

Finance Committee

Meeting Minutes

Meeting Information

Date: September 13, 2022

Time: 6:00 P.M.

Location: 31 Wakefield Street

Committee members present: Mayor Callaghan, Deputy Mayor Lachapelle, Councilor Beaudoin, Councilor Gray, Councilor Hainey, Councilor Larochelle, and Councilor Hamann.

City staff present: Deputy Finance Director Mark Sullivan. Deputy City Manager Katie Ambrose (via Teams). Dan Camara, GIS/Asset Management Technician

Others present: Ray Barnett, resident.

Agenda & Minutes

1. Call to Order

Mayor Callaghan called the Finance Committee meeting to order at 6:00 PM. All Councilors were present.

2. Acceptance of Minutes: August 9, 2022

Councilor Lachapelle **MOVED** to **ACCEPT** the minutes of the August 9, 2022 Finance Committee meeting. Councilor Hamann seconded the motion. The **MOTION CARRIED** by a unanimous voice vote.

3. Public Input

Ray Barnett, resident, addressed the Committee regarding an adjustment to the elderly tax exemption. Mr. Barnett spoke about the right-to-know requests he had submitted for information on City assisted daycare and public input emails.

4. Unfinished Business:

4.1.1 Assessing Property Tax Exemptions

Councilor Larochelle explained that he had compared numbers from the NH Department of Revenue Administration as well as numbers from other municipalities to see how Rochester compares. He questioned the difference in data contained on the spreadsheet from the prior Finance Committee meeting versus that contained in the spreadsheet within the current Finance packet. He questioned the rationale behind the differences, especially between the figures for the Cities of Dover and Rochester.

Mark Sullivan, Deputy Finance Director, explained that the date was likely obtained from the MS-1 valuation report for the City of Dover, and there is a potential that the data from a single category was inserted into the spreadsheet instead of the whole figure. He stated that he would need to review this data to confirm whether the numbers are accurate. Mr. Sullivan said he would return to the Committee once this information has been reviewed.

Mayor Callaghan asked for an explanation of the categories of veteran's exemptions. Deputy Director Sullivan explained the six categories of potential veteran's exemptions, the criteria, and the exemption amounts for each category. Councilor Larochelle requested data from the NH DRA comparing the exemptions in all six categories from several reference communities to those of Rochester, particularly the data from Dover, which does not seem to add up.

Deputy City Manager Katie Ambrose explained that the two categories of municipalities contained in the spreadsheet developed by Chief Assessor Jonathan Rice consisted of the communities that the City Council typically requests for comparison to Rochester, as well as a second category containing comparison to municipalities requested by Mr. Barnett at prior Finance Committee meetings.

Councilor Hainey asked if the City was responsible solely for setting the rate for the standard deduction with the other exemptions being set by statute. Deputy Director Sullivan answered that these exemptions are determined by the City Council. Councilor Larochelle clarified that the enabling legislation, if adopted, allows the City to spend a minimum to a maximum.

5. New Business-

5.1.1 Pictometry Aerial Imagery Flyover-Fall 2022

Deputy Director Sullivan explained that during the FY23 budget cycle, the Council had cut a project for aerial imagery from the CIP budget due to the high cost of the aerial imagery combined with cost for LiDAR data capture included in the same narrative. Dan Camara, Rochester GIS, has reported that the removal of this project has now impacted the standard flyover period for aerial imagery which occurs every 3 years.

Mr. Camara explained that the CIP was not presented adequately during the budget process; with the full project cost being frontloaded to the current fiscal year as opposed to over the course of three years as it should have been. He also stated that the LiDAR capture should have been presented as a separate project from the imagery capture. Mr. Camara explained that since 2006, this aerial imagery

has been captured every three years and is utilized not only by the public, but also by departments throughout the City, most notably dispatch and first responders.

Councilor Beaudoin inquired about the acronym LiDAR. Mr. Camara responded that this stands for “Light Detection and Ranging” which is a methodology using laser pulses to measure distances, resulting in better topographical data. He reported that the last time this data was collected in Rochester was 2010, with this data now becoming outdated. He explained how this data is utilized by the Department of Public Works (stormwater, drainage) as well as outside consultants for a multitude of tasks and projects. Councilor Beaudoin asked if this data would assist in reducing the need for on-site topographical mapping and surveying. Mr. Camara confirmed this was true.

Mr. Camara stated that the City of Rochester has not previously contracted to have LiDAR data collected; it has previously been done by state DOT in combination with the NH Geological Survey. Councilor Lachapelle stated that he supported the aerial imagery project, which is not only useful for City Departments but also to potential developers in the City. Mayor Callaghan asked for more information on how this data is utilized by police/fire dispatch. Mr. Camara explained that this aerial imagery contains not only a top down image, but also an oblique image, which can be useful for first responders to have a full picture of a property including means of egress and access.

Councilor Larochelle asked if the LiDAR was done aurally and if it looks at the entire City. Mr. Camara said that the project area covers Rochester and up into the watershed in the Strafford, Farmington, New Durham area. He stated that the LiDAR data is collected at the same time as the aerial imagery while on the same flight grid.

Councilor Hamann asked if the request was for both the LiDAR data capture and the aerial imagery. Mr. Camara said that the purpose of tonight’s request was for the aerial imagery alone, however the LiDAR capture would be beneficial as well. Councilor Hamann referenced a project being discussed at Planning Board and how this LiDAR data would have been beneficial. He felt that approval of this funding would save money in the long run.

Councilor Beaudoin expressed that LiDAR should not be used in place of a physical survey. He acknowledged the benefits of capturing this data but felt that it was not a necessity. He said that he was in favor of the \$27,000 for the aerial imagery and expressed that this GIS data is used by both the public and staff heavily, however he felt the additional cost for LiDAR was not needed at this time.

Councilor Lachapelle **MOVED** to recommend to full Council the approval of \$27,000 for the Aerial Imagery Capture. Councilor Beaudoin seconded the motion. Deputy Finance Director Sullivan clarified that if the Committee was only considering the \$27,000 for aerial imagery capture, this funding could be found within existing budgets without full Council approval; the Finance Committee could just authorize the cost and finance can move forward with sourcing the funds. Councilor Lachapelle **WITHDREW** his motion. Councilor Beaudoin withdrew his second. Councilor Lachapelle **MOVED** to authorize the City to proceed with finding the \$27,000 within the existing budget to move forward with the aerial imagery capture. Councilor Beaudoin seconded the motion. The **MOTION CARRIED** by a unanimous voice vote.

Reports from Finance & Administration

4.1.1 Land Use Change Tax Collections-Conservation Fund

Deputy Finance Director Sullivan stated that the report is slightly late being presented; the revised ordinance states that it will be presented by July 31. This report details the revenues taken in for land use change tax in FY22, equaling \$380,128 which goes directly into the conservation fund. The starting balance was \$253,042, for a combined total fiscal yearend balance of \$633,170. Mr. Sullivan reported that in August, the Conservation Commission executed a contribution of \$200,000 to the Society for the Protection of Forests related to 121 acres in Champlin Ridge. This left the Commission with an ending balance of \$433,170. Deputy Director Sullivan said that the information is being presented to give the Committee an opportunity monitor the balance and activity, as well as discussing the adjustment of the percentage of funds going into the account.

Councilor Beaudoin recalled that the funds were directed to be held until such a time when Council votes to disperse them to the Conservation Commission. Deputy Director Sullivan stated that the revised ordinance allows the land use change tax revenue to be placed directly into the Conservation Fund. Councilor Beaudoin rephrased that he understood that the Conservation Commission was required to come before Council for the disbursement of funds from the Conservation Fund. Deputy Director Sullivan explained that the ordinance does not require the Planning Department of Conservation Commission to come before Council for expenditures from the Conservation Fund; however, once the City Manager executes the contracts, the Conservation Commission typically comes before Council to inform them of the impending expenditures, although this step did not occur with this most recent expenditure and will be rectified moving forward.

4.1.2 Monthly Financial Report Summary-August 31, 2022

Mayor Callaghan asked if the overtime for Police and Fire are no longer being tracked in this report. Deputy Director Sullivan said that he had removed this category from the report, but would re-add it per request from the Committee.

Councilor Beaudoin requested the first, second, and third quarter reports from the Trustees of the Trust Fund in the next monthly Financial report.

Councilor Beaudoin referenced data from the Arena fund showing revenues of 1% and expenses of 36%. He asked if this was due to the time of year and asked when these numbers would stabilize. Deputy Director Sullivan reported that the ice revenue would start increasing steadily in October when they restart operations.

6. Other

Deputy City Manager Ambrose stated that the School Board had requested a joint meeting with the Finance Committee in October to provide a presentation regarding Capital Reserve Funds.

DRAFT

7. Adjournment

Mayor Callaghan **ADJOURNED** the Finance Committee meeting at 6:30 PM.

Respectfully Submitted,

Cassie Givara
Deputy City Clerk