

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:

FINANCE COMMITTEE

Meeting Information

Date: January 12, 2021
Time: 6:30 P.M.
Location: This meeting will be conducted remotely via Microsoft Teams, with in-person public input option at Council Chambers, 31 Wakefield Street.

The Public may access the meeting by calling in to: 857-444-0744 Conference code: 843095

The meeting will also be broadcast on Atlantic Broadband Channel 26, Comcast Channel 22 and on our website: www.RochesterNH.net

Providing public access to the meeting by telephone: The public can call-in to the above number using the conference code. This meeting will be set to allow the public to “listen-in” only, and there will be no public comment taken via conference line during the meeting. If any member of the public has difficulty accessing the meeting by phone, please call 603-335-7505.

To submit public input prior to the meeting, please leave a voicemail at 603-509-1908 by noon on the day of the meeting. Or email Mark.Sullivan@RochesterNH.net by 5pm on the day of the meeting.

City of Rochester, NH
Preamble for the January 12, 2021 Finance Committee Meeting

Good Evening, as Chairperson of the Finance Committee, I am declaring that an emergency exists and I am invoking the provisions of RSA 91-A:2, III (b). I also find that this meeting is imperative to the continued operation of City government and services, which are vital to public safety and confidence during this emergency. As such, this meeting will be conducted without a quorum of this body physically present in the same location.

a) Public Input: Due to the ongoing situation with COVID-19, the City of Rochester will be taking extra steps to allow for public input, while still ensuring participant safety and social distancing. In lieu of attending the meeting, those wishing to share comments are encouraged to do so by the following methods:

- **Email:** Mark.Sullivan@RochesterNH.net by 5pm on the day of the meeting
- **Voicemail:** 603-509-1908 by noon on the day of the meeting

In addition to the above listed public access information, the Finance Committee will be allowing the public to enter Council Chambers and speak in person during the Public Input portion of this meeting. In an effort to adhere to CDC guidelines: please enter only at the front Wakefield Street entrance and exit on the side closest to the Police Department, and adhere to 6-foot social distancing while inside. Hand sanitizer and face masks will be available at the Wakefield Street entrance. Participants will be admitted to Council Chambers one at a time to speak, and will exit directly thereafter. Please note; the seating in Council Chambers will not be available for the public during the meeting.

At this time, I also welcome members of the public accessing this meeting remotely. The public can call-in to phone number: 857-444-0744 using conference code: 843095. This meeting will be set to allow the public to “listen-in” only, and there will be no public comment taken via conference line during the meeting. If any member of the public has difficulty accessing the meeting by phone, please call 603-335-7505.

b) Roll Call: Please note that all votes that are taken during this meeting shall be done by Roll Call vote.

Let's start the meeting by taking a Roll Call attendance. When each member states their name and ward, also please state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

Agenda

- 1. Call to Order**

- 2. Public Input**

- 3. Unfinished Business-None**

- 4. New Business-**
 - 4.1 FY22 School & City Budget Discussion. Pg.1**

- 5. Reports from Finance & Administration**
 - 5.1 Monthly Financial Report Summaries December 31, 2020, Pg.2**
 - 5.1 (a) December 31, 2020 Revenues-Pg.4**
 - 5.1 (b) December 31, 2020 Expenses-Pg.6**

- 6. Other**

- 7. Adjournment**

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: FY22 School & City Budget Discussion

Date Submitted: January 6, 2021

Name of Person Submitting Item: Deputy Finance Director Mark Sullivan

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

Meeting Date Requested: January 12, 2021

Issue Summary Statement: Discussion on FY22 School & City budget challenges.

School is anticipating a \$2 million budget deficit. City is forecasting a \$1.3 million budget challenge. Primary drivers; NHRS Rate increases, Health Insurance increases, City Municipal Aid expiration, Reduction in School State Revenues, Soft Tax Cap Yield, CPI anticipated increase 1.2%.

Recommended Action: Discussion

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of December 31, 2020

For the full detail report, click here: [December 31, 2020 Financial Detail Report](#)

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: January 12, 2021

Issue Summary Statement

The December 31, 2020 financial summary reports are attached. December represents approximately 50% completion of FY21. Below is a summary of revenues & expenses that Finance continues to monitor,

Revenues:

Motor Vehicle Registrations: Through six months of FY21 motor vehicle registrations remain strong at 71% collected, or \$2,848, 532.

Waste Management Host Fees: The second quarterly has been received and totaled \$1,045,093, the highest quarterly ever received. Anticipate Oct-20-Dec-20 payment end of January-21. Year to date total is \$1,907,532.

Building Permits: Building permits remain strong, and this revenue is at 164% of the FY21 Adopted amount of \$200,000 at \$327,808.

Interest Income: Interest Income remains soft at 30% received, or \$74,550. Interest income rates remain low at approximately .50%

Interest on Delinquent Taxes: Continues to trend soft at 41% received, or \$142,464

State of NH Rooms & Meals: DRA final rate confirmed at \$1,568,269, same level as FY20.

Water-Sewer User Fees: Payments have seen a recovery, will continue to monitor.

Highway Block Subsidy: First two quarterly payments are \$370,491 slightly less than FY20.

Cable Franchise Fees: Only received the Atlantic Broadband payment of \$42,463, which is down approximately 16% from FY20. There are two Atlantic Broadband, and Comcast.

Covid-19 Cares Act Reimbursements: \$672,414 in Cares Act reimbursements have been received.

Expenses:

Overall General Fund salaries and benefits are trending below budget at 47% expended.

Fire Overtime is at 77% expended, or \$184,607. Same period FY20 was 74%.

Police Overtime is 66% expended, or \$71,110. Same period FY20 was 63% .

Welfare Direct Assistance is 24% expended, or \$33,378. Same period FY20 was \$96,357 or 60%.

Total General Fund expenditures trending to budget at 56%. Same period FY20 was 58%.

Summary: Cash position remains strong, and in a good position. Finance will monitor all FY21 revenue and expense activities.

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1000 GENERAL FUND						
11011 ECONOMIC DEVELOPMENT REVENUE	0	0	0	750.70	-750.70	100.0%
11031 CITY CLERK REVENUE	124,850	0	124,850	53,279.65	71,570.35	42.7%
11051 ASSESSORS REVENUES	0	0	0	10.00	-10.00	100.0%
11061 BUSINESS OFFICE REVENUE	250,000	0	250,000	82,373.67	167,626.33	32.9%
11062 BUSINESS OFFICE REVENUE	1,000	0	1,000	.00	1,000.00	.0%
11071 TAX COLLECTOR REVENUE	33,409,885	28,053	33,437,938	32,972,510.94	465,427.06	98.6%
11072 TAX COLLECTOR REVENUE	3,308	0	3,308	2,971.00	337.00	89.8%
11081 GENERAL OVERHEAD REVENUE	3,460,991	1,740,000	5,200,991	2,336,181.37	2,864,809.63	44.9%
11082 GENERAL OVERHEAD REVENUE	2,186,077	0	2,186,077	2,260,497.01	-74,420.01	103.4%
11083 GENERAL OVERHEAD - FEDERAL	0	0	0	672,414.00	-672,414.00	100.0%
11101 PLANNING	18,250	0	18,250	14,093.88	4,156.12	77.2%
11201 REV LEGAL OFFICE	50,000	0	50,000	25,000.00	25,000.00	50.0%
12011 POLICE CITY REVENUE	363,479	0	363,479	183,646.97	179,832.03	50.5%
12021 FIRE CITY REVENUE	25,500	0	25,500	2,377.51	23,122.49	9.3%
12022 FIRE STATE REVENUE	41,812	0	41,812	3,375.00	41,563.20	8.1%
12031 DISPATCH CENTER	60,982	0	60,982	.00	60,982.00	.0%
12041 CODE ENFORCEMENT REVENUE	244,210	0	244,210	339,475.47	-95,265.47	139.0%
13011 PUBLIC WORKS REVENUE	35,400	0	35,400	16,754.13	18,645.87	47.3%
13012 STATE HIGHWAY SUBSIDY	519,175	0	519,175	370,491.44	148,683.56	71.4%
14011 WELFARE REVENUE	2,500	0	2,500	5,400.39	-2,900.39	216.0%
14021 RECREATION REVENUE	60,050	0	60,050	6,830.00	53,220.00	11.4%
14031 LIBRARY REVENUE	10,800	0	10,800	3,632.65	7,167.35	33.6%
TOTAL GENERAL FUND	40,868,269	1,768,053	42,636,322	39,352,065.78	3,287,382.42	92.3%
5001 WATER ENTERPRISE FUND						
510001 WATER WORKS REVENUE	6,710,052	125,000	6,835,052	1,753,399.96	5,081,652.04	25.7%
TOTAL WATER ENTERPRISE FUND	6,710,052	125,000	6,835,052	1,753,399.96	5,081,652.04	25.7%
5002 SEWER ENTERPRISE FUND						
520001 SEWER WORKS REVENUE	7,945,222	125,000	8,070,222	1,977,454.47	6,092,767.53	24.5%
520002 SEWER WORKS REVENUE	396,081	0	396,081	7,290.00	388,791.00	1.8%
TOTAL SEWER ENTERPRISE FUND	8,341,303	125,000	8,466,303	1,984,744.47	6,481,558.53	23.4%

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
5003 ARENA ENTERPRISE FUND						
530001 ARENA REVENUE	416,031	0	416,031	50,582.51	365,448.49	12.2%
TOTAL ARENA ENTERPRISE FUND	416,031	0	416,031	50,582.51	365,448.49	12.2%
6000 COMMUNITY CENTER SP REV FUND						
600001 COMMUNITY CENTER REVENUE	889,241	0	889,241	361,525.50	527,715.50	40.7%
TOTAL COMMUNITY CENTER SP REV FUND	889,241	0	889,241	361,525.50	527,715.50	40.7%
GRAND TOTAL	57,224,896	2,018,053	59,242,949	43,502,318.22	15,743,756.98	73.4%

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1000 GENERAL FUND							
11000051 CITY MANAGER	409,559	2,500	412,059	232,604.49	4,134.64	175,319.87	57.5%
11012351 ECONOMIC DEVELOPMENT	512,693	0	512,693	181,849.43	30,527.54	300,316.03	41.4%
11020050 IT SERVICES	897,327	0	897,327	406,774.52	54,972.99	435,579.49	51.5%
11030051 CITY CLERK	334,501	0	334,501	171,978.39	27,732.21	134,790.40	59.7%
11040050 ELECTIONS	70,168	0	70,168	76,988.94	3,821.13	-10,642.07	115.2%
11050070 ASSESSORS	570,520	37,000	607,520	266,818.09	37,886.55	302,815.36	50.2%
11060051 BUSINESS OFFICE	608,770	0	608,770	308,806.57	531.76	299,431.67	50.8%
11063151 HUMAN RESOURCES	225,528	1,250	226,778	110,890.86	19,561.77	96,325.37	57.5%
11070070 TAX COLLECTOR	379,761	0	379,761	202,878.37	3,729.20	173,153.43	54.4%
11080050 GENERAL OVERHEAD	1,169,916	-63,797	1,106,119	225,310.12	176,941.42	703,867.46	36.4%
11090050 PB CITY WIDE 50	687,246	1,100	688,346	317,311.36	37,511.73	333,522.91	51.5%
11090051 PB CITY HALL 51	65,698	0	65,698	34,909.39	24,783.56	6,005.05	90.9%
11090052 PB OPERA HOUSE 52	48,769	0	48,769	15,582.17	21,745.27	11,441.56	76.5%
11090054 PB CENTRAL FIRE 54	10,945	0	10,945	5,629.83	2,158.50	3,156.67	71.2%
11090055 PB GONIC FIRE 55	10,787	0	10,787	5,711.57	2,781.36	2,294.07	78.7%
11090056 PB LIBRARY 56	19,313	0	19,313	12,333.89	4,743.53	2,235.58	88.4%
11090057 PB DPW GARAGE 57	12,155	0	12,155	9,262.65	2,795.51	96.84	99.2%
11090061 PB HISTORICAL MUSEUM 61	1,320	0	1,320	423.34	875.00	21.66	98.4%
11090063 PB HANSON POOL 63	6,700	0	6,700	163.64	2,766.90	3,769.46	43.7%
11090064 PB GONIC POOL 64	1,100	0	1,100	48.18	100.00	951.82	13.5%
11090065 PB EAST ROCHESTER POOL 65	800	0	800	48.18	100.00	651.82	18.5%
11090068 PB GROUNDS 68	10,880	0	10,880	2,886.69	645.00	7,348.31	32.5%
11090069 PB DOWNTOWN 69	17,000	0	17,000	5,247.88	2,500.61	9,251.51	45.6%
11090070 PB REVENUE BUILDING 70	21,368	0	21,368	11,019.42	3,738.22	6,610.36	69.1%
11090071 PB PLAYGROUNDS 71	3,000	0	3,000	1,800.00	.00	1,200.00	60.0%
11090075 PB NEW POLICE STATION	24,066	0	24,066	12,710.12	5,836.17	5,519.71	77.1%
11090077 PB ANNEX	11,140	0	11,140	2,547.25	759.15	7,833.60	29.7%
11102051 PLANNING	427,669	0	427,669	178,678.64	2,385.63	246,604.73	42.3%
11200051 LEGAL OFFICE	611,159	0	611,159	278,203.80	7,114.01	325,841.19	46.7%
12010053 PD ADMINISTRATIVE SERVICES	2,076,031	0	2,076,031	928,695.00	91,812.01	1,055,523.99	49.2%
12012453 PD PATROL SERVICES	5,463,738	0	5,463,738	2,522,012.18	.00	2,941,725.82	46.2%
12012553 PD SUPPORT SERVICES	417,396	0	417,396	206,001.09	.00	211,394.91	49.4%
12020054 FIRE DEPARTMENT	4,991,261	0	4,991,261	2,367,265.02	72,831.55	2,551,164.43	48.9%
12020055 FIRE DEPT 55 GONIC SUBSTAT	28,592	0	28,592	8,659.45	14,040.28	5,892.27	79.4%
12020754 CALL FIRE	29,890	0	29,890	6,605.70	.00	23,284.30	22.1%
12023354 EMERGENCY MANAGEMENT	42,101	0	42,101	.00	.00	42,101.00	.0%
12030153 DISPATCH CENTER	869,310	0	869,310	439,518.40	10,169.72	419,621.88	51.7%
12040051 CODE ENFORCEMENT	593,170	0	593,170	271,060.91	6,460.69	315,648.40	46.8%
12050050 AMBULANCE	282,321	0	282,321	16,160.25	48,480.75	217,680.00	22.9%
13010057 PUBLIC WORKS	2,412,336	0	2,412,336	1,053,834.81	337,372.43	1,021,128.76	57.7%

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13010957 WINTER MAINTENANCE	530,920	0	530,920	42,938.58	104,877.34	383,104.08	27.8%
13020050 CITY LIGHTS	218,000	0	218,000	78,851.85	14,518.26	124,629.89	42.8%
14010051 WELFARE	480,831	0	480,831	159,927.30	17,052.28	303,851.42	36.8%
14022072 RECREATION ADMINISTRATION	671,686	3,000	674,686	307,565.29	551.72	366,568.99	45.7%
14022150 RECREATION PLAYGROUNDS/CAM	101,305	-3,000	98,305	26,586.29	610.72	71,107.99	27.7%
14022250 RECREATION POOLS	94,924	0	94,924	63,705.90	9,132.49	22,085.61	76.7%
14030056 LIBRARY	1,342,026	0	1,342,026	627,222.78	59,908.34	654,894.88	51.2%
15000051 COUNTY TAX	6,941,353	0	6,941,353	6,752,536.00	.00	188,817.00	97.3%
17010051 TRANSFERS/PAYMENTS DEBT SV	4,471,220	0	4,471,220	1,459,130.00	.00	3,012,090.00	32.6%
17030050 OVERLAY	350,000	0	350,000	.00	.00	350,000.00	.0%
17040051 TRANSFER TO CIP & OTHER FU	1,290,000	1,790,000	3,080,000	1,980,000.00	.00	1,100,000.00	64.3%
TOTAL GENERAL FUND	40,868,269	1,768,053	42,636,322	22,397,694.58	1,270,997.94	18,967,629.48	55.5%
<hr/> 5001 WATER ENTERPRISE FUND							
51601057 WATER WORKS EXPENSE	5,353,392	125,000	5,478,392	1,809,616.47	42,467.78	3,626,307.75	33.8%
51601073 WATER TREATMENT PLANT	1,287,559	0	1,287,559	494,480.86	177,166.50	615,911.64	52.2%
51601570 WATER REVENUE OFFICE	69,101	0	69,101	35,747.48	.00	33,353.52	51.7%
TOTAL WATER ENTERPRISE FUND	6,710,052	125,000	6,835,052	2,339,844.81	219,634.28	4,275,572.91	37.4%
<hr/> 5002 SEWER ENTERPRISE FUND							
52602057 SEWER WORKS EXPENSE	4,106,648	125,000	4,231,648	2,693,516.94	12,654.38	1,525,476.68	64.0%
52602074 SEWER TREATMENT PLANT	4,167,052	0	4,167,052	735,281.79	159,250.55	3,272,519.66	21.5%
52602470 SEWER REVENUE OFFICE	67,603	0	67,603	35,450.27	.00	32,152.73	52.4%
TOTAL SEWER ENTERPRISE FUND	8,341,303	125,000	8,466,303	3,464,249.00	171,904.93	4,830,149.07	42.9%
<hr/> 5003 ARENA ENTERPRISE FUND							
53603060 ARENA EXPENSE	416,031	0	416,031	184,295.59	64,226.13	167,509.28	59.7%
TOTAL ARENA ENTERPRISE FUND	416,031	0	416,031	184,295.59	64,226.13	167,509.28	59.7%
<hr/> 6000 COMMUNITY CENTER SP REV FUND							

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2021 06

6000	COMMUNITY CENTER SP REV FUND	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6070572	COMMUNITY CENTER EXPENSE	889,241	0	889,241	332,415.59	112,423.87	444,401.54	50.0%
	TOTAL COMMUNITY CENTER SP REV FUND	889,241	0	889,241	332,415.59	112,423.87	444,401.54	50.0%
	GRAND TOTAL	57,224,896	2,018,053	59,242,949	28,718,499.57	1,839,187.15	28,685,262.28	51.6%

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