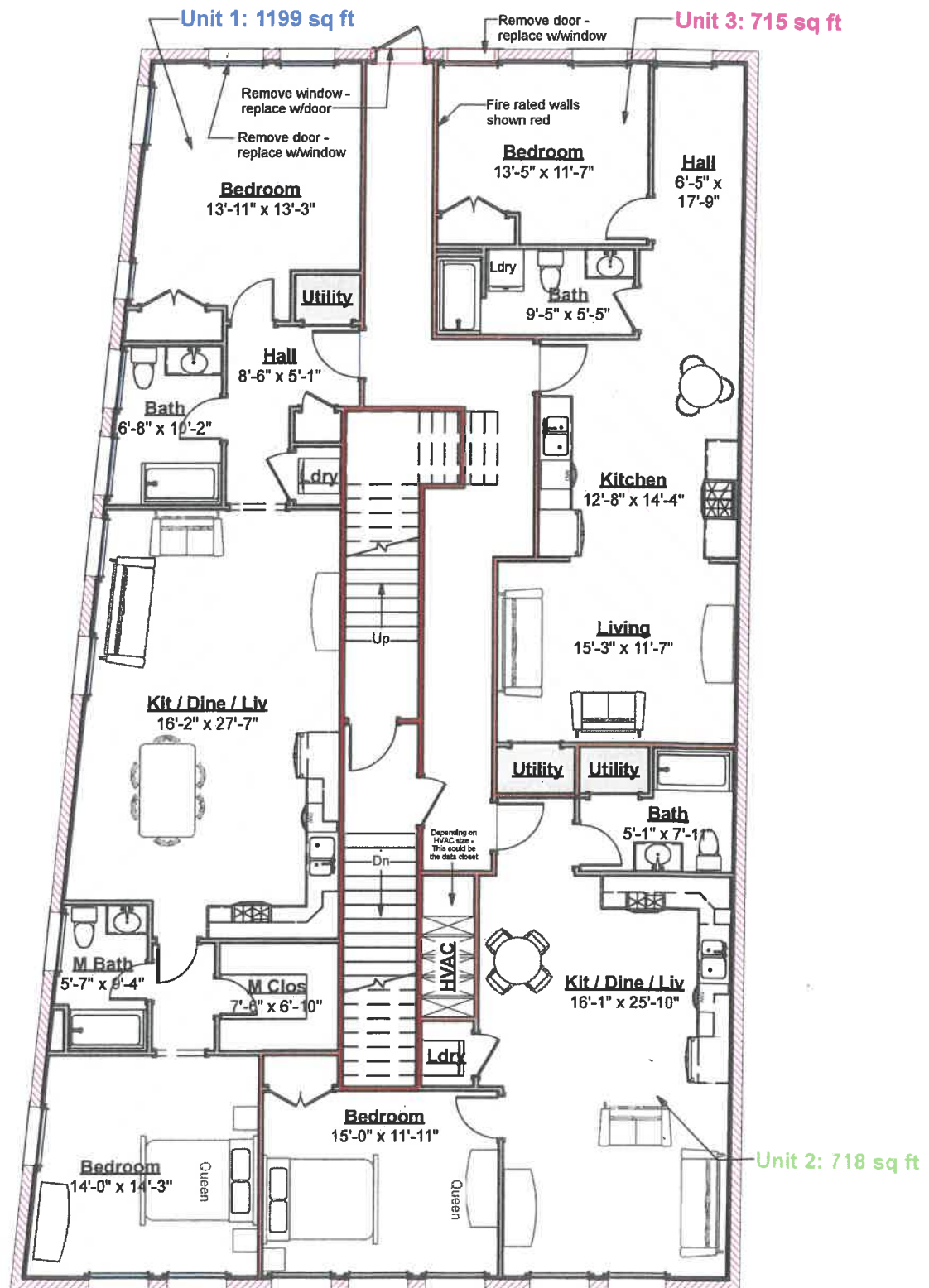
Second Floor (4 Units): Schematic Apartment Layout

Scale: 5/32" = 1'-0"

Mixed Use Building

73-77 N. Main St.

©2019 Art Form Architecture, Inc.
Schematic Design



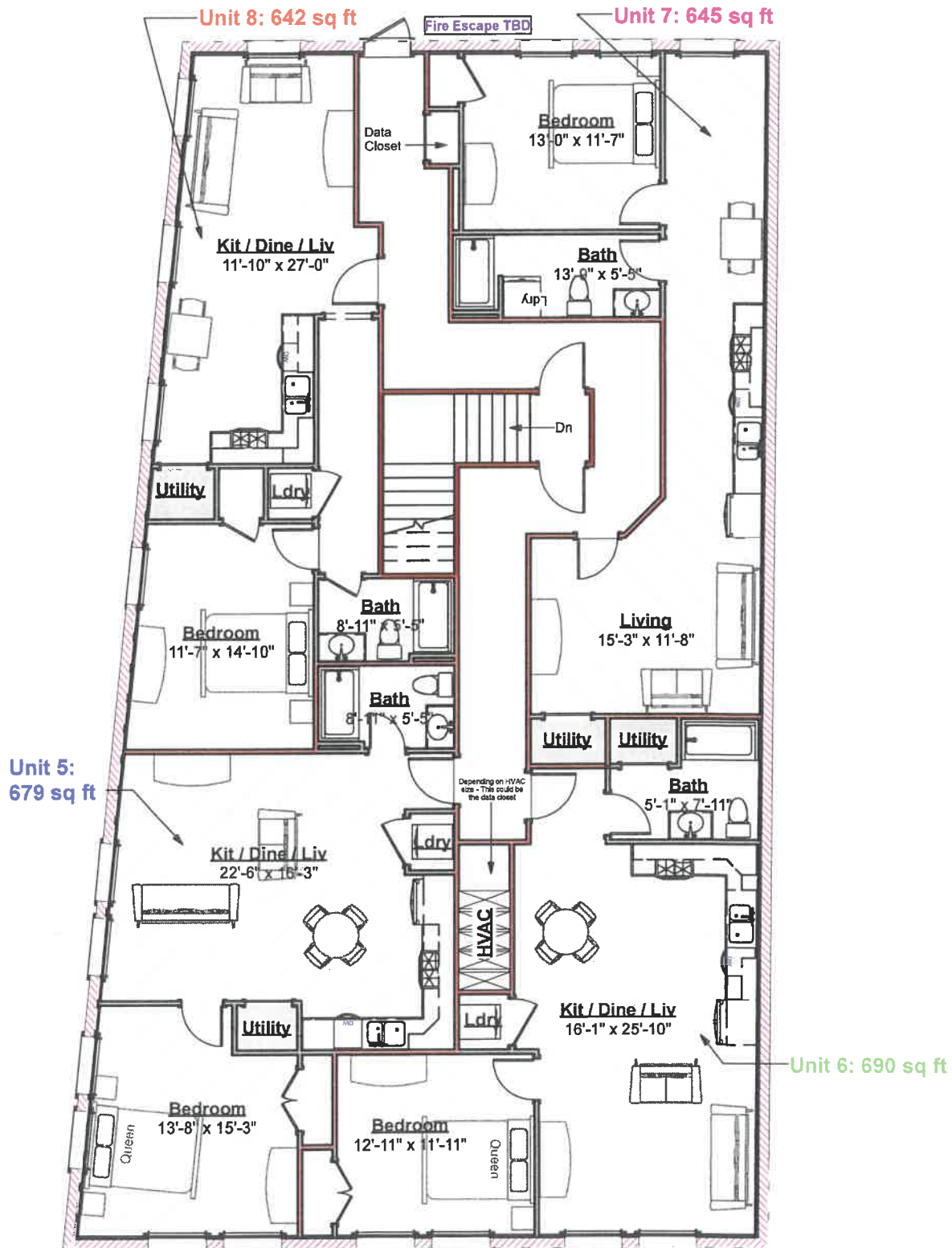
Second Floor (3 Units): Schematic Apartment Layout

Scale: 5/32" = 1'-0"

Mixed Use Building

73-77 N. Main St.

©2019 Art Form Architecture, Inc.
Schematic Design

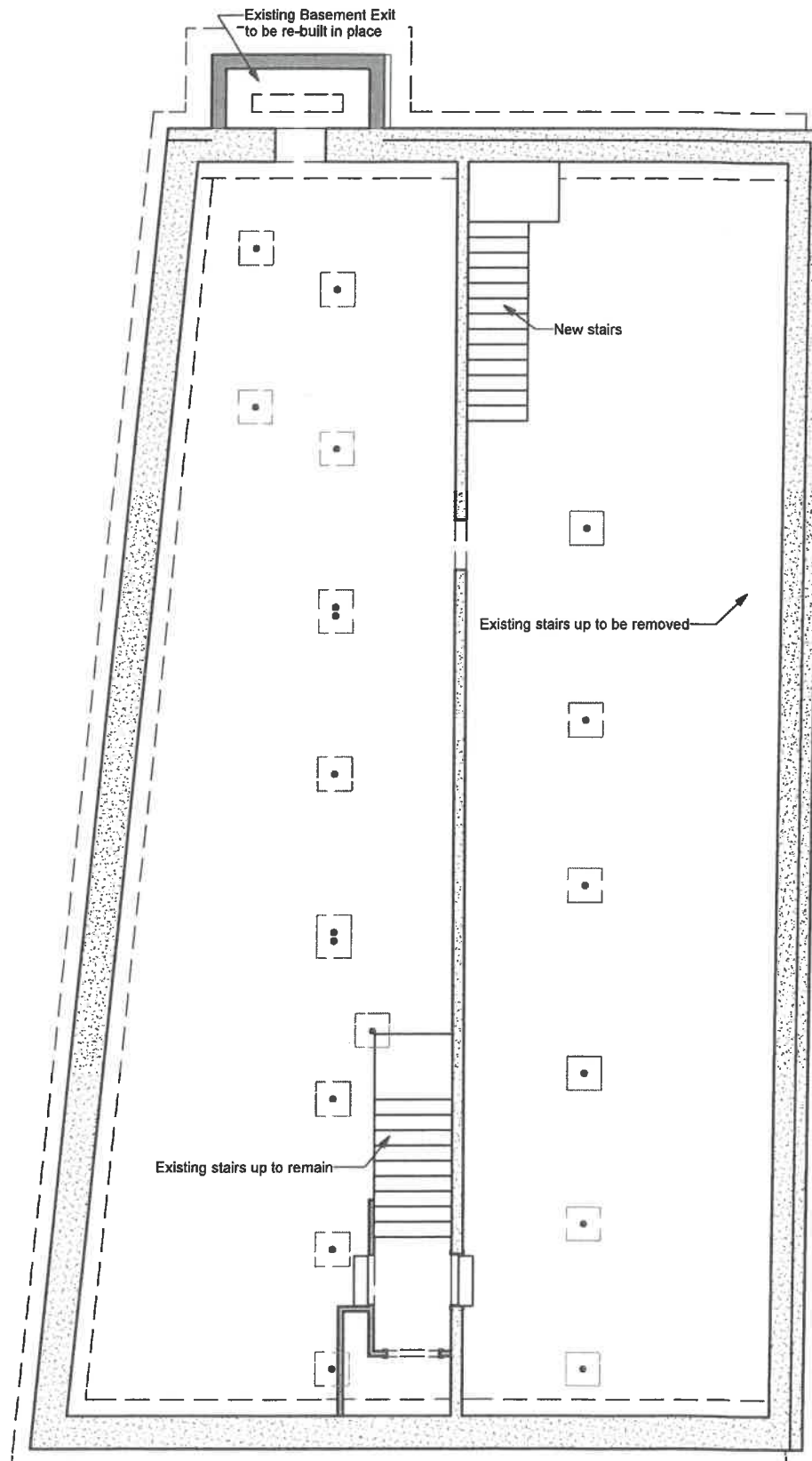


Third Floor: Schematic Apartment Layout
Scale: 5/32" = 1'-0"

Mixed Use Building

73-77 N. Main St.

©2019 Art Form Architecture, Inc.
Schematic Design



Foundation: Schematic Layout
Scale: 5/32" = 1'-0"

Mixed Use Building

73-77 N. Main St.

©2019 Art Form Architecture, Inc.
Schematic Design



Rear Elevation: Schematic Layout

Scale: 3/16" = 1'-0"

CAI Property Card

Town of Rochester, NH



GENERAL PROPERTY INFORMATION	BUILDING EXTERIOR
LOCATION: 73 NO MAIN ST ACRES: 0.09 PARCEL ID: 0121-0369-0000 LAND USE CODE: 325 CONDO COMPLEX: OWNER: BENNETT TERRY M & CO - OWNER: ALLISON MELANIE PIPER MAILING ADDRESS: 236 UNION ST PORTSMOUTH, NH 03801-4348 ZONING: DTC PATRIOT ACCOUNT #: 278	BUILDING STYLE: MIX RETAIL UNITS: 4 YEAR BUILT: 1905 FRAME: WOOD EXTERIOR WALL COVER: BRICK ROOF STYLE: FLAT ROOF COVER: MEMBRANE
	BUILDING INTERIOR
SALE INFORMATION SALE DATE: 7/31/2018 BOOK & PAGE: 4594-523 SALE PRICE: SALE DESCRIPTION: Business Aff SELLER: PLUTO REALTY LLC,	INTERIOR WALL: AVERAGE FLOOR COVER: AVERAGE HEAT TYPE: FORCED H/W FUEL TYPE: OIL PERCENT A/C: 0 # OF ROOMS: 0 # OF BEDROOMS: 0 # OF FULL BATHS: 0 # OF HALF BATHS: 1 # OF ADDITIONAL FIXTURES: 0 # OF KITCHENS: 0 # OF FIREPLACES: 0 # OF METAL FIREPLACES: 0 # OF BASEMENT GARAGES: 0
PRINCIPAL BUILDING AREAS	
GROSS BUILDING AREA: 13,944 FINISHED BUILDING AREA: 10,348 BASEMENT AREA: 3,476 # OF PRINCIPAL BUILDINGS: 1	
ASSESSED VALUES	
LAND: 40,500 YARD: 0 BUILDING: 213,100 TOTAL: \$253,600	
SKETCH	PHOTO

CAI Technologies

www.cai-tech.com

Data shown on this report is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this report.

4/10/2019

Property Information - Rochester, NH

Page 1 of 137

Unofficial Property Record Card - Rochester, NH

General Property Data

Parcel ID 0121-0369-0000
 Prior Parcel ID --
 Property Owner BENNETT TERRY M &
 ALLISON MELANIE PIPER
 Mailing Address 658 SILVER ST

Account Number 27313

Property Location 73 77 NO MAIN ST
 Property Use RETAIL/SVC
 Most Recent Sale Date 7/31/2018
 Legal Reference 4594-523
 Grantor PLUTO REALTY LLC,
 Sale Price 0
 Land Area 0.090 acres

City ROLLINSFORD
 Mailing State NH Zip 03869-5413
 ParcelZoning DTC

Current Property Assessment

Card 1 Value Building Value 213,100

Yard Items 0
 Value

Land Value 40,500

Total Value 253,600

Building Description

Building Style MIX RETAIL
 # of Living Units 4
 Year Built 1905
 Building Grade AVG. (+)
 Building Condition Average
 Finished Area (SF) 10348
 Number Rooms 0
 # of 3/4 Baths 0

Foundation Type BRICK/STONE
 Frame Type WOOD
 Roof Structure FLAT
 Roof Cover MEMBRANE
 Siding BRICK
 Interior Walls AVERAGE
 # of Bedrooms 0
 # of 1/2 Baths 1

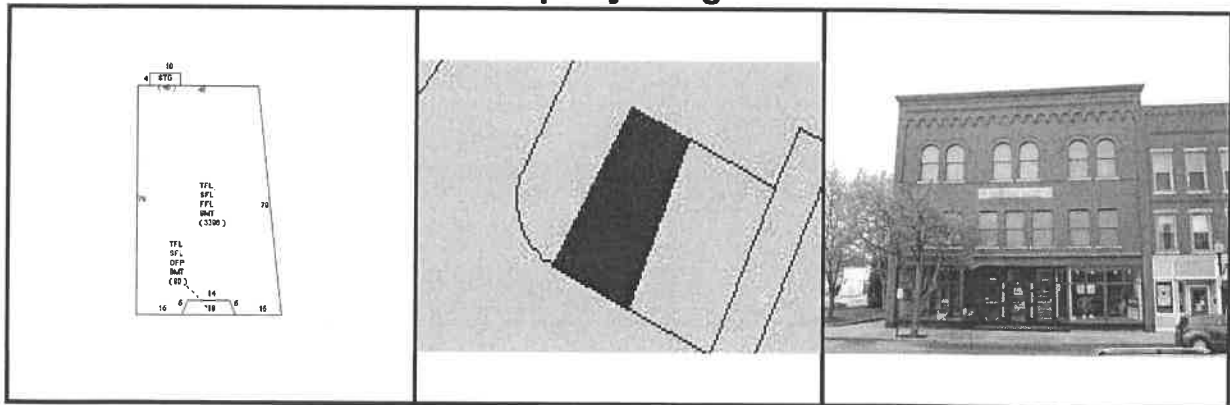
Flooring Type AVERAGE
 Basement Floor CONCRETE
 Heating Type FORCED H/W
 Heating Fuel OIL
 Air Conditioning 0%
 # of Bsmt Garages 0
 # of Full Baths 0
 # of Other Fixtures 0

Legal Description

Narrative Description of Property

This property contains 0.090 acres of land mainly classified as RETAIL/SVC with a(n) MIX RETAIL style building, built about 1905 , having BRICK exterior and MEMBRANE roof cover, with 4 unit(s), 0 room(s), 0 bedroom(s), 0 bath(s), 1 half bath(s).

Property Images



Disclaimer: This information is believed to be correct but is subject to change and is not warranted.

**United States Department of the Interior
Heritage Conservation and Recreation Service**

**National Register of Historic Places
Inventory—Nomination Form**

For HCRS use only

received

date entered


Continuation sheet

Item number 7

Page 7

Site NumberDescription

North Main Street (cont.)

10.  The Hartigan Block - 85 North Main Street - c. 1901 - Late Victorian Commercial: 3-story brick commercial block, 6-bay wide facade framed by brick piers. Roofline accentuated by arched corbelling and pressed metal cornice. Top story has three groups of paired, round-headed windows with brick hoods and stone sills, second story has rectangular windows with stone sills. All windows have original 1/1 sash. An inscription stone reading "19 Hartigan Block 01" is centered on facade. Two storefronts are focused around a recessed entry. Storefront design consists of plate glass windows in wood frames, topped by transoms. Building was erected to house produce business of Patrick H. Hartigan. This building and the adjacent Elm Block (Site #11) form a stylistically similar pair. (42/281).
11. The Elm Block - 67-71 North Main Street - c. 1900 - Late Victorian Commercial: 3-story brick commercial block, 8 bays wide. Rectangular windows have 2/2 sash, rock-faced lintels and tooled sills. Brick corbelling articulates the roofline, two sawtooth brick stringcourses ornament the facade. The three storefronts have all been altered. The building was later known as the Grange Block and housed the Grange Hall. (42/282).
12. Commercial Structure - 54 North Main Street - c. 1940: 2-story, 5-bay wide commercial block, aluminum siding. Storefront consists of display windows flanking recessed central entry. Non-contributor. (42/283).
13. 55 North Main Street - c. 1930 - Art Deco: Single story commercial building with sculptured concrete facade featuring fluted piers, buff brick above the storefronts and bas-relief ornamentation along the roofline. It is the only example of its type in Rochester. (42/284).
14. The Chesley Building - 47 North Main Street - c. 1870 - Italianate: 2-story commercial building. Altered facade now features large picture window across second story. Facade is flush boarded. The upper story corners have paneled pilasters which rise to a prominent cornice supported on paired console brackets. A similar cornice spans the altered storefront. Building is one of the few vestiges of commercial Italianate architecture within the district. (42/285).
15. Commercial Structure - 31-43 North Main Street - c. 1960: 1-story cinder block commercial building with five individual storefronts on facade. Non-contributor. (42/286).



City of Rochester, New Hampshire

Division of Community Development

31 Wakefield Street, Rochester NH 03867

(603) 335-7522 www.thinkrochester.biz

Review Form: For RSA 79e Community Revitalization Tax Relief Incentive

Building Name (if any): <u>Hartigan Block Building</u> Building Address: <u>73-77 North Main Street</u> Owner Name(s): <u>Justin Gargiulo</u> Owner Address: <u>12 Rose Petal Lane, Kensington, NH 03833</u>	Map# <u>021</u> Lot# <u>0369</u> Zoning: <u>DTC</u> Overlay District: <u>Special Downtown</u> Year Built <u>1905</u> Square Footage of Building <u>10,348</u>
Contact Name: <u>Justin Gargiulo</u> Phone #: <u>603-766-8784</u> Email address: <u>justin@gargiulo@greatnorth.net</u>	Applicant Name(s) (if different from owner): <u>same</u> Applicant Address: _____ Phone # _____ Email address: _____
	Application Fee Paid: <u> x </u> Yes <u> </u> No
Existing Uses (describe number of units by type and size) Is there a change of use associated with this project? <u> x </u> Yes <u> </u> No If so, please describe: <u>The building has been vacant for a number of years. Renovations will include commercial on the first floor and residential on the 2nd and 3rd floors.</u>	Is the building eligible or listed on the State or National Register of Historic Places or located in a Local, State, or Federal Historic District? Yes <u> </u> x <u> </u> No <u> </u> Provide historic district name: The Hartigan Block
Will the project include rehabilitation of residential units? <u> x </u> Yes <u> </u> No If yes, how many: <u> 7 </u> If yes, please describe: <u>The second and third floor will consist of 7 one bedroom market rate apartments.</u>	Will the project involve affordable residential units? <u> </u> Yes <u> x </u> No If yes, please describe: <u>Portsmouth-Rochester, NH 60% RENT LIMIT</u> <u>EFFIC. \$925/ 1 BR \$991/ 2 BR \$1,189</u> <u>NHHFA RENTS EFFECTIVE DATE: 5/1/2014</u> <u>Rental rates are below the above maximums.</u>
<u>Other Review & Comment (if necessary)</u> Historic District Review: yes Special Downtown Review: yes _____ Minor Site Review: TBD Planning Board Review: TBD Zoning Board of Adjustment: no Tax Assessor: yes	<u>Section 79:E-4</u> Application Date: <u>7/19/19</u> Complete: Yes Staff Review: <u>7/25/19</u> Community Development Committee: <u>8/9/19</u> Finance Committee: <u>8/10/19</u> Post Public Hearing: <u>no later than 8/31/19</u> Public Hearing Date: <u>9/9/19</u> *Required within 60 days of receipt of application City Council: <u>10/1/19</u> *Required within 45 days of Public Hearing

Does this application meet the appropriate tests?

Is it a qualifying structure located in a designated downtown zone? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Pre-rehabilitation assessed value (from most recent City Assessment): \$ <u>253,600</u>	
Total estimated cost of rehabilitation (from application):	\$ <u>950,000</u>
Percentage of rehabilitation costs to assessment valuation:	<u>374%</u>
Does the estimated cost of rehabilitation exceed 15% of pre-rehabilitation assessed valuation, or \$75,000, whichever is lower? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	
Is there public benefit? Must satisfy at least 1 of the conditions below. (Section 79-E:7)	
<input checked="" type="checkbox"/> It enhances the economic vitality of the Downtown District. <input checked="" type="checkbox"/> It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district. <input checked="" type="checkbox"/> It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community. <input checked="" type="checkbox"/> It increases residential housing in urban or town centers. <input checked="" type="checkbox"/> In a Local, State, or Federal Historic District?	
Are other funding programs being applied to this project? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.	

ELIGIBILITY: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
1) Substantial Rehabilitation Tax Relief Incentive (Up to 5 Years)	<u>5</u>
2) Additional Tax Relief Incentive for New Residential Units (Up to 2 Years)	<u>2</u>
3) Additional Tax Relief Incentive for Affordable Housing (Up to 4 Years)	<u> </u>
4) Additional Tax Relief for rehabilitation of historic places* (Up to 4 Years)	<u>4</u>
* Rehabilitation in accordance with the in accordance with Secretary of Interior's Standards for Rehabilitation.	<u>11</u>
	(Total)

Name & Title: Jenn Marsh; Economic Development Specialist

Date: 7/25/19

City Council Review/Decision

Public Hearing Posting: _____ Public Hearing Date: _____

City Council Meeting Date: _____

Does the City Council agree with findings of at least one Public Benefit?

- ☐ Enhances economic vitality of the village ___Yes___No
- ☐ Enhances and improves a culturally or historically important structure? ___Yes___No
- ☐ Promotes development of the downtown, providing for efficiency, safety, and greater sense of community? ___Yes___No
- ☐ Increases residential housing units in downtown? ___Yes___No

The Application was:	() GRANTED () DENIED
Substantial Rehabilitation Tax Relief Incentive granted for (up to 5 years beginning with completion of rehab)	Years
Tax Relief Incentive for New Residential Units granted for (up to an additional 2 years, 4 years if affordable housing)	Years
Tax Relief Incentive for Rehabilitation of Historic Places in accordance with the U.S. Secretary of Interiors Standards for Rehabilitation for (up to additional 4 years)	Years
Total	Years

IF DENIED, REASON(S) FOR DENIAL

Number of Yea: _____ Number of Nay: _____

Follow Up Letters Sent to:

- ☐ Applicant/Owner
- ☐ Assessing Department
- ☐ Economic Development
- ☐ Planning Department
- ☐ City Manager's Office
- ☐ Finance Department

COVENANTS

Completed By: _____ Date: _____

Filed at Strafford County: _____ Date: _____

Copies to:

- ☐ Assessing Dept
- ☐ Finance Dept
- ☐ In File

The Standards (Department of the Interior regulations 36 CFR 67) pertain to all historic properties listed in or eligible for listing in the National Register of Historic Places.

- 1) A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
- 2) The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
- 3) Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
- 4) Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
- 5) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
- 6) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
- 7) Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
- 8) Significant archeological resources affected by a project, shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
- 10) New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

Comments from Historic District Commission:

Name & Title: _____

Meeting Date: _____

**TITLE V
TAXATION
CHAPTER 79-E
COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE
Section 79-E:1**

79-E:1 Declaration of Public Benefit. –

I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.

II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.

II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.

II-b. It is further declared to be a public benefit to encourage the rehabilitation of historic structures in a municipality by increasing energy efficiency in the preservation and reuse of existing building stock.

III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

Source. 2006, 167:1. 2009, 200:3, 4, eff. July 15, 2009. 2013, 78:1, eff. April 1, 2013.

Section 79-E:2

79-E:2 Definitions. – In this chapter:

I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.

II. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also mean historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town.

III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character, and local planning and development goals.

V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.

VI. "Tax relief" means:

(a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.

(b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.

(c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.

VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

Source. 2006, 167:1. 2009, 200:5-7. 2010, 329:1, 2. 2011, 237:1, 2, eff. July 5, 2011. 2013, 78:2, eff. April 1, 2013.

Section 79-E:3

79-E:3 Adoption of Community Revitalization Tax Relief Incentive Program –

I. Any city or town may adopt or modify the provisions of this chapter by voting whether to accept for consideration or modify requirements for requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.

II. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition under RSA 39:3.

III. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

Source. 2006, 167:1. 2010, 329:3, eff. July 20, 2010.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

(1) The governing body finds a public benefit under RSA 79-E:7; and

(2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and

(3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and

(4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order

to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith or discrimination.

VI. Municipalities shall have no obligation to grant an application for tax relief for properties located within tax increment finance districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:

- (a) The development program or financing plans for such tax increment finance districts; or
- (b) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or
- (c) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.

Source. 2006, 167:1. 2009, 200:8-11, eff. July 15, 2009.

Section 79-E:5

79-E:5 Duration of Tax Relief Period. –

I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.

I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under RSA 75:1-a.

II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.

III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.

Source. 2006, 167:1. 2009, 200:12. 2010, 329:4, eff. July 20, 2010.

Section 79-E:6

79-E:6 Resumption of Full Tax Liability. – Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:7

79-E:7 Public Benefit. – In order to qualify for tax relief under this chapter, the proposed substantial rehabilitation must provide at least one of the public benefits, and the proposed replacement must provide one or more of the public benefits to a greater degree than would a substantial rehabilitation of the same qualifying structure, as follows:

- I. It enhances the economic vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
 - II-a. It promotes the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community,

consistent with RSA 9-B; or

IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1. 2009, 200:13, eff. July 15, 2009. 2013, 78:3, eff. April 1, 2013.

Section 79-E:7-a

79-E:7-a Public Benefit Determinations. – Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning and development goals.

Source. 2010, 329:5, eff. July 20, 2010.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.

II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.

III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition of damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.

IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.

V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E:8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

(a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.

(d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

Source. 2006, 167:1. 2009, 200:15, eff. July 15, 2009.

Section 79-E:10

79-E:10 Lien for Unpaid Taxes. – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:11

79-E:11 Enforcement. – All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80.

Source. 2006, 167:1. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the payment and collection procedures under RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:13

79-E:13 Extent of Tax Relief. –

I. (a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or

(b) Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed, on the date the application for relief under this chapter is approved.

Source. 2006, 167:1. 2010, 329:6. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Source. 2006, 167:1, eff. April 1, 2006.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: FY20 Water-Sewer User Rates

Date Submitted: 8/6/19

Name of Person Submitting Item: Utility Advisory Board (UAB)

E-mail Address:

Meeting Date Requested: August 13, 2019

Issue Summary Statement: The Utility Advisory Board will make a power point presentation on recommended Water & Sewer User Rate increases. The basis for the recommendation is based on review of Water-Sewer Fund performance forecasts presented to UAB by Mark Sullivan Deputy Finance Director on July 8, 2019. Enclosed is the July 8, 2019 presentation.

Recommended Action: Discussion/Review, recommendation to full Council Water-Sewer FY20 User Rate increases.

Water & Sewer Fund Analysis & Rate Projection

2020-2022

MSullivan 6-28-19

Water Fund

FY19 Statistical Results

Total Water Consumption

Increase of 3.0% over FY18

749,552 billable units

Water Fund

FY19 O&M Statistical Results

Shut Offs for Non Payment
Decreased

221 Shut Off Events

21% Remain Shut Off Longer than 1 Day

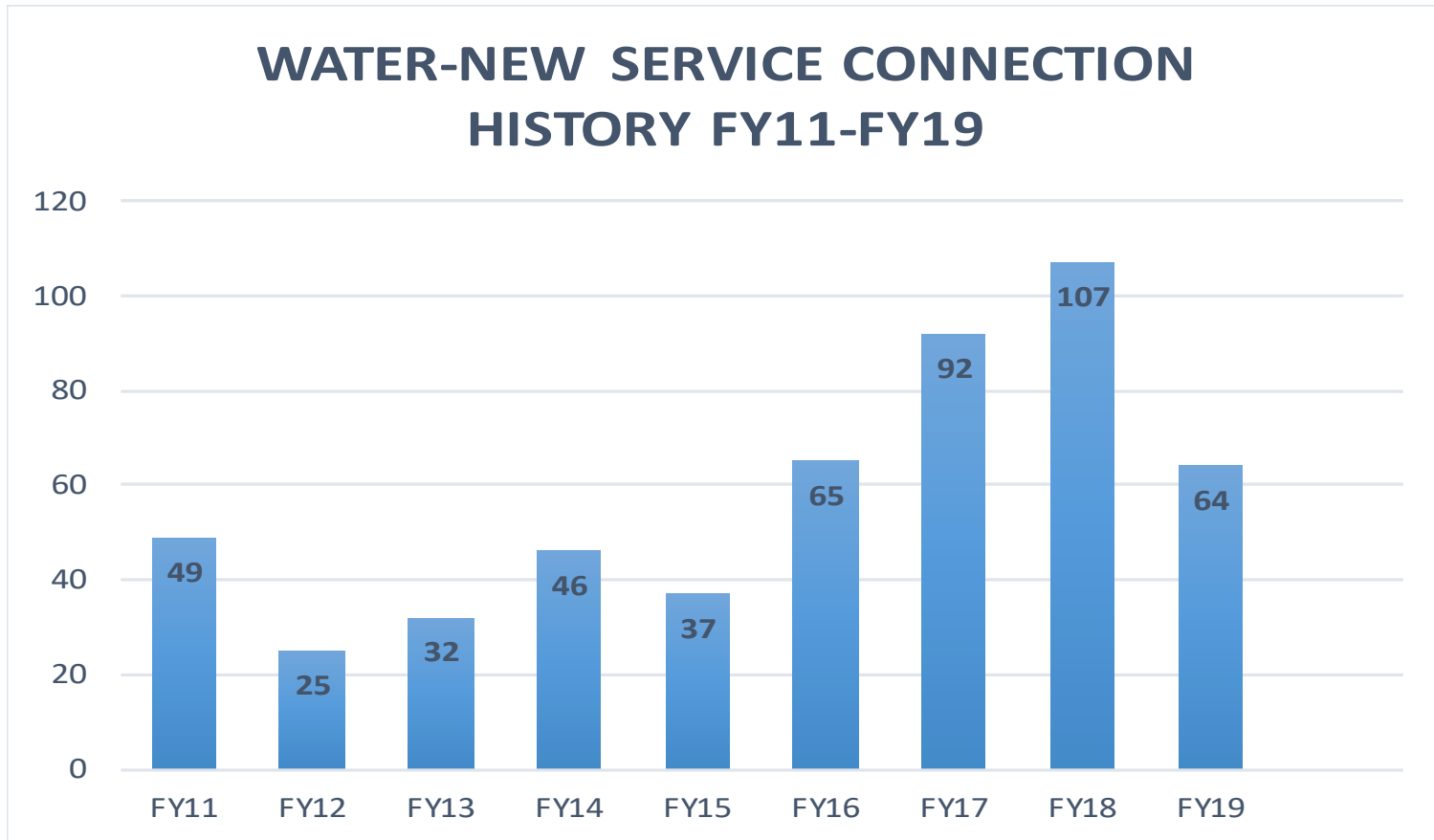
41 Accounts had Multiple Shut Offs

Customer Requested Shut-Offs: 224

Service Calls: 126

Total Shut Offs- 571 Events

Water Fund Statistical Results



Water Fund

Billing Units 2010-2019

	WATER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	User Revenue	\$3,315,641	\$3,375,580	\$3,436,237	\$3,470,969	\$3,363,957	\$3,523,265	\$3,614,634	\$3,795,848	\$4,079,675	\$4,179,150
	User Rates	\$4.19	\$4.29	\$4.49	\$4.60	\$4.67	\$4.81	\$5.29	\$5.29	\$5.55	\$5.55
	Rate Change %	0.00%	2.39%	4.66%	2.45%	1.52%	3.00%	9.98%	0.00%	4.91%	0.00%
	Revenue Change	3.61%	1.81%	1.80%	1.01%	-3.08%	4.74%	2.59%	5.01%	7.48%	2.44%
	New Service Connections	44	49	25	32	46	37	65	92	107	64
Code	Units Billed (Unaudited)										
100	Residential	509,260	528,007	508,586	495,916	485,059	479,763	491,790	498,018	486,899	500,998
105	Elderly	8,501	8,578	8,131	8,611	8,173	7,861	7,533	7,575	5,705	5,768
110	Commercial	216,477	215,919	204,851	225,678	202,849	212,469	208,274	203,655	204,349	210,931
115	Governmental	4,121	4,495	4,151	5,342	4,573	3,874	5,280	4,204	3,989	3,812
120	School	5,692	11,342	7,979	9,228	6,912	9,711	9,604	7,726	9,969	10,041
125	Industrial	14,074	12,721	10,681	9,531	12,071	13,926	13,454	13,339	14,340	15,393
140	Non Profit	2,969	2,847	2,957	2,571	2,462	2,980	2,692	2,367	2,338	2,379
145	Elderly 2 unit	277	306	306	268	333	322	380	301	299	220
150	Non Billed	20,843	20,461	21,149	21,880	20,127	26,957	23,054	34,895	20,995	20,578
	Sub Total	782,214	804,676	768,791	779,025	742,559	757,863	762,061	772,080	748,883	770,120
	Less Non Billed	761,371	784,215	747,642	757,145	722,432	730,906	739,007	737,185	727,888	749,542
	Percent Change	-2.15%	3.00%	-4.66%	1.27%	-4.58%	1.17%	1.11%	-0.25%	-1.26%	2.97%
	Billable Units Per Day	2,086	2,149	2,048	2,074	1,979	2,002	2,025	2,020	1,994	2,054

Water Fund

FY18 O&M Audited Financial Results

User Fee Revenues

Increased 7.58%

\$4,079,675

Other O&M Revenues

Construction Revenues-\$76,187

O&M Miscellaneous Revenues- \$57,283

Hydrant Fees- \$28,230

Interest on Delinquent Accounts-\$9,134

Homeowner Financing-\$16,032

Water Fund

FY18 O&M Financial Results

O&M Expenses

Decreased 2.8%
\$2,404,364

Cash Capital Transfers & Other Transfers

\$100,000-Cash Capital

\$25,000-Other Transfers

Water Fund

FY18 O&M Financial Results

Net Income
Before Debt Service Payments

\$1,948,993

Principal & Interest Payments
(\$2,295,459)

(\$346,466) Deficit

Net Cash Position
***(\$523,475)**

***Next bond cycle will reverse deficit**

Water Fund
Authorized-Unissued Bonds

AS OF JUN-19

\$11.6M

New FY20 Adopted Bond Authority

\$3.6M

Total Authorized-Unissued Bonds

\$15.2M

Water Fund

User Rate Forecast FY20-FY22

WATER USER RATE FORECAST		FY18-Audited	FY19-Est	FY20	FY21	FY22
A	TOTAL REVENUE UNITS	727,888	749,552	757,048	764,173	764,173
	OPERATING REVENUES					
	User Fees	\$4,079,675	\$4,160,014	\$4,495,727	\$4,855,704	\$5,195,604
	Other Service Charges-Misc	\$398,682	\$150,000	\$154,500	\$159,135	\$163,909
B	TOTAL OPERATING REVENUES	\$4,478,357	\$4,310,014	\$4,650,227	\$5,014,839	\$5,359,513
	ALL OPERATIONAL EXPENSES	\$2,404,364	\$2,394,400	\$2,466,232	\$2,540,219	\$2,616,426
	WATER CURRENT 20 YR & FORECASTED DEBT SERVICE	\$2,295,459	\$2,163,712	\$2,237,019	\$2,069,213	\$1,995,500
	NEW BOND DEBT SERVICE 2020			\$320,000	\$314,000	\$308,000
	NEW BOND DEBT SERVICE 2022					\$320,000
C	ALL EXPENSE TOTALS	\$4,699,823	\$4,558,112	\$5,023,251	\$4,923,432	\$5,239,925
	PROJECTED USER RATES	\$5.555	\$5.55	\$5.94	\$6.35	\$6.80
D	RATE INCREASE PERCENTAGE	5.00%	0.00%	7.00%	7.00%	7.00%
	O&M SURPLUS (DEFICIT)	(\$221,466)	(\$248,098)	(\$373,024)	\$91,407	\$119,587
F	CASH FUNDED CIP PROJECTS & OTHER TRANSFERS	\$125,000	\$612,000	\$230,000	\$150,000	\$150,000
H	ADJUSTED SURPULS (DEFICIT)	(\$346,466)	(\$860,098)	(\$603,024)	(\$58,593)	(\$30,413)
I	ESTIMATED CASH FUND BALANCE	(\$523,475)	(\$1,383,573)	\$2,013,402	\$1,954,810	\$1,924,397
	BOND ISSUES	\$4,460.66		\$4,000,000		\$4,000,000

Water Fund

Expenses-User Rate History FY10-FY19

WATER USER RATE HISTORY FY10 to FY19								
FISCAL	O&M	EXPENSE	USER	USER RATE	CPI	BILLED	USER RATE	INCREASE
YEAR	EXPENSES	INCREASE %	RATE	INCREASE %	INCREASES	UNITS	CHANGED	CYCLE
FY10	\$2,916,116	-3.64%	\$4.19	0.00%	3.80%	761,371	No Increase	
FY11	\$3,134,840	7.50%	\$4.29	2.39%	-0.40%	784,215	Jul-10	12 Months
FY12	\$3,145,160	0.33%	\$4.49	4.66%	1.64%	747,642	Aug-11	13 Months
FY13	\$3,372,261	7.22%	\$4.60	2.45%	3.16%	757,145	Dec-12	16 Months
FY14	\$3,725,757	10.48%	\$4.67	1.52%	2.10%	722,432	Mar-14	14 Months
FY15	\$3,715,242	-0.28%	\$4.67	0.00%	1.46%	730,906	No Increase	Crossed FY
FY16	\$4,174,341	12.36%	\$4.81	3.00%	1.62%	739,007	Oct-15	19 Months
FY17	\$4,485,856	7.46%	\$5.29	9.98%	0.12%	741,699	Nov-16	11 Months
FY18	\$4,699,823	4.77%	\$5.55	4.91%	1.26%	727,888	Feb-18	15 Months
FY19	\$4,558,112	-3.02%	\$5.55	0.00%	2.44%	753,000	No Increase	
TOTAL		56.31%	\$1.36	32.46%	17.20%	-1.10%		

Sewer Fund

FY19 Statistical Results

Overall Billable Sewer Discharge Units

707,519 billable units
Increase 3% over FY18

High Volume User

151,272 billable units
Increase of 5.5% over FY18

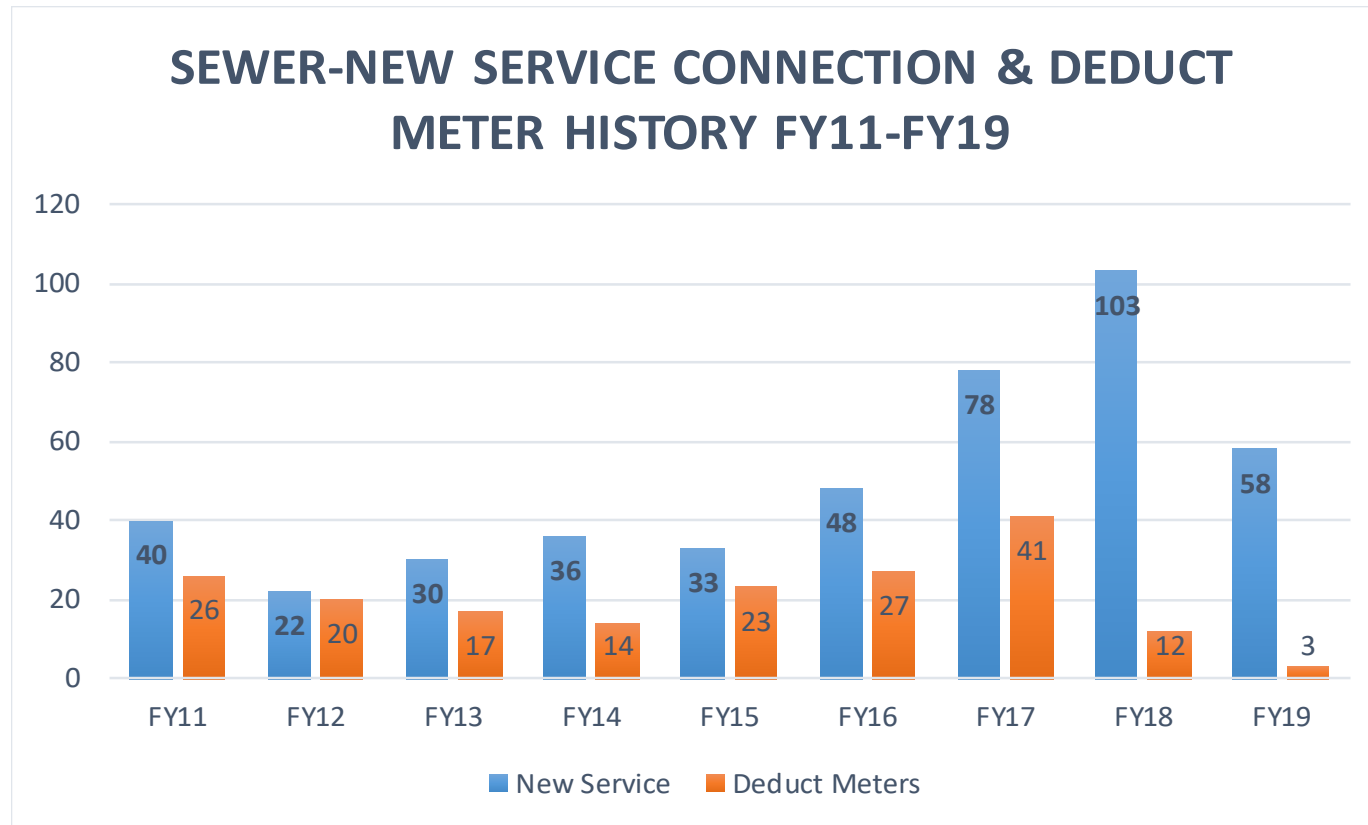
Residential Discharges

374,790 units, no change over FY18

Commercial Discharge

156,539 units
Increase 8.5% over FY18

Sewer Fund Statistical Results



Sewer Fund

Billing Units 2010-2019

	SEWER	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	User Revenue	\$4,832,183	\$4,843,443	\$4,878,314	\$4,735,135	\$4,430,500	\$4,262,290	\$4,327,295	\$4,412,823	\$4,533,108	\$4,729,687
	User Rates	\$5.95	\$5.95	\$6.11	\$6.24	\$6.24	\$6.24	\$6.52	\$6.52	\$6.75	\$6.75
	Rate Change %	0.00%	0.00%	2.69%	2.13%	0.00%	0.00%	4.49%	0.00%	3.53%	0.00%
	Revenue Change	12.70%	0.23%	0.72%	-2.94%	-6.43%	-3.80%	1.53%	1.98%	2.73%	4.34%
	New Service Connections		40	22	30	36	33	48	78	103	58
	New Deduct Meters	14	26	20	17	14	23	27	41	12	3
Code	Units Billed (Unaudited)										
200	Residential	390,107	395,159	385,475	372,369	374,037	361,916	358,699	377,056	374,983	374,790
205	Elderly	6,941	7,070	6,716	7,159	6,755	6,388	6,047	5,773	4,415	4,405
210	Commercial	159,997	143,503	142,481	151,993	148,131	139,487	146,488	145,148	144,701	156,539
213	High Volume	217,466	192,094	204,838	187,515	166,895	150,365	140,539	148,232	142,939	151,272
215	Governmental	2,713	3,006	2,862	3,057	2,619	2,758	2,495	2,910	2,996	2,493
220	School	4,034	4,292	4,784	4,957	4,541	4,697	4,907	4,470	4,449	4,829
225	Industrial	12,027	10,241	8,755	8,402	10,100	9,475	9,415	8,669	9,908	11,224
240	Non Profit	3,105	2,381	2,425	2,541	2,048	2,626	1,798	2,076	1,781	1,753
245	Elderly 2 unit	277	306	306	268	333	322	334	341	299	214
	Sub Total	796,667	758,052	758,642	738,261	715,459	678,034	670,722	694,675	686,471	707,519
	Less High Volume (HV)	579,201	565,958	553,804	550,746	548,564	527,669	530,183	546,443	543,532	556,247
	Percent Change (Less HV)	-3.14%	-2.29%	-2.15%	-0.55%	-0.40%	-3.81%	0.48%	3.07%	-0.53%	2.34%
	Billable Units Per Day	1,587	1,551	1,517	1,509	1,503	1,446	1,453	1,497	1,489	1,524

Sewer Fund

FY18 O&M Financial Results

User Fee Revenues

Increased 2.73%

\$4,533,108

Septic Disposal Permit Revenue

Increase 23%

\$127,323

Operating Expenses

Decreased 10%

\$2,268,135

(Excludes Debt & Depreciation)

Sewer Fund

FY18 Financial Results

O&M- Net Income Before Debt Payments

\$2,955,240

Principal & Interest Payments

(\$3,189,018)

Cash CIP & Other TransfersExpense

(\$485,660)

(\$719,438) Deficit

Net Cash Position

***(\$2,647,476)**

*** Next bond cycle will reverse deficit**

Sewer Fund
Authorized-Unissued Bonds

AS OF JUN-19

\$21.6M

New FY20 Adopted Bond Authority

\$9.8M

Total Authorized-Unissued Bonds

\$31.4M

Sewer Fund

User Rate Forecast FY20-FY22

SEWER USER RATE FORECAST-EXCLUDES EPA UPGRADES		FY18-Audited	FY19-Est	FY20	FY21	FY22
A	USER FEE UNITS	543,532	570,461	573,313	576,180	579,061
	HIGH VOLME UNITS	142,939	138,037	138,727	139,421	140,118
	OPERATING REVENUES					
	User Fees	\$4,533,108	\$4,729,687	\$5,228,446	\$5,779,802	\$6,215,048
	Other Service Charges-Misc	\$690,267	\$679,967	\$693,567	\$707,438	\$421,587
B	TOTAL OPERATING REVENUES	\$5,223,375	\$5,409,654	\$5,922,013	\$6,487,240	\$6,636,635
	ALL OPERATIONAL EXPENSES	\$2,268,135	\$2,557,523	\$2,608,673	\$2,660,847	\$2,714,064
	SEWER CURRENT 20 YR & FORECASTED DEBT SERVICE	\$3,189,018	\$3,151,646	\$3,286,539	\$2,935,774	\$1,919,413
	NEW BOND ISSUED DEBT FY20			\$640,000	\$628,000	\$616,000
	NEW BOND ISSUED DEBT FY22					\$640,000
C	ALL EXPENSE TOTALS	\$5,457,153	\$5,709,169	\$6,535,212	\$6,224,621	\$5,889,477
	PROJECTED USER RATES	\$6.748	\$6.75	\$7.43	\$8.17	\$8.74
	HIGH VOLUME RATE	\$6.073	\$6.08	\$6.68	\$7.35	\$7.87
D	RATE INCREASE PERCENTAGE	3.50%	0.00%	10.00%	10.00%	7.00%
E	PROJECTED O&M SURPLUS (DEFICIT)	(\$233,778)	(\$299,515)	(\$613,199)	\$262,618	\$747,158
F	CASH FUNDED CIP PROJECTS & OTHER TRANSFERS	\$485,660	\$460,000	\$296,500	\$300,000	\$400,000
H	ADJUSTED SURPULS (DEFICIT)	(\$719,438)	(\$759,515)	(\$909,699)	(\$37,382)	\$347,158
I	ESTIMATED CASH FUND BALANCE	(\$2,647,476)	(\$3,406,991)	\$3,683,309	\$3,645,928	\$3,993,085
	BOND ISSUES			\$8,000,000		\$8,000,000

Sewer Fund

Expense-User Rate History FY10-FY19

SEWER USER RATE HISTORY FY10 to FY19								
FISCAL	O&M	EXPENSE	USER	USER RATE	CPI	TOTAL	USER RATE	INCREASE
YEAR	EXPENSES	INCREASES	RATE	INCREASE %	INCREASES	BILLED UNITS	CHANGED	CYCLE
FY10	\$4,610,926	-\$267,658	\$5.95	0.00%	3.80%	796,667	No Increase	
FY11	\$4,410,575	-\$200,351	\$6.11	2.69%	-0.40%	758,052	Jul-10	12 Months
FY12	\$4,394,121	-\$16,454	\$6.24	2.13%	1.64%	758,642	Aug-11	13 Months
FY13	\$4,354,918	-\$39,203	\$6.24	0.00%	3.16%	738,261	No Increase	
FY14	\$4,457,049	\$102,131	\$6.24	0.00%	2.10%	715,459	No Increase	
FY15	\$4,517,278	\$60,229	\$6.24	0.00%	1.46%	678,034	No Increase	
FY16	\$5,200,513	\$683,235	\$6.24	0.00%	1.62%	670,722	No Increase	
FY17	\$4,917,309	-\$283,204	\$6.52	4.49%	0.12%	685,850	Nov-16	5 Years
FY18	\$5,696,764	\$779,455	\$6.75	3.53%	1.26%	686,471	Feb-18	15 Months
FY19	\$5,457,153	-\$239,611	\$6.75	0.00%	2.44%	708,498	No Increase	
TOTAL		\$846,227	\$0.80	13.45%	17.20%	-11.07%	No Increase	

Summary

- The Water & Sewer Funds are in a position where Operating Revenues are struggling to meeting Operating Expenses.
- Cash Fund balances can be used to supplant the deficits in the short term, but long term consistent annual deficits will become problematic.
- The Authorized-Unissued Bonds on both funds are at the largest level in many years.
- The cycle of project completion and converting Authorized-Unissued Bonds into actual debt service is the driver to the User Rates.
- It is anticipated that the 2020 & 2022 bond issue cycles will be large on both funds.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of July 2019.

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

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: August 13, 2019

Issue Summary Statement

July -19 is the first month of FY20. The summary reports are attached.

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mark

CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 01

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
1000 GENERAL FUND						
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11031 CITY CLERK REVENUE	105,920	0	105,920	11,982.81	93,937.19	11.3%
11051 ASSESSORS REVENUES	0	0	0	10.00	-10.00	100.0%
11061 BUSINESS OFFICE REVENUE	350,000	0	350,000	.00	350,000.00	.0%
11062 BUSINESS OFFICE REVENUE	1,000	0	1,000	.00	1,000.00	.0%
11071 TAX COLLECTOR REVENUE	32,271,384	0	32,271,384	14,223,859.43	18,047,524.57	44.1%
11081 GENERAL OVERHEAD REVENUE	4,080,748	9,966	4,090,714	15,005.62	4,075,708.38	.4%
11082 GENERAL OVERHEAD REVENUE	1,548,683	0	1,548,683	.00	1,548,683.00	.0%
11101 PLANNING	16,250	0	16,250	8,690.60	7,559.40	53.5%
11201 REV LEGAL OFFICE	50,000	0	50,000	150.00	49,850.00	.3%
12011 POLICE CITY REVENUE	325,400	0	325,400	12,175.35	313,224.65	3.7%
12021 FIRE CITY REVENUE	25,500	0	25,500	296.00	25,204.00	1.2%
12022 FIRE STATE REVENUE	41,812	0	41,812	.00	41,812.00	.0%
12031 DISPATCH CENTER	60,290	0	60,290	.00	60,290.00	.0%
12041 CODE ENFORCEMENT REVENUE	394,175	0	394,175	38,602.00	355,573.00	9.8%
13011 PUBLIC WORKS REVENUE	33,700	0	33,700	860.51	32,839.49	2.6%
13012 STATE HIGHWAY SUBSIDY	634,612	0	634,612	194,752.64	439,859.36	30.7%
14011 WELFARE REVENUE	2,500	0	2,500	.00	2,500.00	.0%
14021 RECREATION REVENUE	120,000	0	120,000	74,515.70	45,484.30	62.1%
14031 LIBRARY REVENUE	14,200	0	14,200	843.45	13,356.55	5.9%
TOTAL GENERAL FUND	40,076,174	9,966	40,086,140	14,581,744.11	25,504,395.89	36.4%
<hr/>						
5001 WATER ENTERPRISE FUND						
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510001 WATER WORKS REVENUE	6,607,310	0	6,607,310	387,210.43	6,220,099.57	5.9%
TOTAL WATER ENTERPRISE FUND	6,607,310	0	6,607,310	387,210.43	6,220,099.57	5.9%
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5002 SEWER ENTERPRISE FUND						
<hr/>						
520001 SEWER WORKS REVENUE	8,017,640	0	8,017,640	351,964.14	7,665,675.86	4.4%
520002 SEWER WORKS REVENUE	411,989	0	411,989	.00	411,989.00	.0%
TOTAL SEWER ENTERPRISE FUND	8,429,629	0	8,429,629	351,964.14	8,077,664.86	4.2%
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5003 ARENA ENTERPRISE FUND						
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CITY OF ROCHESTER
 YEAR-TO-DATE BUDGET REPORT

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FOR 2020 01

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
530001 ARENA REVENUE	402,865	0	402,865	.00	402,865.00	.0%
TOTAL ARENA ENTERPRISE FUND	402,865	0	402,865	.00	402,865.00	.0%
6000 COMMUNITY CENTER SP REV FUND						
600001 COMMUNITY CENTER REVENUE	861,466	0	861,466	57,789.58	803,676.42	6.7%
TOTAL COMMUNITY CENTER SP REV FUND	861,466	0	861,466	57,789.58	803,676.42	6.7%
GRAND TOTAL	56,377,444	9,966	56,387,410	15,378,708.26	41,008,701.74	27.3%

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

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 01

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1000 GENERAL FUND							
11000051 CITY MANAGER	470,894	0	470,894	29,261.65	51,700.06	389,932.29	17.2%
11012351 ECONOMIC DEVELOPMENT	510,030	0	510,030	67,146.42	35,824.72	407,058.86	20.2%
11020050 IT SERVICES	797,462	0	797,462	64,072.94	80,613.52	652,775.54	18.1%
11030051 CITY CLERK	334,803	0	334,803	24,231.61	13,095.55	297,475.84	11.1%
11040050 ELECTIONS	54,479	0	54,479	224.70	3,011.00	51,243.30	5.9%
11050070 ASSESSORS	569,498	0	569,498	52,073.33	13,106.83	504,317.84	11.4%
11060051 BUSINESS OFFICE	543,461	0	543,461	67,302.17	2,735.49	473,423.34	12.9%
11063151 HUMAN RESOURCES	213,071	10,000	223,071	15,665.18	34,048.34	173,357.48	22.3%
11070070 TAX COLLECTOR	382,295	0	382,295	45,647.68	5,198.56	331,448.76	13.3%
11080050 GENERAL OVERHEAD	1,021,733	-10,000	1,011,733	38,687.03	195,715.75	777,330.22	23.2%
11090050 PB CITY WIDE 50	668,503	0	668,503	56,163.93	3,849.84	608,489.23	9.0%
11090051 PB CITY HALL 51	66,066	0	66,066	3,079.98	47,965.45	15,020.57	77.3%
11090052 PB OPERA HOUSE 52	48,551	0	48,551	2,831.16	32,843.96	12,875.88	73.5%
11090054 PB CENTRAL FIRE 54	10,979	0	10,979	3,027.25	5,121.75	2,830.00	74.2%
11090055 PB GONIC FIRE 55	10,594	0	10,594	1,777.25	5,604.25	3,212.50	69.7%
11090056 PB LIBRARY 56	18,893	0	18,893	3,495.00	12,249.50	3,148.50	83.3%
11090057 PB DPW GARAGE 57	11,874	0	11,874	2,337.25	7,866.75	1,670.00	85.9%
11090059 PB ER FIRE STATION 59	775	0	775	.00	325.00	450.00	41.9%
11090061 PB HISTORICAL MUSEUM 61	1,520	0	1,520	.00	997.00	523.00	65.6%
11090063 PB HANSON POOL 63	5,100	0	5,100	974.47	435.33	3,690.20	27.6%
11090064 PB GONIC POOL 64	2,900	0	2,900	494.57	185.33	2,220.10	23.4%
11090065 PB EAST ROCHESTER POOL 65	2,600	0	2,600	494.55	185.34	1,920.11	26.1%
11090068 PB GROUNDS 68	12,160	0	12,160	444.19	-135.00	11,850.81	2.5%
11090069 PB DOWNTOWN 69	17,000	0	17,000	.00	2,233.60	14,766.40	13.1%
11090070 PB REVENUE BUILDING 70	22,331	0	22,331	2,020.87	16,927.63	3,382.50	84.9%
11090071 PB PLAYGROUNDS 71	3,000	0	3,000	.00	.00	3,000.00	.0%
11090075 PB NEW POLICE STATION	24,252	0	24,252	2,856.93	11,879.30	9,515.77	60.8%
11090077 PB ANNEX	4,260	0	4,260	.00	2,178.00	2,082.00	51.1%
11102051 PLANNING	433,139	0	433,139	28,869.02	19,196.00	385,073.98	11.1%
11200051 LEGAL OFFICE	597,718	0	597,718	35,521.50	6,906.01	555,290.49	7.1%
12010053 PD ADMINISTRATIVE SERVICES	1,976,055	0	1,976,055	216,450.50	122,039.93	1,637,564.57	17.1%
12012453 PD PATROL SERVICES	4,951,564	0	4,951,564	319,453.55	.00	4,632,110.45	6.5%
12012553 PD SUPPORT SERVICES	4,425,815	0	4,425,815	28,869.54	.00	396,945.46	6.8%
12020054 FIRE DEPARTMENT	4,669,781	0	4,669,781	350,530.89	35,519.86	4,283,730.25	8.3%
12020055 FIRE DEPT 55 GONIC SUBSTAT	28,735	0	28,735	559.85	.00	28,175.15	1.9%
12020754 CALL FIRE	31,373	0	31,373	.00	.00	31,373.00	.0%
12023354 EMERGENCY MANAGEMENT	41,812	0	41,812	.00	.00	41,812.00	.0%
12030153 DISPATCH CENTER	882,328	0	882,328	61,892.15	19,252.99	801,182.86	9.2%
12040051 CODE ENFORCEMENT	606,553	0	606,553	46,310.68	1,204.00	559,038.32	7.8%
12050050 AMBULANCE	61,832	0	61,832	.00	.00	61,832.00	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13010057 PUBLIC WORKS	2,301,219	0	2,301,219	178,518.21	13,832.74	2,108,868.05	8.4%
13010957 WINTER MAINTENANCE	518,492	0	518,492	.00	.00	518,492.00	.0%
13020050 CITY LIGHTS	218,000	0	218,000	52.99	90,627.01	127,320.00	41.6%
14010051 WELFARE	469,070	0	469,070	33,030.67	5,584.89	430,454.44	8.2%
14022072 RECREATION ADMINISTRATION	650,242	0	650,242	49,134.10	5,755.84	595,352.06	8.4%
14022150 RECREATION PLAYGROUNDS/CAM	98,951	0	98,951	34,562.74	2,042.76	62,345.50	37.0%
14022250 RECREATION POOLS	83,588	0	83,588	25,797.76	5,429.34	52,360.90	37.4%
14030056 LIBRARY	1,299,148	0	1,299,148	133,481.19	85,321.72	1,080,345.09	16.8%
15000051 COUNTY TAX	6,610,000	0	6,610,000	.00	.00	6,610,000.00	.0%
17010051 TRANSFERS/PAYMENTS DEBT SV	4,159,335	0	4,159,335	371,174.67	.00	3,788,160.33	8.9%
17030050 OVERLAY	92,000	0	92,000	.00	.00	92,000.00	.0%
17040051 TRANSFER TO CIP & OTHER FU	3,040,340	9,966	3,050,306	9,966.00	.00	3,040,340.00	.3%
TOTAL GENERAL FUND	40,076,174	9,966	40,086,140	2,408,486.12	998,475.94	36,679,177.94	8.5%
5001 WATER ENTERPRISE FUND							
51601057 WATER WORKS EXPENSE	5,294,828	0	5,294,828	207,274.51	65,786.86	5,021,766.63	5.2%
51601073 WATER TREATMENT PLANT	1,250,396	0	1,250,396	50,357.74	158,768.75	1,041,269.51	16.7%
51601570 WATER REVENUE OFFICE	62,086	0	62,086	5,283.68	51.37	56,750.95	8.6%
TOTAL WATER ENTERPRISE FUND	6,607,310	0	6,607,310	262,915.93	224,606.98	6,119,787.09	7.4%
5002 SEWER ENTERPRISE FUND							
52602057 SEWER WORKS EXPENSE	4,513,071	0	4,513,071	1,352,144.93	20,394.18	3,140,531.89	30.4%
52602074 SEWER TREATMENT PLANT	3,855,328	0	3,855,328	89,270.94	289,095.73	3,476,961.33	9.8%
52602470 SEWER REVENUE OFFICE	61,230	0	61,230	5,235.93	51.38	55,942.69	8.6%
TOTAL SEWER ENTERPRISE FUND	8,429,629	0	8,429,629	1,446,651.80	309,541.29	6,673,435.91	20.8%
5003 ARENA ENTERPRISE FUND							
53603060 ARENA EXPENSE	402,865	0	402,865	27,082.16	41,947.02	333,835.82	17.1%
TOTAL ARENA ENTERPRISE FUND	402,865	0	402,865	27,082.16	41,947.02	333,835.82	17.1%
6000 COMMUNITY CENTER SP REV FUND							

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6000	COMMUNITY CENTER SP REV FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6070572	COMMUNITY CENTER EXPENSE	861,466	0	861,466	65,656.93	196,110.48	599,698.59	30.4%
	TOTAL COMMUNITY CENTER SP REV FUND	861,466	0	861,466	65,656.93	196,110.48	599,698.59	30.4%
	GRAND TOTAL	56,377,444	9,966	56,387,410	4,210,792.94	1,770,681.71	50,405,935.35	10.6%

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