



City of Rochester, New Hampshire

Annual Report

Fiscal Year

July 1, 2020 through June 30, 2021

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Introduction

City Council:

Our City Council consists of the Mayor and 12 Councilors. Rochester is divided into 6 wards as equal as practicable population, each having 2 council representatives.

Mission:

Our mission is to provide services which contribute to a sense of community and overall quality of life.

Principles:

As a City Council we will demonstrate our commitment for our city by seeking to adhere to the principles of the City Charter and the General Ordinances of the City of Rochester.

Community:

Our community, including residents, visitors and ratepayers, consists of the following:

- Business and investors
- Local service providers
- Community groups
- State and federal government agencies and other local governments
- Professional organizations including industry

Vision:

The city's commitment to economic development has spurred major growth of manufacturing and high-tech companies, retail, and the ongoing revitalization of the historic downtown district. Rochester continues to diversify, strengthen, and grow as business and industrial expansions attract new residents to the area.

Excellent educational advantages are available to residents. The Richard W. Creteau Regional Technology Center at Spaulding High School trains students for well-paid positions and assures companies in the area of a skilled workforce.

Location:

Rochester, known as the Lilac City, is located in southeastern New Hampshire. It is the largest city in the seacoast region and fourth-largest city in the state. Rochester is conveniently located, serving as a gateway to the Lakes Region, the White Mountains, and the Seacoast.

Environment:

Rochester enjoys many of the conveniences of a prospering city combined with the delights of small-town New England traditions. Family values, strong work ethic, and lasting community spirit sustain the pride among residents and businesses in Rochester.

A wide variety of cultural and recreational activities are offered at the Rochester Public Library, Rochester Historical Society & Museum, Recreation Department & Arena, Rochester Opera House, and Rochester Museum of Fine Arts. There are also multiple public parks and playgrounds, ball fields, tennis and basketball courts, disc golf, hiking and walking trails, public pools, and a kayak and canoe launch on the Cocheco River. Exciting shopping advantages and fine dining are also found throughout the city.

Mayor and City Council

Mayor

Elaine Lauterborn

Ward 1

Jeremy Hutchinson

TJ Jean

Ward 2

Daniel Fitzpatrick

Palana Hunt-Hawkins

Ward 3

Peter Lachapelle

Thomas Abbott

Ward 4

David Walker

Laura Hainey

Ward 5

Christopher Rice

Donald Hamann

Ward 6

Donna Bogan

James P. Gray

City Council Committees

Appointments Review

Donna Bogan, Chair
James Gray, Vice Chair
Jeremy Hutchinson
Thomas Abbott
Laura Hainey

Public Safety Committee:

Donald Hamann, Chair
Peter Lachapelle, Vice Chair
Christopher Rice
Palana Hunt-Hawkins
Jeremy Hutchinson

Codes and Ordinances Committee

Peter Lachapelle, Chair
Elaine Lauterborn, Vice Chair
Thomas Abbott
Christopher Rice
Laura Hainey

Public Works and Building Committee

David Walker, Chair
James Gray, Vice Chair
Donald Hamann
Christopher Rice
TJ Jean

Community Development

Elaine Lauterborn, Chair
Donna Bogan, Vice Chair
TJ Jean
Palana Hunt-Hawkins
Laura Hainey

Finance Committee

Mayor Elaine Lauterborn, Chair
David Walker, Vice Chair
Donald Hamann
TJ Jean
Donna Bogan
James Gray

Other Elected Boards and Commissions

Police Commission

Derek Peters

David Stevens

Lisa Stanley

School Board

Paul Lynch, Chair

Matthew Beaulieu, Vice Chair

Sarah Harrington

Audrey Stevens

Brian Nicholson

David Camire

Matt Munn

Matthew Pappas

Shane Downs

Anne Grassie

Karen Stokes

Thom O'Connor

Robert Watson

Appointed Boards and Commissions

Arts & Culture

Commission

Matt Wyatt (chair)
 Bianca Nicole Mireles
 Palana Hunt-Hawkins
 Kristen Ebbeson
 Amy Marie Regan
 Chloe White
 Katie O'Connor
 Jamie Kinsley
 Sarah Elizabeth Duclos

Conservation

Commission

Michael Dionne (chair)
 Kevin Sullivan
 Michael Kirwan
 Mark Jennings
 Barbara Soley
 Daniel Nickerson
 Meredith Lineweber
 Sheila Lulek

Historic District

Commission

Molly Meulenbroek
 (chair)
 Marilyn Jones
 Peter Bruckner
 Nancy Dibble
 Matthew Winders
 Laura Hainey

Library Trustees

Peg Higgins
 Samantha Merchant
 Candy Bailey
 Kathleen Noble
 Pamela Hubbard

Bruce Jolin

Nathaniel Goodspeed

Planning Board

Lionel Sylvain (chair)
 A. Terese Dwyer
 Robert May
 Tim Fontneau
 Peter Bruckner
 Mark Collopy
 Mark Sullivan
 David Walker
 Donald Hamann
 Lance Whitehill
 Paul Giuliano
 Keith Fitts

Recreation

Commission

Joan Cadorette-Strogen
 Paul Roberts
 Nancy Carignan
 Kevin Barry
 Trevon Scott
 Dale Bickford
 Richard Clough
 David Colson
 Sheila Colson
 TJ Jean

Rochester Economic

Development

Commission

Jonathan Shapleigh
 (chair)
 Janet Davis
 Kristen Ebbeson
 Kristen Bournival
 Paul Giuliano

Ron Poulin

Mark Hourihane

Whitney Belton

Marsha Miller

Michael Scala (ex-officio)

Elaine Lauterborn (ex-officio)

Trustees of the Trust Fund

Robert Pallas (chair)
 Brett Johnson
 A. Raymond Varney
 Matthew Winders

Utility Advisory Board

Shawn Libby (chair)
 Ralph Sanders
 Joe Boudreau
 Eli McCrady Barnes
 Brett Johnson

Zoning Board of Adjustment

Lawrence Spector (chair)
 Robert Gates
 Leo Brodeur
 James Hayden
 Michael King
 Paul Giuliano
 Matthew Winders
 Terry Garland

Chapter 3
Department Reports

(as submitted)



City of Rochester, New Hampshire

ASSESSING DEPARTMENT

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

Assessing Department Annual Report

Fiscal Year 2021

Total Taxable Valuation

(Effective date of value, April 1, 2021)

Land Value

Residential	\$440,047,000
Commercial/Industrial	\$192,389,400
Current Use	\$1,115,289
Discretionary Preservation Easements RSA 79-D	\$21,500

Building Value

Residential	\$1,419,241,775
Commercial/Industrial	\$527,986,800
Manufactured Housing	\$174,179,325
Discretionary Preservation Easements RSA 79-D	\$86,500

Public Utilities (Land & Building Value)	\$136,392,600
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Total Taxable Valuation **\$2,891,460,189**

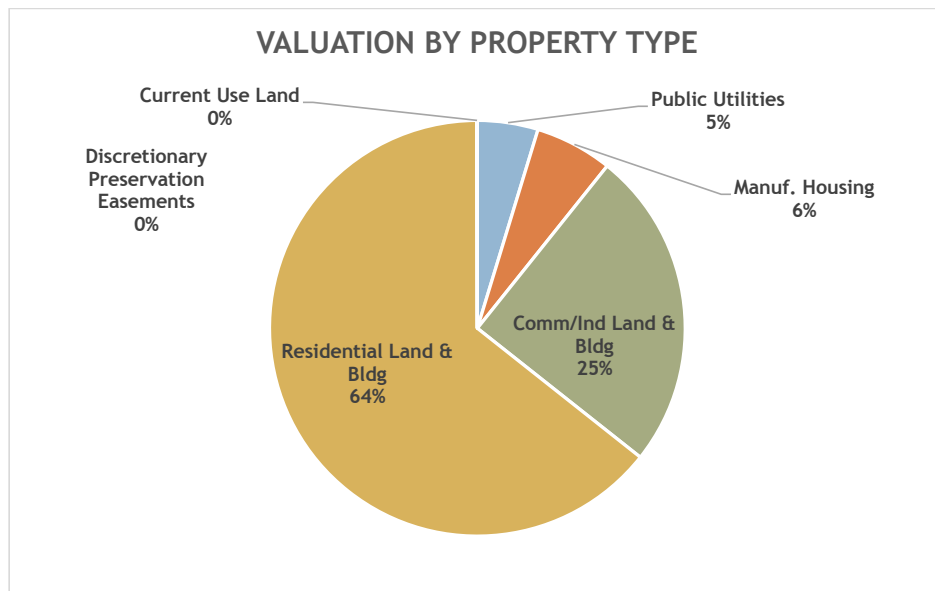
Exemptions

Type	Total Granted	Exempt Valuation
Blind	19	\$1,259,300
Elderly	359	\$26,955,742
Disabled	99	\$5,429,500
Total	477	\$33,644,542



City of Rochester, New Hampshire
ASSESSING DEPARTMENT

Net Taxable Valuation (used to calculate Municipal, County & Local Education tax rate)	\$2,814,722,128
Less Public Utilities Valuation	<u>-\$136,392,600</u>
Net Taxable Valuation (used to calculate State Education Tax Rate)	\$2,678,329,528



Respectfully Submitted by:
Jonathan Rice, Chief Assessor



City of Rochester, New Hampshire

Department of Building & Licensing Services

FISCAL YEAR 2021 ANNUAL REPORT

The Department of Building and Licensing Services is dedicated to safeguard the public safety, health, and general welfare through affordability, structural integrity, means of egress facilities, sanitation, light and ventilation, energy conservation and safety to fire fighters and emergency responders during emergency situations.

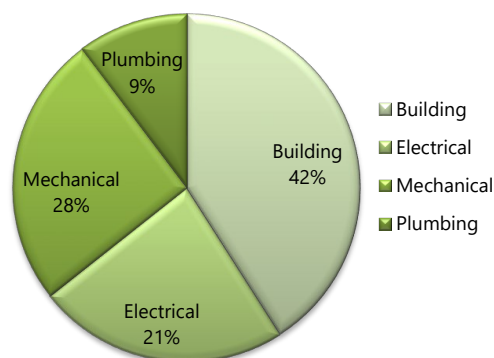
It is our vision, that we will be a leader in public safety, health and general welfare to enhance the quality of life in our jurisdiction.

The duties of the department include the administration of National Codes, the review and issuance of building permits and licenses; additionally enforcing compliance of the Zoning Ordinance and Planning Board approvals.

Building:

Over the course of Fiscal Year 2021 the Building Department has taken in 3,133 permit applications, 2,639 of those applications were issued, and the other 494 were either denied or are still pending. There was a declared construction value of \$92,566,645.93

Permits Issued



New Residential Structures:		New Commercial Structures:
Manufactured Homes:	30	0 No Main St – Car Dealership
Single Family Homes:	81	
New Condo/Townhouse/Apartment	3	
Total Dwelling Units:	124	

Zoning:

Our Zoning Administrator and Zoning Clerk take in all Zoning applications, including Variances, Special Exceptions, Administrative Appeals and Equitable Waivers. They also attend a public hearing on a monthly basis to provide the Zoning Board of Adjustment the City's interpretation and recommended action on cases being heard as well as take the meeting's minutes.

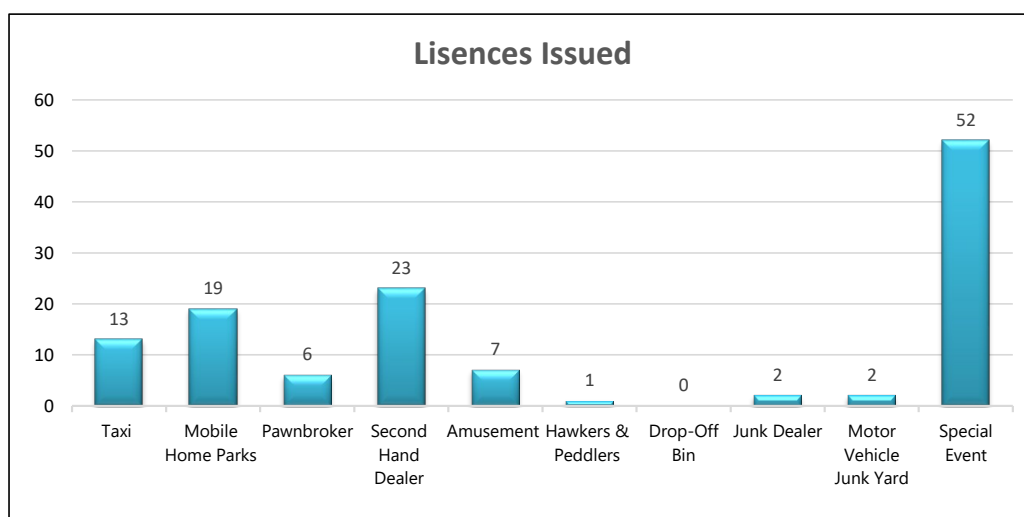
The Zoning Board of Adjustment (ZBA) makes decisions on Variance requests from the Zoning Ordinance. This partial fiscal year with BLS (July 1, 2020 to December 31, 2020) the board heard 8 Zoning cases (some cases were heard multiple times), 1 Motion to Rehear, 1 Motion to Extend, 6 new cases. Of the 8 cases there were 4 Variances (3 *approved*, 1 *denied*), 4 Special Exceptions (1 *Postponed*, 2 *approved*, 1 *denied*).

The board is comprised of the following members:

Mr. Larry Spector, Chair
 Mr. Robert Gates, Vice Chair
 Mr. Leo Brodeur, Member
 Mr. James Hayden, Member
 Mr. Paul Giuliano, Alternate
 Mr. Taylor Poro, Alternate
 Mr. Terry Garland, Alternate

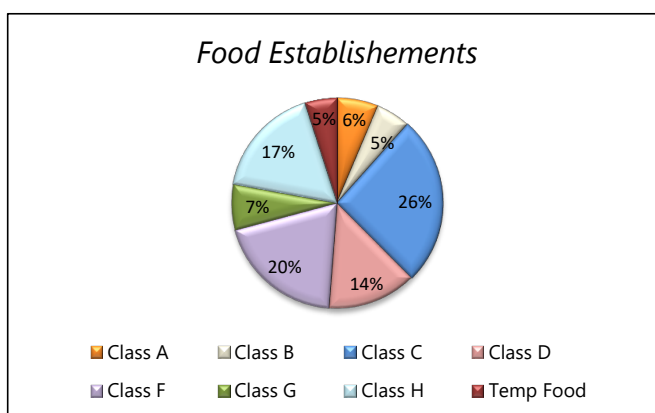
Licensing:

Building, Zoning, and Licensing is also responsible for licensing the City's Mobile Home Parks, Amusement Devices, Taxi Businesses, Taxi Vehicles, Taxi Drivers, Drop-Off Bins, Motor Vehicle Junk Yards, Junk Dealers, Second Hand Dealers, Pawnbrokers, Hawkers & Peddlers and Special Events. In total 125 licenses were issued, excluding food establishment licenses. Our Compliance Officer conducts yearly inspections of these licenses. Some are also inspected by the Fire Department.



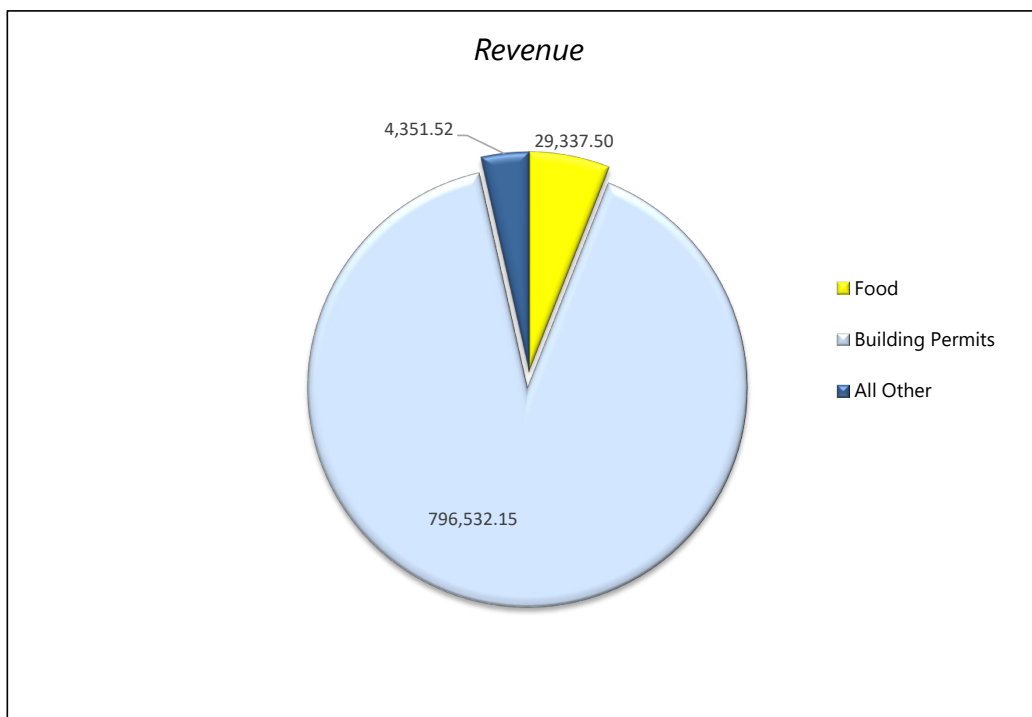
Health:

Our department is responsible for inspecting Food Establishments, Schools, Foster Care Homes, and Day Care Centers. During this Fiscal Year we issued 285 Food licenses including permanent food establishments, temporary food licenses, Rochester Fair and the Rochester Farmers Market. It's our goal to work closely with owners and operators to ensure compliance with state health requirements for the sanitary production and distribution of food.



The Board of Health is comprised of the following members

Thomas Moon, Regular Member
 Jackie Fitzpatrick, Regular Member
 Toni McLellan, Regular Member
 Dr. William Kiley, City Physician/ Regular Member
 Mr. James Grant, Health Officer & Director Building and Licensing Svcs

Revenue:

<i>Type of Permit or License</i>	<i>Revenue Collected</i>
Food Licenses	\$29,337.50
Second Hand & Pawn Licenses	\$1,450.00
Hawkers & Peddlers	\$100.00
Amusement Licenses	\$460.00
Misc. Fees & Compliance Fines	\$20.00
Zoning Applications & Abutters Fees	\$1,817.15
Junk Dealer Motor Vehicle Junk Yards	\$150.00
Taxi	\$390.00
Building Permits	\$796,532.15
Total:	\$830,221.17

Respectfully Submitted,

James Grant



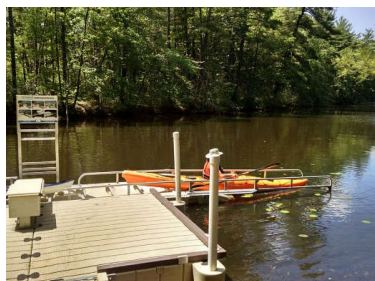
City of Rochester, New Hampshire
Economic Development Department
33 Wakefield Street, Rochester, NH 03867
(603) 335-7522, www.RochesterEDC.com

ECONOMIC DEVELOPMENT ANNUAL REPORT: July 1, 2020 – June 30, 2021 (FY 21)

The COVID 19 pandemic continued throughout FY 21 and continued to have negative effects on the global economy. Most complaints from businesses and developers were the slowdown of the supply chain, less availability of products and price increases due to supply and demand, problems hiring and retaining workforce to fulfill business needs. Restaurants started closing a few days a week due to lack of employees, manufacturers were desperately searching for employees, contractors were booked for months in advance, and lack of truck drivers delayed shipments of good and materials delaying projects and increasing retail and food costs. Fortunately, Rochester did not have any permanent closures due to the pandemic.

Revitalization & Downtown Development:

- ❖ The City entered into an agreement to purchase the Hoffman Building at 55 North Main Street. The Trustees of the Trust Fund decided to sell after approximately 25 plus years of the building being vacant. ED staff working on securing a development contact with interested developers.
- ❖ City Council approved 10-14 North Main Street's RSA 79E for 7 years. The developer plans on two commercial spaces on the North Main Street side of the building, 50 apartment units and 14 parking spaces located on the bottom level of the rear of the building.
- ❖ Free Comic Book Day, Festival of Trees, Downtown Trick or Treat and other events took place after a year of having to cancel the events. Porchfest did not cancel their 2020 or 2021 event.



Key Economic Development Initiatives, Programs, Events & Marketing:

- ❖ Rochester Main Street and the City collaborated to host a downtown BBQ for the Main Street Businesses. The BBQ was a way to thank our downtown businesses and give them the opportunity to speak with staff, Main Street Board Members and get to know the other business owners/managers.

Economic Development and COVID 19 initiatives:

- ❖ The Sixth season of the Rochester Farmers Market took place back at the Rochester Common. To reduce the touchpoints on products the Market was held on the field where vendors could drive to their spots.
- ❖ The Riverwalk Committee and City Council hosted a grand opening for the installation of the Kayak Launch at the end of Hillsdale Drive. The Recreation Department, Public Works Department and Economic Development Departments all collaborated to ensure the launch was successfully installed, removed and kept clean during the season.
- ❖ Strafford Regional Planning Commission started a weekly meeting in 2020 for all Seacoast Economic Developers, Planners and Organizations. The meetings began so that local Strafford County municipalities could collaborate on the constant changes needed regarding the COVID pandemic. The group continued to meet through FY 21.
- ❖ Bi-weekly meetings were scheduled with Commissioner Caswell at the Business and Economic Affairs Department. The commissioner and the same participants as above discussed the different types of funding and projects that were happening at the State Level regarding COVID.



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- ❖ Economic Development led the temporary outdoor dining initiative for the second year due to COVID. There were 5 restaurants were approved for outdoor dining on City property and 8 restaurants that were approved for outdoor dining on private property.

Staff Development:

- ❖ Jenn completed a Resiliency Academy through UNH Cooperative Extension
- ❖ Jenn and Mike both took the exam and earned Certified Economic Developer (CEd) recognition.



New Businesses (N), Expansions (E) and Relocations (R)

❖ Service Credit Union (R)	❖ Silver Leaf Sterling (N)	❖ Metal Heads (R)
❖ Intec Automation (R&E)	❖ EFI Express (N)	❖ Label Shopper (N)
❖ Cornerstone VNA (E)	❖ Volume Lash Lounge (N)	❖ Eddie B Towing (N)
❖ Pella Windows and Doors of NE (N)	❖ Motor City (E)	❖ Cabana (change in ownership)
❖ LDI Solutions (N)	❖ Integrity Auto (E)	❖ Dynasty (change in ownership)
❖ Homeless Shelter (R)	❖ SOS Recovery (R)	❖ Clemento's (change in ownership)
❖ PIP Storage (N)		
❖ La Pooch Dog Spa (N)		

COMMUNITY DEVELOPMENT DIVISION – FY 2020



City of Rochester, New Hampshire
 Economic Development Department
 33 Wakefield Street, Rochester, NH 03867
 (603) 335-7522, www.RochesterEDC.com

The mission of the Community Development Division, housed within the Office of Economic & Community Development, is to work with the community, public service agencies, and private sector partners to improve neighborhoods and assist low to moderate income Rochester residents to improve the quality of these residents' lives and neighborhoods. The responsibilities of the Community Development Division include management of the City's Community Development Block Grant (CDBG) program, which is funded through the U.S. Department of Housing and Urban Development; grant writing and grant reporting for a variety of different City departments; and other duties as assigned.

During the FY 2021 period (July 1, 2020 – June 30, 2021), the Community Development Division drafted and submitted the FY 2021 CDBG Annual Action Plan and FY CDBG 2020 Consolidated Annual Performance and Evaluation Report, as well as other required reports on Section 3 compliance, Davis-Bacon Act compliance, etc. The Community Development Division also successfully submitted the FY 2020-2025 Consolidated Plan, which was approved by HUD. In addition, the City received two tranches of additional CDBG funding through the CARES Act to help respond to the COVID-19 pandemic. The majority of this funding was allocated to regional homeless shelter providers to help provide isolation and quarantine rooms for homeless residents.

CDBG projects during this period included funding for regional homeless shelters, funding for educational and vocational services for lower-income residents, funding for legal services for abused and neglected children, weatherization renovations for lower-income homeowners, river walk canoe and kayak launch, and building improvements for the Rochester Child Care Center, Rochester Opera House, and East Rochester Library.

Key Accomplishments:

- Continued CDBG support for homeless shelters (Homeless Center for Strafford County, My Friend's Place, and Cross Roads House)
- Quick allocation of CARES Act CDBG funds to benefit vulnerable populations
- Award of Certified Local Government grant for historic district updates project, Victims of Crime Act grant for the victim-witness advocacy program, and BJA Coronavirus Emergency Supplemental Funding Program for Police Department backup dispatch center.



REPORT OF THE FIRE DEPARTMENT FISCAL YEAR 2021

ISO Class 3 Community

MISSION STATEMENT

The primary mission of the Rochester Fire Department is to provide a wide range of programs designed to protect and maintain the quality of life within the City of Rochester through Fire Prevention, Fire Suppression and Rescue activities.

MOTTO

Serving the Lilac City with Pride.

ORGANIZATION

The City of Rochester Fire Department provided Fire and rescue services to a primary response area of 49.2 square miles. The department operates from two fire stations which are staffed 24 hours a day 7 days a week for the protection of the citizens of Rochester. Station 1 is located at 37 Wakefield Street and Station 2 is located at 7 Pickering Road, Gonic. Station 1 is staffed by the Fire Chief, Assistant Fire Chief, Operations Deputy Chief, Training Deputy Chief, Fire Prevention Deputy Chief, an Executive Secretary (Monday through Friday as well as a Captain and six firefighters (24/7.) Station 2 is staffed with a Lieutenant and two firefighters (24/7). These hard-working professionals provide fire, rescue, and public assistance to the entire city including, East Rochester and Gonic.

Our department continues to accept the challenges presented by the increased demands for service. Rochester Firefighters responded to over 2700 incidents in this fiscal year. Our firefighters continue to provide the professional response needed to take care of the emergency, but also show compassion to support the person and families involved in these emergencies.

OPERATIONS

The Rochester Fire Department had another successful year of providing efficient and effective response to those in need. Although a tremendously successful year, it did offer some challenges as it saw two retirements and a number of departures within the department; Deputy Chief of Operations Dennis Dube (25 years) and Lieutenant Ken Chick (30 years.) Executive Secretary Jessica Gray, Firefighters Brandt Berry and John Powers left to join other organizations. With the departure of these members, the department welcomed four new members; Executive Secretary Julia Libby, Firefighters Camden McLean, John Boodey and Jeremy Poder and celebrated promotions; Lieutenant Jarrod Wheeler to Deputy Chief of Operations, Firefighter Micah Ruel to Lieutenant and Firefighter Devon Pageau to Lieutenant.

Rochester Fire responded to a total of 2,770 calls for service in Fiscal Year 2021. The fire service relies on mutual aid to mitigate large incidents. In Fiscal Year 2021, the department assisted other communities 60 times. Providing mutual aid to the following communities, Alton, Somersworth, Strafford, Dover, Barrington, Milton, Farmington, Lebanon, Acton, Berwick, North Berwick, and Sanford. These communities responded to the City of Rochester to assist during our incidents as well.

Rochester Fire responded to 162 fire calls with 30 of those being reported building fires:

- August 3, 2020 – 210 North Main Street
- August 13, 2020 – 60 Moose Lane
- August 26, 2020 – 11 Fernald Lane
- September 4, 2020 – 103 North Main Street
- September 16, 2020 – 21 Norway Plains Road
- September 25, 2020 – 12 Blossom Lane
- October 11, 2020 – 101 South Main Street
- October 18, 2020 – 3 Hillcrest Drive
- November 4, 2020 – 23 Lafayette Street
- November 22, 2020 – 19 Bridge Street
- December 5, 2020 – 50 Hansonville Road Apt 1
- January 8, 2021 – 61 Lafayette Street
- January 12, 2021 – 14 Reagan Drive
- January 14, 2021 – 80 Trinity Circle Apt A
- January 22, 2021 – 93 Jamey Drive
- February 12, 2021 – 6 Quail Drive
- February 16, 2021 – 8 Buffy Lane
- March 13, 2021 – 754 Columbus Avenue
- March 14, 2021 – 18 Morton Avenue
- March 15, 2021 – 5 French Hussey Road
- April 3, 2021 – 39 Winter Street
- April 14, 2021 – 2 North Dewberry Lane
- April 26, 2021 – 9 Boysenberry Lane
- April 27, 2021 – 60 Estes Road
- May 6, 2021 – 116 Farmington Road
- May 17, 2021 – 56 Forest Park Drive
- May 26, 2021 – 6 Punch Brook Way Apt 105
- June 6, 2021 – 23 Maple Street
- June 28, 2021 – 5 Outlook Lane
- June 30, 2021 – 71 Pickering Road

The following table shows a breakdown of each call category over the last three fiscal years.

	FY2019	FY2020	FY2021
Fire/Explosion	114	119	162
Overpressure Rupture	2	2	3
Rescue Call	1212	1096	1333
Hazardous Condition	217	188	211
Service Call	472	415	476
Good Intent Call	369	298	270
False Call	361	330	298
Severe Weather/Natural Disaster	5	11	16
Special Type/Complaint	5	3	0
Undetermined	0	0	1
TOTAL RUNS	2757	2462	2770

TRAINING

The training division in its entirety is overseen by the Training Deputy Chief and managed on a day-to-day basis by a shift Captain. The responsibility of the training division is to develop, facilitate and track Fire, EMS, Hazmat and Technical Rescue training for all department members. Training is an essential piece of any fire department to insure effective service delivery and the safety of the citizens and firefighters. The Rochester Fire Department continues to be extremely busy responding to complex emergency calls daily that require specialized training. Throughout the course of a year members participate in various in house and external training sessions.

FIRE PREVENTION

The Fire Prevention Division is overseen by the Fire Prevention Deputy Chief and is responsible for the application and enforcement of both the State of New Hampshire Fire Code and the City of Rochester locally adopted Fire Prevention Ordinance. The Deputy Chief with the assistance of the Assistant Chief perform plan reviews for all new and some remodeling construction projects, field inspections, investigate citizen complaints, investigate all fires, and deliver public education programs

EMERGENCY MANAGEMENT

The Rochester Fire Department provides coordination for all activities related to the City of Rochester Emergency Management Program and the Emergency Operations Center (EOC). The City's EOC is housed at the Rochester Fire Department, Station 1 and serves as a command-and-control center in the event of a major incident. The Fire Chief serves as the Emergency Management Director (EMD). Emergency Management is responsible for the overall emergency preparedness of the City of Rochester in the event of a natural or manmade emergency and for maintaining the City Emergency Operations Plan. The Rochester Emergency Operations Plan establishes a framework for city government to provide assistance in an expeditious manner to save lives and to protect property in the event of a disaster. The Emergency Management Team is also responsible for updating the City's Emergency Operations Plan and the Hazard Mitigation Plan. The Hazard Mitigation Plan provides an opportunity to improve at risk facilities or infrastructure after a State of New Hampshire Declared Emergency. The purpose of the Emergency Operations Plan is to facilitate the delivery of all types of emergency response and to help deal with the consequences of significant disasters. The Emergency Operations Plan outlines the planning assumptions, policies, concept of operations, organizational structures, and specific assignments of responsibility to the City departments and agencies involved in coordinating the Local, State and Federal response activities. The Emergency Management Director also represents the city as the regional point of contact in our Public Health Emergency Planning.

COMMUNITY ENGAGEMENT

Beyond the day-to-day response to calls for service, the Rochester Fire Department participates in numerous community events each year. Our involvement in the community provides an environment for our personnel to interact with the public in a non-emergent setting. This allows our personnel to better understand the needs of the community and the citizens to better understand what services the department provides. An interesting but little-known fact is that our personnel not only participate in these events while on-

duty, but there are also many events that they participate in off-duty

Some of these events include the Rochester Fair, Rochester Christmas Parade, Memorial Day Parade, Relay for Life, Rochester Firefighters Toy Bank, National Night Out, Fire Safety Festival and many more. Members of the Rochester Fire Department also spend time with the students in the City of Rochester for fire drills, school events, station tours and more.

Rochester Fire Department members also raise money for worthy causes and participate in the annual CHaD Battle of the Badges hockey and baseball games aiding those in need.

Respectfully submitted,

Perry E. Plummer

Perry E. Plummer
Interim Chief of Department

REPORT OF THE LEGAL DEPARTMENT 2020-2021

The following is a report of the activities of the City of Rochester Legal Department for the fiscal year beginning July 1, 2020 and ending on June 30, 2021:

As of June 30, 2021, the following actions involving the City of Rochester were/are being litigated in various New Hampshire and Federal Courts:

1. City of Rochester v. Designer Kitchen & Bath
7th Circuit – District Division – Rochester Case No. 471-2018-CV-97 through 104
2. City of Rochester v. Jay Mahakali Maa, LLC
7th Circuit – District Division – Rochester Case No. 471-2021-CV-41
3. City of Rochester v. Thomas Demchak
7th Circuit – District Division – Rochester Case No. 471-2017-CV-397 through 404
4. Donald Toy & Bonnie Toy v. City of Rochester, et al
Strafford County Superior Case No. 219-2015-CV-00458
NH Supreme Court Case No. 2020-426
5. City of Rochester v. Donald Toy, et al
Strafford County Superior Case No. 219-2020-CV-210
6. Weeden d/b/a Amazon Park v. City of Rochester New Hampshire, et al
Strafford County Superior Court Case No. 219-2017-CV-00175
7. City of Rochester v. Leander Jolly
Strafford County Superior Case No. 219-2020-CV-00176
8. Rochester Agricultural & Mechanical Association v. City of Rochester
BTLA Case No. 29967-20EX
9. Methuen Construction v. City of Rochester
Arbitration Case No. 01-22-0000-2682
10. Estate of Marjorie Johnson
7th Circuit-Probate Division-Dover Case No. 319-2020-ET-553

Additionally, the Legal Department was involved in numerous meetings regarding NPDES and the National Prescription Opiate Litigation.

The Legal Department has continued to provide municipal prosecution services from the Rochester Police Department. The Legal Department prosecutes all non-domestic violence related

misdemeanors and violations within the City of Rochester as well as providing case file management services for the Stafford County Attorney's Office in regards to felonies and domestic violence cases. The Legal Department has also continued its litigation services to the Department of Building, Zoning and Licensing Services in regards to its compliance enforcement activities. Additionally, the Legal Department responds to every Right to Know Request that the City receives.

The Legal Department also provided representation to the City in numerous matters before the New Hampshire courts with respect to cases in which the City was a party, as well as before various administrative agencies when necessary. In addition, the City Attorney attended Council meetings, as well as meetings of Council committees and other City boards and commissions upon request. Legal opinions and advice were provided to the City Manager, Mayor, Mayor and City Council, Department Heads, and City Department Divisions. Legal instruments, including deeds, leases, contracts, ordinances, and amendments to ordinances, resolutions and other similar type documents were drafted and reviewed, as required, during the year and representation of the City was provided with regard to the acquisition and disposition of real estate, as well as the negotiation of various disputes and the drafting and review of agreements concerning the City for numerous purposes.

It should be noted that the above listing of cases does not include various bankruptcy proceedings pending in various U.S. District Courts across the United States in which the City of Rochester has filed proofs of claims and/or other pleadings with regard to the City's various interests in such bankruptcy estates, workers compensation proceedings, and various litigation in which the City is, or was, represented by counsel provided through the City's various liability carriers, or counsel retained on an individual case basis.

Respectfully submitted,



Terence M. O'Rourke, City Attorney

REPORT OF THE ROCHESTER PUBLIC LIBRARY 2020-2021

Although by July 1, 2020 the Covid-19 shutdown was over and staff had returned to the Library, the ongoing pandemic impacted Library service for all of FY21. In July of 2020, the library was offering contact-free curbside services, and returned items were quarantined before becoming available for circulation. Over the course of the next several months, in-Library appointments for access to computers, newspapers, copiers, Tech help, and finally browsing, were added. On June 1, 2021, the Library opened at half capacity with appointments needed only for computers and tech help. Also in June, the decision was made to fully open the Library the week after the 4th of July (2021) holiday.

The Library circulated 130,200 items from the physical collection in FY21, and an additional 23,977 digital items. Circulation of physical items increased by more than 50% from FY20 as a result of the very popular curbside service offered during the Library's phased reopening. Curbside service ranged from filling requests for specific titles to phone messages or emails saying "You know what I (my child) likes, please choose some books I (my child) will like.". 7,641 patrons took advantage of this service; an average of a little more than 600 requests per month. During the first 11 months (July 2020 through May 2021) of FY21, the Library was available by appointment only; 4,599 appointments were made to browse, get tech help, access computers/WiFi, or read the newspaper.

The Library's physical collection contains books, audio books, music CDs, television shows, DVDs, magazines, newspapers, large print books, graphic novels, and the children's library collection. The digital collection offers downloadable and streaming access to audio, video, and print resources, foreign language learning software through Mango Languages, online access to Chilton's Auto Repair manuals, a database of legal forms, and multiple resources for genealogists.

The Rochester Library provides access to eBook from two platforms. The first is Overdrive, the primary platform for lending digital audio books and eBooks, and is offered in partnership with other libraries in the state. In FY20 Rochester residents checked out 19,163 titles from Overdrive. Hoopla, the other platform for streaming and downloading eBooks, audio books, graphic novels, music, and films, circulated 4,814 titles.

Offering programs under pandemic restrictions was difficult, but staff demonstrated great ingenuity in meeting the challenge. Summer Reading Programs for children and adults were completely virtual, and the Children's Room decided to try having children count minutes read (instead of number of books). Over 20,531 minutes were read by July 31!

In August, and again in September, the Children's Room hosted a "Drive-By Frozen Treat" program. Over 65 children were greeted curbside by their librarian and given a delicious treat in August, with another 85 enjoying the program in September.

From August through October, the Children's Room offered Pop-Up Story Times on the lawn behind the Library. They usually occurred on a Tuesday, Wednesday or Thursday morning, but the exact schedule was dependent on the weather. If a Story time was going to happen, it would be posted on the Children's Room Facebook page by 9:00am for a 10:00am start time.

In December, the Library hosted a Drive-Thru Santa Visit. 153 children were able to visit with Santa, while remaining socially distant and safely masked.

Starting in January, when Covid-19 vaccines became available, librarians assisted many people with accessing the state's vaccination website to schedule their vaccine.

A scaled back version of AARP Tax help began in February and ran through mid-April. Other programs (all virtual) for adults included book groups, a mindfulness workshop, and a drawing workshop.

In June the Children's Room presented its first Story Walk™ at the YMCA Healthy Kids event. More would be scheduled in the next fiscal year.

Other Children's programs offered were Story Time To-Go Packets (themed selections of 3-5 books with songs, games and craft ideas), a downtown Book Character Scavenger Hunt, Take-It and Make-It craft kits, and, in collaboration with the Children's Museum of NH, "Bridging the Remote Learning Gap" activity kits.

Respectfully submitted,
Marie Lejeune
Director, Rochester Public Library



REPORT OF THE PLANNING AND DEVELOPMENT DEPARTMENT

2020 – 2021

OUR MISSION

The mission of the Planning & Development Department is coordinate the physical development and redevelopment of the City of Rochester in order to promote orderly growth, foster efficient use of infrastructure, protect property rights and investment, and maintain property values. In addition, we strive to protect and enhance the environmental/historic/cultural resources, enhance the business climate, and improve and protect the social capital, health, safety, and welfare of its citizens. We do this by facilitating the process of establishing Rochester's long-term and short-term development goals, the implementation of those goals, being proactive and reactive in updating regulations and ordinances, and through an efficient and thorough review process.

Some Highlights

- Shanna B. Saunders was hired in late August 2020 as the new Director of Planning and Development. Ms. Saunders previously worked in the abutting City of Somersworth.
- The Planning Department took over the Zoning Board of Adjustments January 2021.

OUR APPROACH

The Planning Board, Zoning Board of Adjustments, Historic District Commission, Conservation Commission, Arts & Culture Commission, and staff review applications for a variety of projects each year. The staff and the City's Boards and Commissions work with the applicants to find an approach or design that serves the objectives of the particular applicant while also supporting the ordinances and regulations and meeting legitimate concerns of the citizens of Rochester. Most applicants are willing and able to work with city staff, abutters, and concerned citizens in order to get the best project for everyone.

We continue to look for ways to improve the process in order to keep it as efficient as possible, simple as possible, thorough as possible, and as pleasant as possible for all those involved. We strive to be both proactive and reactive in developing and administering the regulatory processes that apply to development to honor our obligation to protect the interests of the City, its residents, and the applicants.

MAJOR RESPONSIBILITIES

The major responsibilities of the Planning and Development Department include:

- Developing ordinances that allow for commercial & residential growth while providing for the protection of natural, historic and cultural resources
- Overseeing the Zoning Ordinance and any amendments to the Zoning Ordinance
- Reviewing and processing applications for subdivisions and site plan review; including coordination with other City Departments such as Building, Zoning and Licensing Services, Economic Development, Department of Public Works, Police, Fire, and Assessing
- Holding proper surety on approved projects to ensure that projects are built in accordance with City standards, the Notice of Decision, and the approved plan.
- Completing a Master Plan document to serve as the City's roadmap to future development. This may include:
 - Transportation planning
 - Infrastructure planning
 - Economic Development planning
 - Natural Resource planning
 - Recreation planning
 - Historic Resources planning
 - Housing needs planning
- Coordinating the E911 addressing system
- Coordination of, and service to, various Boards and Commissions including, but not limited to, the City Council, Planning Board, Zoning Board of Adjustments, Conservation Commission, Historic District Commission, and Arts & Culture Commission

SITE PLAN AND SUBDIVISION REVIEW HIGHLIGHTS

Below are highlights of some of the projects approved by the Planning Board for Fiscal Year 2020 (July 1, 2020 to June 30, 2021):

Tropic Star Development, LLC, 717 Columbus Avenue (by Greenman-Pedersen, Inc.) Site plan and conditional use permits to construct a 4,350 sf convenience store and retail motor fueling facility. Case# 131 – 7 – NMU – 20

Boudreau Living Trust, 68 Ten Rod Road (by Norway Plains Assoc.) 2-Lot subdivision. Case# 221 – 49 – A – 20

Prep Partners Group, LLC, 0 Innovation Drive (by Norway Plains Assoc.) Site plan to construct a 150,000 s.f. warehouse and distribution facility. Case# 255 – 21 – I – 20

EIP Communications I, LLC, 133 Blackwater Road (by Pro Terra Design Group) Site plan to construct a wireless communication tower. Case# 257 – 24 – A – 20

Jeffrey & Nikki Metayer, 185 Salmon Falls Road (by Norway Plains Assoc.) 2-Lot subdivision. Case # 211 – 7-1 – A – 20

Jessica Moyer & Adam Reeves, 58 Estes Road (by Norway Plains Assoc.) 2-Lot subdivision. Case # 247 – 72 – R1 – 20

Waste Management of NH, Inc., Rochester Neck Road (by Sanborn, Head & Assoc.) Lot line revision. Case # 267 – 2&3 – R1 – 20

Thomas & Diane Aubert, 828 Portland Street (by Berry Surveying & Engineering) 56-Lot subdivision. Case # 108 – 53 – R1 – 20

Waste Management of NH, Rochester Neck Road & Turnkey Way (by Sanborn, Head & Assoc.) Lot line revision. Case # 267 – 3&4 – R1 – 20

Motor City Automotive Group, LLC, 154 Farmington Road (by Norway Plains Assoc.) Site plan and conditional use permit to construct a building addition for vehicle service bays. Case # 208 – 6 – GRD – 20

Tedeschi Contracting, LLC, 71 Estes Road (by Stonewall Surveying) 2-Lot subdivision. Case # 247 – 61 – A – 20

328 Cambridge, LLC, 237 Pickering Road (by Granite Engineering, LLC) 2-Lot subdivision. Case# 258 – 3 – I – 20

Homeless Center for Strafford County, 202 Washington Street (by Berry Surveying & Engineering) Site plan to construct a 5,168 s.f. homeless shelter. Case# 246 – 22 – HC – 20

Waste Management of NH, 155 Turnkey Way (by Sanborn, Head & Assoc.) Site plan to construct the Rochester Materials Recovery Facility with associated parking areas, and stormwater management. Case# 267 – 3 – R1 – 20

Waste Management of NH & William & Eileen Parsell Rev Trust, 0 Pickering Road (by Sanborn, Head & Assoc.) Lot line revision. Case# 263&265 – 54-1&9 – A – 20

Packy's Investment Properties, LLC, 17 Sterling Drive (by Norway Plains Assoc.) Site plan to construct four self-storage buildings. Case# 208 – 18 – GRD – 21

Burns, Raber/Brook, City of Rochester, 1 & 3 Walnut Street & 184 North Main Street (by WSP USA, Inc.) Lot line revision. Case# 121 – 305,306,307 – R1&R2 – 20

Decoeur Realty Trust, Lawrence Boudreau & City of Rochester, 168 North Main Street (by WSP USA, Inc.) Lot line revision. Case# 121 – 226 – DTC – 21

EIP Communications II, LLC, 156 Lowell Street (by Pro Terra Design Group) Site plan to construct a wireless communication facility.

Dorothy Thone, 92&86 Chesley Hill Road (by Berry Engineering) Lot line revision. Case# 246 – 24&24-4 – R1 – 21

Thomas & Lisa Buchalski and George Family 2019 Rev Trust, 40 Justin Lane (by Ambit Engineering) Lot line revision. Case# 260 – 5&6 – A – 21

Waste Management of NH & William & Eileen Parsell Rev Trust, 0 Pickering Road (by Sanborn, Head & Assoc.) Lot line revision. Case# 263&265 – 54-1&9 – A – 20

Chesley Hill Partners, LLC & James & Mackenzie Colby, 233 & 247 Washington Street (by Norway Plains Assoc.) Lot line revision. Case # 246 – 3&3-1 – A – 21

Rochester Security Systems, LLC, 195 Milton Road (by Berry Surveying & Engineering) 3-Lot subdivision. Case # 204 – 81 – HC – 21

Andre & Edwinna Vanderzanden, 1225 Salmon Falls Road (by Kevin McEneaney) 2-Lot subdivision. Case # 242 – 9 – A – 21

Housing Authority of City of Rochester, 143 Brock Street (by Civilworks New England) Site plan to construct a utility storage building, equipment storage area, and salt storage area. Case # 131 – 59 – R2 – 21

Granite State Credit Union, 148 & 150 Farmington Road (by Norway Plains Assoc.) Site plan to construct a 2,985 s.f. credit union branch with associated parking and utilities. Case # 208 – 4&5 – GRD – 21

Easter Seals New Hampshire, Inc., 215 Rochester Hill Road (by Norway Plains Assoc.) 2-Lot subdivision. Case # 243 – 39 – A – 21

Easter Seals New Hampshire, Inc., 215 Rochester Hill Road (by Norway Plains Assoc.) Site plan and conditional use permit to construct a 25,000 s.f. senior housing facility with associated parking and utilities. Case # 243 – 39 – A – 21

EFI Express, LLC, 0 Tebbetts Road (by Fuss & O'Neill) Site plan to construct two 6,000+/- s.f. buildings for automotive facility with associated infrastructure. Case# 257 – 66 – I – 21

JRS, LLC 14 Wadleigh Road (by LALA Associates Engineering, LLC) Site plan to construct a 13,028 s.f. addition to an existing motel. Case# 135 – 35 – HC – 21

PLANNING BOARD ACTIVITY

The Department and Planning Board acted upon the following projects and applications.

Planning Board applications (FY20)

	Total	Approved	Denied	Total Lots	Withdrawn	Continued to next FY
Subdivisions	13	12	1	73	0	0
Lot Line Revisions	11	11	0	0	0	0
Site Plans	16	15	1	0	0	1
Extensions	16	16	0	0	0	0
Amendments	4	4	0	0	0	0
Modifications	4	2	0	0	0	0
Impact Fees Waiver Requests	4	4	0	0	0	0
TOTAL	68	64	0	73	0	1
	Total	Allowed without further review		Sent to PB	Withdrawn	Continued
Minor Site Plan	11	11		0	0	0
Special Downtown	3	3		0	0	0
Day Care	0	0		0	0	0
Home Occupation	6	6		0	0	0
TOTAL	20	20		0	0	0

OTHER PLANNING BOARD ACTIVITY

In addition to the applications listed above, the Planning Board also reviewed and approved several extension requests for previously approved projects and also reviewed the monthly surety and inspections reports. The Board also discussed amendments to the Zoning Ordinance that are listed below and forwarded their recommendations to the City Council. The Board also held their annual retreat in January and discussed the following: an overview of what the Fire Department and Police Department look for when reviewing applications, an update was given from the Economic Development Department, discussed the need for the Planning Board Secretary Officer position, a brief discussion and vote to not support House Bill 1629, and an adoption of Rules of Conduct. In addition, the Board held elections for officers, were given a recap of what they accomplished in the previous year and looked ahead to plans for the next year, including bringing Zoning back to the Planning Department, as it currently is being run by Building & Licensing. Lastly, the Board held discussions on the Downtown Chapter of the Master Plan, Land Use/Vision Chapter of the Master Plan, and the future waiver requests for Impact Fees.

CHAPTER 275 AMENDMENTS

As mentioned above, there were several amendments made to the Zoning Ordinance, Chapter 275 and they are as follows:

- Amended the Downtown Commercial District Height requirement from 2 stores to 55 and 75 feet (with a step back)
- Amended and then repealed the Impact Fee Ordinance
- Adopted an ordinance allowing for art murals

Planning was also a partner in the adoption of new Stormwater Standards in Chapter 218.

PLANNING DEPARTMENT ACTIVITIES

The Department reviewed and approved eleven (11) minor site plans, reviewed, and approved three (3) special downtown reviews, reviewed, and approved six (6) home occupations.

MASTER PLAN

To date, the City has seven adopted master plan chapters:

- 1) Land Use, adopted 2002
- 2) Transportation, adopted 2020
- 3) Downtown, adopted 2020
- 4) Economic Development, adopted 2018
- 5) Natural Resources, adopted 2009
- 6) Cultural Resources, adopted 2010
- 7) Recreation, adopted 2011

The City may adopt additional chapters in the future that could include:

- Energy and sustainability
- Public facilities
- Natural Hazards
- Utilities and public services
- Regional concerns
- Housing and community development

The City is in the process of updating the Natural Resources and Arts and Culture Chapters of the Master Plan. There is a lot of work that needs to be done and we are looking forward to working with the Citizens of Rochester in implementing the Master Plan Chapters.

Zoning Board of Adjustment

Administration of the Zoning Board of Adjustment shifted to the Planning Department in January 2021. Our Zoning Administrator and Administrative Assistant take in all Zoning Applications which include Variances, Special Exceptions, Administrative Appeals, and Equitable Waivers. There is a public hearing held on the second Wednesday of each month. The Zoning Board of Adjustment makes decisions on Variance requests from the Zoning Ordinance. This fiscal year the board heard 11 Zoning cases, 0 Motions to Rehear. Of the 11 cases there were 6 Variances (4 approved, 1 denied, and 1 withdrawn), 5 Special Exceptions (all approved).

The board is comprised of the following members:

Robert Gates, Chair
Larry Spector, Vice Chair
Leo Brodeur
James Hayden
Terry Garland
Paul Giuliano, *Alternate*
Taylor Poro, *Alternate*

Arts & Culture Commission

The Arts and Culture Commission members include: Matt Wyatt (Chair), Palana Belken, Kris Ebbeson, Amy Regan, Katie O'Connor (Poet Laureate), and Jamie Kinsley

NH Council on the Arts Grant

The Arts and Culture Commission received a \$5000 grant to install a number of public art pieces and murals across the downtown including 3 murals on the Police Station, 2 murals and a sculpture at the Library, 1 mural on the Fire Station and 2 murals on the garage doors of the Rochester Opera House. As part of the grant a Virtual Public Art Map was created to showcase all downtown art. The map is located on the City's website under the Arts and Culture Commission page.

Rochester Arts Awards

Due to the ongoing COVID-19 Pandemic, the Rochester Arts Awards was cancelled this year.

Historic District Commission

The Historic District Commission reviewed 7 applications from July 2020 until June 2021. The goal of the Rochester Historic District Commission is to foster the preservation of structures and places of historic, architectural, and community value. Through preservation efforts the Commission hopes to enhance the City's sense of pride in downtown Rochester; increase property values; and maintain the attractiveness of Rochester for homeowners, homebuyers, businesses, and tourists.

Historic District Commission members include: Molly Meulenbroek, (Chair) Martha Wingate, (V. Chair), Peter Bruckner, Nancy Dibble, Marilyn Jones, Mayor Caroline McCarley (Council Rep.), and Matt Winders.

Applicant	Address	Proposed Activity	Approval Date
Revolution Taproom & Grill	61 North Main Street	Exterior Chimney for pizza brick oven	8/12/2020
Grace Community Church	69 Wakefield Street	Ground mounted sign	8/12/2020

16 Wakefield Street	16 Wakefield Street	Re-roofing	8/31/2020
Collec-tiques	56 No Main Street	Wall Sign	9/9/2020
Service Credit Union	48 Portland Street	Exterior work	4/21/2021

The Commission also received a grant from the NH Division of Historic and Cultural Resources to update the Historic District Boundaries. A second grant was applied for in order to update the inventory of properties in the Historic District and create cut sheets for distribution to all Historic property owners.

Conservation Commission

The Rochester Conservation Commission accomplished the following between July 2020 and June 2021:

- Reviewed roughly twenty “Intent to Cut” applications.
- Reviewed one “Intent to Excavate” applications.
- Reviewed nine “NH Dept. of Environmental Services (DES) Wetlands Dredge and Fill” applications.
- Reviewed eleven “Conservation Overlay District” applications, that were also Planning Board applications that included proposed wetland and/or wetland buffer impacts. Several of these proposed developments were walked by the Commission.
- Responded to complaints regarding potential wetland violations.
- Communicated with property owners and land trust organizations that were interested in conserving land in Rochester. The extensive review processes included meeting with the landowner(s), completing Land Acquisition Criteria Evaluations (LACE), investigating funding options, conducting due diligence, etc....
- Continued collaborating with the Technical Review Group and Planning Board on application reviews.
- Met with developers and landowners in nonbinding sessions to provide direction prior to formal submission.
- Participated in monitoring of conservation easements.
-

REPORT OF THE POLICE DEPARTMENT 2020-2021

Overview

Rochester consists of an approximate area of 46 square miles, with an estimated population of 30,000. Although separate in their job functions, all of the members of the Police Department work together to produce a high level of service to the citizens. Our staff consists of sworn officers and a civilian support staff.

Our Communications Center operates with enhanced 911 and is staffed 24 hours per day, by specially trained personnel. This combined center dispatches calls for service for police, fire and Frisbie Hospital ambulance.

A three-member Police Commission Board elected by the citizens serves the City. Representing the citizens were Commissioner Derek Peters, Commissioner David Stevens, and Commissioner Lisa Stanley.

MISSION STATEMENT

The prime mission of the Rochester Police Department is the protection of life and property. This is accomplished through fair and equal enforcement, always keeping in mind the rights and dignity of the public.

The basis of all police action is the law and the credibility of the agency. The measure of our service will be judged by the public in the way we deliver our service. We will hold all personnel to a high level of ethical practices.

This mission can be achieved through crime prevention, public relations, and community policing.

VISION STATEMENT

To reduce crime and improve the quality of life, through continuous community engagement.

VALUE STATEMENT

Dedication - To serving the public to the best of our abilities

Pride - In ourselves, department, and community

Integrity - Always doing the right thing, even when no one is looking

Major Service Responsibilities

- to protect life and property through an effective partnership with the public and to address the needs and concerns of citizen customers.
- The Operation of a uniformed patrol force responsible for routine investigations and the general maintenance of law and order.

- The Operation of an Investigations Bureau divided into specialty sections investigating crimes and disorder against persons and property, vice or street crimes, domestic violence, prosecution, motor vehicle offenses, problem oriented policing and maintenance of evidence.
- The prevention and control of juvenile delinquency through a juvenile officer, prosecutor, court diversion coordinator, School Resource Officers, affiliation with Bridging the Gaps Coalition and coordination of community agencies interested in crime prevention.
- The Operation of a centralized communications center within the PD staffed 24 hours per day specializing in dispatching calls for service for Police, Fire and EMS.

Personnel

The following personnel were hired to fill vacancies during this reporting period: Specialist Lauren Veno, Officer Benjamin Gleason, Officer Robert Burrell, Officer Spencer Aube, Officer Sarah Lazzar, Officer Jeffrey Slankard, Officer Tomas Velasquez, Specialist Mariah Griffin, Admin Tech Leah Benoit and Officer Daniel Louis.

The following personnel left employment during this reporting period: Det. Michael Mundy (retained PT), PT Officer Donovan Funk, PT Officer Thomas Blair, Specialist Andrew Neal, Admin Tech Elizabeth Green, Officer Jason Plumb, Officer Duche Romeus, Sgt. Marc Cilley, Specialist Kate Drew, Per Diem Specialist Jenn Holman, Sgt. Eric Babine (retained PT), Officer Timothy Costin, Officer Keith MacKenzie and Officer Eric Ball (retained per diem).

Service Recognition:

Chief Theodore Blair Memorial Award: Officer Eric Bilodeau

Commendation Bar for Lifesaving: Officer Crawford and Officer Butcher.

Commendation for Volunteerism Robert Brown is recognized for 40 years of volunteering to the Diversion Programs. Bob has always exemplified the best qualities necessary as a volunteer in restorative justice and believed in the worth of every young person who has come through the doors of the diversion program. He wanted to provide the framework for positive change in a disciplined way but not as a punitive means of diminishing the individual.

Employees of the Year 2019: Support: Communications Manager Keri Devine. Police Officer: Sgt. Jacob Benjamin

20 Years of Service: Lt. Anthony Bossi; Det. Robert Frechette

Staff recognitions from general public or Department during the year: Officer Alexander, Officer Ball, Officer Bilodeau, Officer Brinkman, Officer Coffey, Officer Crawford, Officer Danie, Officer DeCost, Officer Gantert, Officer Garneau, Officer Govoni, Officer Hatch, Officer Johnson, Officer Kimball, Officer Knox, Officer Marshall, Officer Murphy, Officer P Flathers, Officer Riddle,

Officer Robinson, Officer Root, Officer Seager, Officer Turgeon, Officer Williams-Hurley, Det. Frechette, Sgt. Cilley, Sgt. Benjamin, Sgt. Miehl, Sgt. Powers, Capt. Thomas, Dep Chief Boudreau, Specialist Bailey, Specialist Bowley, Specialist Brinkman, Specialist Colwell, Specialist Pearce, PEO Desjardin and ACO Paradis

Commentary

Our community policing philosophy is accomplished by community engagement through the different programs implemented, which are designed to build partnerships that strengthen relationships and build trust within the community. Outreach programs include:

- Rochester United Neighborhoods
- Community Engagement Officer
- Problem Oriented Policing
- Crisis Intervention
- Citizens Police Academy
- L.E.A.D. Program
- Explorers
- School Resource Officers
- Housing Officers
- Project Good Morning
- Teen Night/Teen Travel Camp
- National Night Out
- Social Media
- Diversion

As in the previous couple of reports we continue to rebuild staffing. The job is demanding, can be difficult, and we must ensure that we select the very best of candidates to serve our community.

We moved into a full second year of a worldwide pandemic, adapting to changes in how we respond to calls for service. As the hub of much of what we do, we evaluated what would happen if we had a problem in our communications center causing it to shut down. For a period of time we set up a satellite center at the Gonic Fire Department. The City authorized spending grant funding on a mobile dispatch trailer. This will have dispatch consoles, seating and a bathroom. If the City finds a need for a backup center this trailer can be mobilized to where it's needed. In addition to its emergency function dispatching police, fire and EMS, it can be used during special events as a mobile command center.

Both the drug crisis and homeless populations are still areas of concern. We are offering resource information to those struggling with these issues. We are coordinating with Strafford County Community Action to establish a family resource center in Rochester that will also serve as a teen drop in center.

A major project undertaken in this reporting period is completing the radio replacement upgrade. We are moving from the use of outdated phone lines (which we do not own) and use of repeaters to modern microwave technology. This is robust and will serve the city for many years. It requires

upgrades in the dispatch center, upgrades at the radio towers, and preparation for future growth by putting a tower at the new public works garage, planning for a tower on Hussey Hill Road and working with the City of Dover to put equipment on their Long Hill Road tower.

We are eligible this year to apply for Justice Assistance Grant funding in the amount of \$25,634.00. The priority for this money is CIT Training. Crisis Intervention for all officers is critical. We want to use the money to pay a mental health professional to present the program. Two other good projects to spend funds on are increasing the equipment for the bicycle patrol unit and replacing outdated, donated rifles used by our Honor Guard.

The outline of the annual reports follows the fiscal year. However police activity is measured in a calendar year. The following highlights some of our 2020 year end reports.

Crisis Intervention had us responding to 502 calls in 2020 with a mental illness aspect to them. This is an increase of 24% over 2019, which is significant. While nationally there has been discussion that maybe the police department is not the right people to address this, but, when you don't know who to call, the police department is usually who gets called. This is why we are targeting the CIT Training. This goes hand in hand with the importance of de-escalation and handling mental health in a more efficient and safer way.

Use of Force is always important. In 2020 the Police Department made 2547 arrests, conducted 5554 traffic stops and 146 field interviews. That is 8247 people we made contact with just in those three fields. Of those 8247 contacts there were 92 uses of force. Anything beyond a normal handcuffing is a use of force, so this is a testament to our de-escalation strategies. We review each use of force to look for patterns and to ensure policy was followed. There were 36 different officers involved in these 92 incidents. Officers with higher numbers generally work the busier 4-12 shift.

We have attached the comp stat report for 2020 which provides a more in depth overview and analysis of activity that the Police Department responded to during that calendar year.

With all of this I am proud of the accomplishments of the men and women of our department. The Department continues to build stronger relationships to enhance the level of trust between the police and the community and improving the quality of life. The support of our citizens is paramount to our success.

Respectfully Submitted,

Chief Paul R. Toussaint

Rochester Recreation & Arena FY21 Annual Department Report

Year at a Glance

Fiscal year 2021 was a year of change and adapting to the new norms of living with the COVID-19 pandemic. Due to the pandemic, there was a sharp decline in in-person programming but a large increase in the department's online presence via social media. Department engagement via Facebook alone increased by over 300%, with an overall annual reach of 60,000 community members. The majority of program participation, eighty seven percent, involved family units, which was a direct result of pandemic specific programming targeting households. Traditional programs were modified to meet the new health and safety requirements and staff quickly adapted to a new style of operations and procedures. Total in-person programming decreased by 11,000 participants, almost 50% of the in-person participation numbers of FY20. The department pivoted its operations to encourage online engagement, self-directed outdoor activities and smaller, household based-indoor programs. Despite the challenges posed by COVID-19, Rochester Recreation & Arena was able to creatively and safely achieve its mission of providing programs, services and facilities that promote a healthy lifestyle and foster meaningful community connections.

Summer Programming

Summer 2020 was the first full program season to take place during the pandemic and was dubbed the "Summer Like No Other". COVID19 challenged the team to re-create and tweak traditional summer offerings to meet the new guidelines of this global pandemic. An online Program Feedback Survey revealed that the department rose to the occasion! Ninety percent of participants in a summer program survey rated their overall experience as "Excellent" and 10% rated it as "Good". Below are some excerpts from customers:

- *"We're a high-risk family and the safety and signups were a creative solution to the summer of COVID!"*
- *"Thanks for finding ways to keep serving the community." "It is so nice to have the pool to ourselves. I think the staff are doing an excellent job of cleaning and keeping us safe."*
- *"The Gonic pool is always so clean and the staff is friendly and helpful and take the sanitizing process seriously to keep patrons safe in this pandemic."*
- *"Thank you so much for keeping the pools open this year. It has made a big difference in our 2020 summer."*
- *"The staff is amazing to assist everyone and go the extra mile when anyone needs it."*



Stronger together.

With the guidance and support of city health officials, an adaptation to the traditional Public Swim model, Family Swim, was created at the start of the summer. This creative alternative to closing the pool met the new COVID-19 Aquatic Facilities Guidelines and allowed Rochester Residents to reserve half hour swim blocks at one of the three outdoor pools. After much discussion and evaluation, it was decided that the department would not offer summer camp, but would collaborate with the Strafford County YMCA, who was a certified Emergency Childcare Provider. Recreation & Arena team members provided facility and staffing support for the Y's camp program throughout the summer.

Other popular programs created as a result of the pandemic were reservation-based Family Open Gym and Rec en Route. Rec en Route was a reservation-based program in which recreation staff would travel to individual households and host 45-minute activities with families in their driveways.

Fall & Winter Programs

Advanced planning for programs and events consumed a lot of staff time and energy during the pandemic. Each season during the FY21 fiscal year presented new challenges to the department. As summer programs were taking place, team members were busy revising operations for the fall and winter seasons.



Management consistently engaged in NEISMA (North East Ice Skating Managers Association) and NHRPA (NH Recreation and Parks Association) meetings to stay informed on the latest best practices and trends in recreation, specifically relating to COVID19.

The Rochester Arena opened for contracted ice use in late September, which was slightly later than the traditional early September opening to accommodate for additional planning and preparations due to the pandemic. The beginning of the ice season at the Rochester Arena was halted after the first two and a half weeks of operations.

The State of New Hampshire shutdown all rinks across the state for a period of fourteen days in order to slow some outbreaks that had been identified with hockey programs around the state. This shutdown also allowed for a revision of the state guidelines for operations. The arena reopened on October 30th using these new and comprehensive guidelines.

In January, two traditional programs were re-created to meet the new health guidelines; Learn to Skate and Youth Basketball. The traditional model of Learn to Skate was easier to adapt to COVID-19 guidelines than Youth Basketball. Skaters were required to wear masks and the age limit was increased to five years old to limit the need for physical contact with instructors. This program maxed out at twenty participants. Youth Basketball was re-imagined; instead of games, players were organized into 'pods' of ten that met each Saturday for a skills and drills clinic lead by Rec Staff. Parent/Guardians and adapted well to all program changes, including but not limited to COVID screening questions upon arrival and assigned seating.

The 2020-2021 Ice Season was both challenging and successful. The Rochester Arena team navigated the difficult waters of COVID-19 while maintaining safe and efficient operations. The stated goal of the ice season was to safely keep our youth engaged and on the ice with some sense of normalcy. Through a strong collaboration with Rochester Youth Hockey, youth hockey skated 97% of their traditional, pre-COVID, scheduled ice time. High school hockey skated 70% of their traditional ice time and adult hockey programs skated 45% of their traditional ice time.



Facilities

The Dominicus Hanson Pines Forest Improvement Harvest took place during the week of Rochester School's April Vacation. Recreation staff was in the forest for the duration of the project helping to safely guide foot traffic and educate the public on what was taking place. Patrons passing through the forest could not miss them in their neon yellow vests as they guided people safely across the paths while the large machinery worked. The logging project began on a Monday and was wrapped up on Friday. The department organized an educational outreach event for the community so that those interested could learn more about the Dominicus Hanson Pines and the efforts to keep it healthy and hearty for future generations.

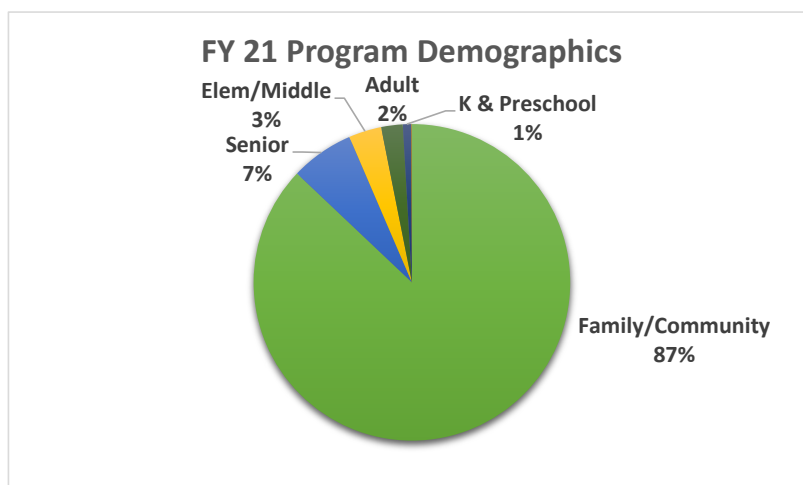


With support from the Recreation and Arena Advisory Commission, Changes were made to the day-to-day operations of the recreation department at the Rochester Community Center. As part of the City's wayfinding plan, a large new sign was placed over the doors near the recreation department office. The sign reads "Rochester Recreation Department & Gymnasium-Recreation Entrance". Except for large community events, this entrance was designated for recreation specific foot traffic. This helped to define this area of the building as a dedicated recreation space. Controlling access to this recreation area created a safer, more manageable environment for program participants like seniors, students and campers.

Conclusion

Fiscal year 2021 proved to be a challenging but rewarding year for Rochester Recreation & Arena. The first full year of pandemic challenges, staff rose to the occasion providing creative twists to traditional programming and facility offerings.

Rochester Recreation & Arena FY21 Program Participation



FY21 Program Demographic	FY21 Participation
Family/Community	8,795
Senior	653
Elementary/Middle School	338
Adult	222
Pre-School/Kindergarten	84
Teen	9
Total Year Participation	10,101

REPORT OF THE SUPERINTENDENT OF SCHOOLS 2020-2021 (period 7/1/2020 to 6/30/21)

To the School Board and Citizens of Rochester:

The Rochester New Hampshire School District provides a *personalized experience* for all students to be, responsible, and contributing citizens, who can read, write, communicate, problem solve and calculate with clarity. The learning environment includes individualized instructional practices, innovative thinking, collaboration with families, lifelong learning for all and a meaningful relationship for all students.

The Rochester School Department is personalizing learning because everyone deserves to be engaged and passionate about their Personalized Learning journey to ensure future success.

We're thrilled to announce the new app for Rochester Schools! It's everything Rochester Schools, in your pocket. Download the app on Android: <https://bit.ly/3hlQaGC> or iPhone: <https://apple.co/3Aen4Bj>. With the new app, you can access documents, events, news updates, and even emergency notifications. Download the app today.

Instructional Improvements

In the last year our district has rolled out a 1:1 technology initiative. Personalized Learning continues to drive our professional development and instructional practices in all eleven of our schools. Teachers continue to implement four components of Personalized Learning: Targeted Instruction, Flexible Content and Tools, Student Reflection and Ownership, plus Data Driven Decisions. This personalized model has successfully engaged students and increased their overall participation in their education.

Personalized Learning has help foster career pathways at all grade levels. All of our schools collaborate through our Guidance Departments and students share personal interests and take career inventories to help create personalized learning pathways. Our personalized learning work has also allowed RMS to see a more complete view of student needs in and out of the classroom facilitating the creation of the Stanford House. The Stanford House is the combination of the Grade 6, 7, and 8 team to help minimize transitions and to promote a greater understanding of student learning needs.

At Spaulding High School students are encouraged to choose their path, pace, and product with targeted, evidence-driven support from their teacher. Students have the option to Move On When Ready (MOWR) & deepen their learning by making real world connections to the content within our local community by collaborating to solve problems related to course competencies. SHS has continued to offer more opportunities for students to earn college credit while in High School. The number of dual enrollment credits have increased every year

The R. W. Creteau Regional Technology Center is an integral part of Spaulding High School providing students with the opportunity to take career-related programs. The R.W. Creteau Technology Center continues to create different pathways allowing students to receive both high school and college credits. There are 17 programs students can take ranging from Accounting, Video and Photographic Arts, and even Aviation leading to either a Commercial Drone Pilot Certificate or a Private Pilot Knowledge Test Certificate from the Federal Aviation Administration.

Rochester Special Education Revenues and Expenditures
As required by RSA 32:11-a

Table 1: Special Education Revenue

	2018-2019	2019-2020	2020-2021
Tuition from other districts	\$0.00	\$814.32	\$0.00
Tuition for foster children	0.00	0.00	0.00
State Education Aid (State)	676,669.70	904,449.94	772,998.85
Medicaid Reimbursement (Federal)	1,251,957.27	594,164.99	403,687.01
Special Education Grants (Federal)	1,199,730.60	1,062,425.89	1,152,915.08

Table 2: Special Education Expenditures

	2018-2019	2019-2020	2020-2021
Salaries and Benefits	\$12,067,195.59	\$11,845,515.10	11,463,690.42
Tuition and Contracted Services	3, 386,332.50	6,081,706.65	6,116,366.71
Supplies and Equipment	39,020.13	33,555.12	37,461.32
Other expenses	144,224.12	101,272.83	33,363.70
Special Area Administrative Services	2,108,151.01	80,264.95	70,978.52
Transportation	1,006,715.64	964,970.95	747,618.11

Table 3: Revenue to Expenditure Analysis

	2018-2019	2019-2020	2020-2021
Total Revenues	\$2,998,357.57	\$2,561,855.14	2,329,600.94
Total Expenditures	18,751,638.99	19,107,285.44	18,469,478.78
Net Local Cost	15,753,281.42	16,545,430.30	16,139,877.84

Table 4: Sources of Revenue as Percent of Total

	2018-2019	2019-2020	2020-2021
Federal Sources	12.38%	8.67 %	8.43 %
State Sources	3.61%	4.73 %	4.19 %
Other Sources	0.00%	0.00 %	0.00 %
Local Property Tax	84.01%	86.59 %	87.39 %

**SCHOOL BOARD MEMBERSHIP AND STAFFING
ROCHESTER SCHOOL DEPARTMENT**

July 1, 2020 – June 30, 2021

Seat	Member
Ward 1	Sarah Harrington Audrey Stevens
Ward 2	Brian Nicholson David Camire
Ward 3	Matthew Munn Matthew Pappas
Ward 4	Shane Downs Anne Grassie
Ward 5	Karen Stokes Paul Lynch
Ward 6	Thomas O'Connor Robert Watson
At-Large	Matthew Beaulieu

STANDING COMMITTEES
July 1, 2020 – June 30, 2021

Building

Audrey Stevens, Chair
 Matthew Beaulieu, Vice-Chair
 David Camire
 Paul Lynch
 Matthew Munn
 Brian Nicholson
 Karen Stokes

Discipline

Paul Lynch, Chair
 Matthew Beaulieu, Vice-Chair
 Rotating Member

Finance

Paul Lynch, Chair
 Matthew Beaulieu, Vice-Chair
 David Camire
 Matthew Munn
 Brian Nicholson
 Audrey Stevens
 Karen Stokes

Instruction

Robert Watson, Chair
 Matthew Pappas, Vice-Chair
 Anne Grassie
 Sarah Harrington
 Thomas O'Connor

Personnel

Matthew Beaulieu, Chair
 Audrey Stevens, Vice-Chair
 David Camire
 Paul Lynch
 Matthew Munn
 Brian Nicholson
 Karen Stokes

Policy

Anne Grassie, Chair
 Thomas O'Connor, Vice-Chair
 Sarah Harrington
 Matthew Pappas
 Robert Watson

Special Services

Sarah Harrington, Chair
 Anne Grassie
 Matthew Pappas
 Thomas O'Connor
 Robert Watson

CENTRAL OFFICE ADMINISTRATORS

Kyle Repucci, Superintendent of Schools
 Sandie MacDonald, Assistant Superintendent of Schools
 Linda Casey, Business Administrator
 Christiane Allison, Director of Student Services
 Heidi Zollman, Curriculum, Instruction, and Assessment Coordinator
 Kathleen Cotton, Curriculum, Instruction, and Assessment Coordinator
 Stephen LeClair, Title I Director
 David Totty, Facilities Manager

PRINCIPALS

Justin Roy, Spaulding High School
 Margaret Callahan -Deputy Principal, Spaulding High School
 Adam Houghton, Rochester Middle School
 Bryan Kelliher, Bud Carlson Academy (Director)
 Jennifer Hersom, Chamberlain Street School
 Christine Hebert, East Rochester School
 Maureen Oakman, Gonic School
 Erin Mahoney, Maple Street School
 Michelle McAlister, McClelland School
 Sue Baczewski, Nancy Loud School
 Sarah Howard, School Street School
 Lynn Allen, William Allen School

ASSISTANT PRINCIPALS

Michele Halligan-Foley, RW Creteau Technology Director
 Jenna Kotsonis, Spaulding High School
 Jason Bushway, Spaulding High School
 Joanne Houston – Dean of Students, Spaulding High School
 Kristen White, Rochester Middle School
 Paul Lewis, Rochester Middle School
 Chris Turgeon, Chamberlain Street School
 Barbara Kelly, McClelland School
 Maegan Jerr, William Allen School

SCHOOL NURSES

Karla Deinstadt, RN (Co-Department Head)
 Elizabeth Escabi, RN (Co-Department Head)
 Christine Ballentine, RN
 Corrine Brown, RN
 Christine Comeau, RN
 Stephanie McSharry, RN
 Shaune Shields, RN
 Robin Hutchins, RN
 Jennifer Saucier, RN
 Tracey Tibbetts, RN
 Bethann Welch, RN

REPORT OF THE TAX COLLECTORS DEPARTMENT
2020-2021

The responsibilities of the Tax Collector's office consist of the collections of property taxes, water & sewer utility bills, current use taxes, timber, gravel & yield taxes, and other department collections. The Tax Collector's office executes property tax liens on delinquent taxes, files tax lien redemptions and notifies all property owners & mortgagees for all properties that will be going to tax lien & tax deed. In 2021 we placed liens on approximately 404 properties totaling \$1,063,006.46.

The Tax Collector's office also processes auto registrations. In FY21 we processed approximately 39,822 registrations totaling \$6,137,661.93.

In our office we also offer Citizen Self Service which allows taxpayers to pay their water/sewer and property tax bills online. In FY20 we processed 8675 payments totaling \$4,565,287.00.

We collected on approximately 34,300 water & sewer bills.

Revenues collected by the Tax Collector's Office:

Total Warrant	68,438,739.00
Timber & Gravel Tax	27,114.66
Int Delinquent Taxes	364,231.80
Chg Tax for CU Removal	118,314.00
Motor Vehicle Permits	6,137,661.93
Water	4,553,777.63
Sewer	5,039,128.30

The Tax Collector's Office consisted of four full time employees and two part time employees. Our main goal in the office is to provide courteous and efficient service to all.

I would like to thank my staff for all their hard work throughout the year.

Respectfully Submitted,

Doreen Jones, CTC
Tax Collector

REPORT OF THE WELFARE DEPARTMENT 2020-2021

In compliance with RSA 165, the welfare department for the City of Rochester administers local emergency assistance for poor individuals unable to support themselves and require assistance in a financial crisis. It is our mission to meet our legal obligations, free of bias, in the most professional, thoughtful and cost effective manner possible.

The City of Rochester budgeted \$180,000.00 for direct assistance for fiscal year 2020-2021. An additional \$20,000.00 was budgeted for emergency homeless services, including for warming center facilities. A total of \$81,309.23 was expended for emergency assistance. City Welfare assisted 81 families and 132 single households with emergency assistance vouchers. The atypical low amount of assistance represents availability of pandemic federal funds and government orders, including an eviction moratorium.

During a yearlong Covid- 19 Pandemic, Rochester City Welfare staff continues to take pride in our pro-active case management approach that has resulted in increased self-sufficiency and minimized recidivism to the welfare office for clients, at a lower cost to city taxpayers.

The City of Rochester continued to be a desirable place to live, work and raise a family for many socioeconomic statuses, including the lower income status, who are more likely to seek financial assistance programs. Increasing, yet lower average market rental rates compared to more southern seacoast area communities, access to public transportation and closer proximity to employment and services compared to communities north of Rochester continued to retain current Rochester residents and attract others, including people challenged by their financial situations, including people experiencing homelessness.

As has been true for the last several years, the waiting lists for subsidized housing remained at 2-5 years or longer. Disability decisions at the state and federal level continued to average about one year.

City Welfare works closely with local homeless shelters, including *My Friend's Place* in Dover, *Crossroads House* in Portsmouth and the newly initiated winter *Warming Center of Strafford County* in Somersworth, to find appropriate emergency housing for residents in need. Homeless shelters provide shelter to residents from the outside elements and needed support and case management to ensure a more long term solution to their current crisis.

City Welfare continued collaborations with many government, non-profit agencies and local businesses, including, but not limited to, the New Hampshire Department of Health and Human Services, Strafford County Community Action and Rochester Share Fund.

City Welfare continued an annual Toy Bank collaboration with the Rochester Fire Department, assisting many children during the holiday season.

A special thanks to the many Rochester residents who have assisted their community neighbors experiencing life difficulties. Their belief in neighbor helping neighbor is testament to the spirit and goodwill of Rochester residents.

Issuance of General Assistance Vouchers for Families:

Burial.....	\$3,250.00
Electricity	\$1,126.00
Fuel Heating.....	\$207.40
Mortgage.....	\$2,287.38
Prescriptions.....	\$0.00
Rent.....	\$25,777.00
Temporary Shelter (motel).....	\$1,909.00
Transportation	\$0.00
TOTAL	\$34,556.78

Issuance of General Assistance for Individuals

Burial.....	\$9,100.00
Electricity	\$0.00
Mortgage.....	\$0.00
Fuel Heating.....	\$218.40
Prescriptions.....	\$41.76
Rent.....	\$24,391.30
Temporary Shelter (motel).....	\$11,684.00
Transportation	\$366.90
TOTAL	\$45,802.45

Average cost per case/Family: **\$426.62**Single: **\$346.99**Total vouchers issued: **\$81,309.23**Reimbursements: **\$12,506.26**

I would like to thank all welfare department team members for their dedicated service to this office and the people of Rochester. Their dedication through this challenging year, including a worldwide pandemic and commitment to our mission has been greatly appreciated.

Respectfully submitted,

Todd M. Marsh
Welfare Director

REPORT OF THE PUBLIC WORKS DEPARTMENT July 1, 2020 through June 30, 2021

The Public Works Department is committed to providing quality of life to approximately 32,250 City residents. The goal of maintaining and improving the safety, health and welfare of residents is accomplished by providing clean water, treating sewage, maintaining roads, sidewalks, public buildings, pools and parks. This department's employees are dedicated to meeting the day to day challenges and finding solutions to complex problems arising as the City grows.

The Department of Public Works supports numerous civic organizations in their efforts for the betterment of our community and to raise charitable funds. The Main Street Organization, Rotary and the Chamber of Commerce require assistance for their many projects, committees and festivals and the DPW plays an important role in their success.

The Public Works Department maintains the roads, water system and maintains the City's buildings, parks and pools to make Rochester a safe beautiful, inviting place to be.



The Department managed the regional household hazardous waste collection effort. This annual collection event hosts ten communities and is funded in part by a grant from NHDES. The actual household hazardous waste collection took place on May 1, 2021, at a site provided by Waste Management of New Hampshire and was staffed by a collaboration of Rochester DPW Office personnel and WM field representatives. There were 514 vehicles that participated in the Household Hazardous Waste Day event.





The Department of Public Works participated in the Greater Rochester Chamber of Commerce 2020 Christmas Light up Rochester event and staff was very proud of winning first place in the Organization Division.

The 2020-2021 winter season included many icing events for treatment, but a less than average amount of snow fall. The first measurable snow fall was on 12/5/2020 with 7" of snow. The last snow event occurred on February 27, 2021. The season had more than 21 treatable events resulting in a total season accumulation of 42.5" of snow.

Personnel Summary:

The DPW Staff were deemed "Essential Personnel" during the nationwide Covid-19 Pandemic that began in the first quarter of 2020 and continued throughout this reporting period. Operations continued for DPW during the Pandemic with little disruption. The staffing in this multi-division department is ever changing as staff retires and promotions happen internally. Currently this Department has full sixty-four full time employees and seven part time employees.

HIGHWAY/FLEET DIVISION

The Highway/Fleet Division is dedicated to ensuring the City's streets are maintained in the best possible condition within funding constraints. There are currently eleven equipment operators/truck drivers and three mechanics. All employees in this division are licensed CDL Drivers. Their responsibilities include maintaining all paved and gravel roads, sidewalks, pavement markings, traffic signals, streets, trees, drainage facilities, as well as ensuring that the public works fleet of highway, water, sewer vehicles and equipment are in good functioning order. The total DPW Department's fleet consists of fifty-six vehicles, seventeen pieces of construction type equipment and forty-one miscellaneous trailers, message boards and other support apparatus and equipment. In addition to the DPW vehicles our mechanics perform all maintenance and repair for the three Assessing Department vehicles along with four Building & Licensing Department vehicles.

The Highway Maintenance Division supported the Pavement Rehabilitation Program by shim paving roadways, redefining ditch lines, trimming back brush, installing drainage structures and graveling shoulders on numerous streets.

This division also assisted the downtown merchants by setting up concrete barriers for safety around the outdoor dining that was necessary do to the Covid-19 Pandemic.



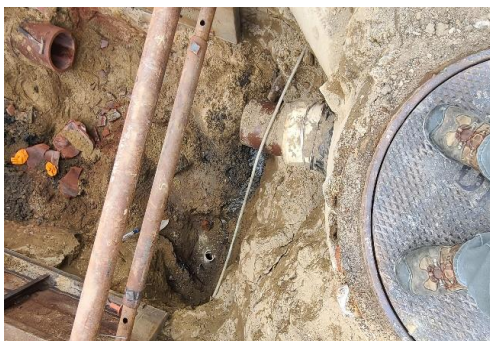
Preparing for outside dining Downtown



Alder Creek drainage repair

UTILITIES DIVISION

There are a total of eight employees within the Utilities Division. This included six equipment operators/truck drivers and two Meter Technicians. The growth within the City necessitated numerous utility digsafe markouts on both private services and for City water and sewer main extensions. City Staff performed hydrant flow tests to optimize our hydraulic modeling, improve water age throughout the City and started color coding hydrants to assist our Fire Department. Staff continues the monthly maintenance on problematic sewer runs and the City's sewer siphons and they completed the semiannual water hydrant directional flushing program. Staff has been using the sewer camera to record City sewers including Lowell Street to Rochester Hill Road and began the water valve exercise program throughout the distribution system. Staff continued to do hydrant repairs throughout the year and replaced hydrants on Ray Drive, May, Harding and Portland Street.



Charles Street sewer service repair



Stewart Court- 2" water main Replacement

BUILDINGS & GROUNDS DIVISION & COMMUNITY CENTER

There are a total of eleven full time and six part time employees in this division. Of these sixteen employees, we have six full-time and four part-time Custodians, three Maintenance Technicians, two full- time and two part-time grounds personnel. The Buildings and Grounds division has the responsibility for maintenance at eleven City buildings, several City parks, and four pools. In addition to building maintenance this staff maintains the downtown and completes all City mowing of parks and recreation facilities, roadside islands, roadways, City maintained cemeteries and grass areas surrounding the City parking lots. The Downtown maintenance includes the beautification projects such as flower barrels, hanging plants, tree planting and putting up banners for each holiday or function. During 2020-2021 the Buildings and Grounds Department worked on various renovation projects including building and renovating a space at the Community Center for the relocation of the Tax Office, replacement of the 1st and 2nd floor hallway floors at the Community Center, renovation of Central Fire Gear Room, painting at the City pool buildings, benches were installed outside the old Revenue Office to accommodate the outdoor lines due to Covid-19, and new flooring was installed at the Gonic Fire Station. Our Buildings and Grounds Division also has the responsibility for setting up voting stations in each of the 6 City Wards.



All 3 City Pool Structures were painted



New work stations for Tax Office at Community Center



New Kitchen area for Tax Office at the Community Center



Work & Storage Space for New Tax Office at the Community Center



Covid19 Pandemic Waiting Area at Tax Office prior to move

ENGINEERING DIVISION

In the role of overseeing private development the City engineers reviewed and issued seventy-one driveway permits, sixty-five excavation permits, twenty-three storm- water permits, one hundred and four water and sewer connection permits and four sidewalk or roadway obstruction permits.

The General Fund Capital Improvement Plan Projects completed for the both the Highway and Buildings and Grounds divisions during this fiscal year included.

- **Asset Management:** The City continues to work with the selected vendor for the new Asset Management software for implementation. DPW is now “live” with the Service Request portion of the software and plans to go “live” with other portions in the coming months. DPW has expanded the number of vehicles included in the GPS vehicle tracking system for improved operations. Efforts continue as staff constantly improves City infrastructure information linked from our GIS software to our Asset Management software. In the future more detailed information, such as asset age, material and condition as well as baseline information that has been developed related to our water, sewer and storm water systems' “level of service”, “likelihood of failure”, “consequence of failure”, and “life cycle cost analysis”, will be incorporated into our Asset Management software. The Department is moving forward on work regarding wastewater “vertical assets”, such as the Wastewater Treatment Plant and sewer pump stations.
- **Strafford Square Roundabout:** Bidding of the actual roundabout construction contract is now anticipated in 2022. In preparation for the roundabout construction a utility infrastructure project began in June of 2021 and will be completed in the summer of 2022.
- **Crosswalk Safety Improvements:** The City Council appropriated funds and authorized the installation of a pedestrian activated Rectangular Rapid Flash Beacon at the crosswalk

located at #105 North Main. This safety measure worked so well they installed another one at the crossing from 1 Wakefield Street to the Parson Main area in the downtown.

- **Colonial Pines Sewer Extension:** Phase 3 of this multi-phased sewer extension program is currently in design with construction to be bid and awarded in the spring of 2022. t.
- **Route 202A Water Main Extension and Water Tank:** This project consists of a 250,000 gallon elevated water storage tank near the Highfield Commons development and the extension of new water main along Bickford Road, Route 202A, Winkley Farm Lane and Fiddlehead Lane. Advertisement for bids is anticipated in late July 2021, following a contractor pre-qualification process that was completed in June 2021.
- **Little Falls Bridge Road Right Turn Lane:** Hoyle Tanner Engineers are completing final design and bidding of this project to widen, install a turning lane and better define this intersection. The Construction Bid is planned for July 2021.
- **Pavement Maintenance & Rehabilitation:** The FY21 Pavement Rehabilitation Program includes paving of the following: Betts Road from Cross Road to the Milton Road, Chamberlain Street from Portland Street to Chamberlain Street, Crow Hill Road from Spring Street to Green Street, Dartmouth Lane, Donald Street, Edgewood Drive, Four Rod from Meaderboro Road to Ten Rod Road, Hillcrest Drive, Hobart Street, Nature Lane, Norman Street, Phillips Road, Ramsey Street, Sunset Drive, Walbridge Court and Yale Street.
- **Sidewalk Rehabilitation:** The FY21 Sidewalk Rehabilitation work is on-going and includes completing sidewalk rehabilitation in East Rochester in the Coheco Avenue area and rehabilitating sidewalk along Oak Street in Gonic. Accessibility improvements to curb ramps to facilitate the FY21 pavement rehabilitation work will also be included in the FY21 sidewalk rehabilitation scope
- **Granite Ridge Development – Phase 2:** Waterstone has submitted to NHDOT a response to comments on the revised traffic impact analysis study of November 2019. Further discussion with NHDOT and Waterstone, as well as the Planning Board approval process, in the coming months will direct the development of a design package for bidding of the public infrastructure to be constructed with TIF funds per the Developers Agreement. Construction of site development is now expected to be completed in two phases; however, the public infrastructure construction will coincide with the first phase of development and is expected to begin in 2022, pending approvals and completion of design.
- **Water Treatment Plant Residuals Disposal:** An evaluation of alternatives has determined that the most cost effective method of disposal of residuals generated at the Surface Water Treatment Plant is an upgrade of the existing pipeline and addition of attenuation tanks. Design of the attenuation tanks is in process. Funds for the implementation of this upgrade have either been approved in CIP budgets previously or will be requested in upcoming CIP budgets over the next few years.
- **WWTF Biosolids Dewatering Facility & Carbon Storage and Feed Building:** Construction of this project commenced in October 2019. In February 2021, the construction contract was terminated by the City for convenience. Construction is anticipated to commence with another construction contractor later in 2021 and work will continue into 2023.
- **River Street Sewer Pump Station Upgrade:** Construction for this pump station upgrade was substantially completed by Apex Construction, Inc in April 2021. Final completion is now anticipated in August 2021.
- **Route 11 Sewer Pump Station Upgrade:** A contractor pre-qualification process was completed in April 2021. Bids were received from pre-qualified contractors in June 2021. Additional funding is needed to award the construction contract and the engineer's

construction administration contract. If additional funding is approved, construction is projected to commence in early fall 2021 and have a duration of one year.

- **WWTF Upgrades (various projects):** There are several projects on-going at the WWTF: Soda Ash System Replacement, Aeration System Automation, Aeration Basin Sidewall Blower Tie-in (Iris Valve) and Mechanical Mixers, and Programmable Logic Controllers (PLC) Replacement. Construction of these projects is expected to be completed in the next few months.
- **Wastewater Interceptor Upgrades:** A Basis of Design Report has been received from the design consultant, Brown & Caldwell. This report summarizes alternatives and recommends a sewer collection system master plan before proceeding with final design. Funding for a Sewer System Master Plan was approved with the FY19 CIP Budget. This evaluation and planning effort commenced in April 2021 and is expected to have a duration of 2-3 years.
- **NPDES Permits - Wastewater Treatment Facility & MS4 Permit (Stormwater):**
 - In November 2020, USEPA Region 1 published a final General Permit for total nitrogen (TN) loading in the Great Bay Estuary watershed. Rochester submitted a Notice of Intent (NOI) to “opt in” to this permit in March 2021. The City has also entered into an Administrative Order on Consent (AOC) with the USEPA that allows for an interim effluent limit and certain nitrogen reduction project deadlines. USEPA has issued Rochester an Authorization to Discharge with an effective date of coverage of May 1, 2021; the City submitted to EPA & NHDES its first semi-annual AOC compliance report on June 1, 2021 for the reporting period of May 1-31, 2021. In addition, Rochester, along with Dover and Portsmouth, has entered into an agreement with an environmental stakeholder that commits to certain TN reduction efforts in exchange for a commitment from the stakeholder to refrain from appealing the General Permit.
 - As far as the City’s individual National Pollutant Discharge Elimination System (NPDES) Permit for the Wastewater Treatment Facility (WWTF), a new draft permit has not yet been issued by USEPA Region 1; however, USEPA did contact the Department in June 2021 to request updated information related to the City’s 2002 NPDES Renewal Application. The requested information was provided in June 2021 and the Department awaits a response from USEPA.
 - And, as far as the Municipal Separate Storm Sewer System (MS4) NPDES General Permit for stormwater, the 2017 NH Small MS4 General Permit, issued by USEPA Region 1, became effective on July 1, 2018; on September 28, 2018, the City submitted a NOI to comply with this MS4 General Permit; and, on June 12, 2019, the City was granted authorization by USEPA Region 1 to discharge stormwater from Rochester’s MS4 under this permit. The second annual report for the MS4 permit was submitted to EPA in September 2020. Year 3 efforts were completed in June 2021, including a revision to the City’s Stormwater Ordinance Chapter 218, which was presented to the Planning Board in April 2021, to the Codes and Ordinances Committee in May 2021 and approved by voted of the City Council in June 2021.
- **New DPW Facility:** At the conclusion of June 2021 the building construction at 209 Chestnut Hill Road continues. Hutter Construction Company is working on exterior trim and detail work, interior painting, mechanical, electrical, and plumbing work, ceiling installation, ceramic floor tile installation and work on the fuel island canopy, along with other site work, including preparation for additional paving anticipated in July 2021. The antenna tower on-site has been erected, as well. Construction of the facility will continue with furniture and move-in scheduled for November or December 2021.

Water Treatment



The Rochester Reservoir as seen in Autumn 2020 from the Treatment Facility

From the source to the tap the City of Rochester Water Treatment Facility Staff and the Utility Maintenance Staff at the DPW are committed to providing our customers with the highest quality drinking water. In fiscal year 2021 our water system met all required state and federal standards for safe drinking water. The annual Water Quality Reports are posted on the City of Rochester web page www.rochesternh.net. This division listens, acknowledges, responds, takes action, reports and follows up with all aspects of operations. The City of Rochester is pleased with our Water Treatment Operators and Utility Technicians as many of them have acquired and maintain certifications that exceed the requirement of their positions. There are currently five positions at our Treatment Plant that report to the Chief operator. There are four Water Treatment Plant Operators and one laborer.

The City operates and monitors the water system 24 hours per day, seven days per week to produce and deliver high quality drinking water through 135 miles of water main, 3 storage tanks, and 6 pumping stations to approximately 7500 service connections.

The Surface Water Treatment Facility at 64 Stafford Road can treat and filter 4.5 million gallons per day and produced approximately 645 million gallons of water in FY2021. The Groundwater Treatment Plant at 157 Farmington Road can treat 1 million gallons per day and produced approximately 121 million gallons of drinking water in FY2021. The total for both facilities is approximately 766 million gallons delivered to the City.

Annually staff conduct tests for over 175 drinking water compounds and samples are continuously taken throughout the distribution system. Additional information is available in our annual water quality report and system overview pamphlet. The City completed a major control system upgrade to modernize automation and instrumentation; updated our flocculator motors, drives and control systems; conducted an independent energy audit; and partnered with Southeast Land Trust to conserve and protect over 300 acres of critical watershed for our surface and groundwater supplies.

When considering the high value we place on water, it is truly a bargain to have water

service that protects public health, fights fires, and supports businesses and the economy, along with providing us with the high-quality of life we enjoy. Your water is a valuable, plentiful, and cost effective resource. Water is Worth It. You need water

WASTEWATER TREATMENT DIVISION



The Wastewater Treatment Facility Staff and the Utility Maintenance Division are dedicated to the collection and treatment of wastewater that flows into the facility from Rochester, East Rochester and Gonic and to deliver a clean, clear and safe effluent into the Cocheco River. The Wastewater Treatment Plant has a total of nine employees, the Chief Operator, four Certified Wastewater Treatment Plant Operators, one Maintenance Mechanic and three Pump Station Technicians. The Utilities Division which is located at the DPW consists of nine employees to maintain the Collection System and Water Distribution System. As discussed in the Water section this division has one Supervisor, six equipment operators and two meter technicians.

The present day advanced Wastewater Treatment Facility is designed to treat an average flow of 5.030 million gallons per day (mgd) with a peak design flow of 16 million gallons per day (mgd). In FY21 the facility treated an estimated 972,608,000 gallons of wastewater. The average daily effluent flow was 2,664,679 gallons. The Facility continues to produce a high quality effluent and is running extremely well as we have removed 337,199 pounds of CBOD (97.7%) and 545,619 pounds of TSS (98.6%). We also received and treated 1,666,700 gallons of septage. The City operates under the strict effluent limitations and monitoring requirements contained in the July 23, 1997 National Pollution Discharge Elimination System (NPDES) Permit issued by the U.S. Environmental Protection Agency.

The sewer division continues to work in coordination with other divisions and consultants on many projects throughout the City to include wastewater treatment, collection systems, 28 pumping stations, storm water and the industrial pretreatment program. There are currently eight staff positions that report to the Chief Operator. There are four Wastewater Treatment Plant Operators, one Maintenance Mechanic and three Pump Station Maintenance Technicians. These employees continue to increase their knowledge and certification levels in both treatment and collection systems.



**Stalagmites that have formed on WWTP's off-line aeration basin
(not process related)**

**Resolutions
Fiscal Year 2021
July 1, 2020 through June 30, 2021**

Resolution 1 [APPROVED] Resolution to Amend the Community Development Block Grant (CDBG) Funds for Fiscal Year 2021 *First reading held on June 16, 2020. Public Hearing held on July 7, 2020. Second reading and adoption held on July 7, 2020.*

Resolution 2 [APPROVED] Resolution Authorizing Exchange of Rochester Project No. 40647 Route 125/Columbus Avenue Intersection Improvements for Capacity/Safety Improvements on Route 11 in the State of NH 10 Year STIP Plan and for a Supplemental Appropriation in Conjunction Therewith *First reading and adoption held on July 7, 2020.*

Resolution 3 [APPROVED] Resolution Authorizing Supplemental Appropriation from the General Fund Unassigned Fund Balance in the Amount of \$350,000.00 for the Purchase of 55 North Main Street *First reading held on June 2, 2020. Public Hearing held on June 16, 2020. Second reading and adoption held on July 7, 2020.*

Resolution 4 [APPROVED] Resolution Authorizing Acceptance of Coronavirus Emergency Supplemental Funding Program Grant and for a Supplemental Appropriation in Connection Therewith *First reading held on July 7, 2020. Adoption **failed** on July 7, 2020. Resolution sent to the July 21, 2020, Special City Council meeting, whereas the second reading and adoption passed.*

Resolution 5 [APPROVED] Resolution Authorizing Acceptance of a \$3,750 Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith *First reading and adoption held on July 7, 2020.*

Resolution 6 [PENDING] Resolution Authorizing Supplemental Appropriation to the Rochester School Department in the Amount of \$490,000 *First reading and Public Hearing held on August 4, 2020. Second reading and motion to Table held on August 4, 2020 – no further action has been taken.*

Resolution 7 [APPROVED] Resolution Requesting all Residents and Visitors, in the Strongest of Terms, to Wear Appropriate Face Coverings while in Public. All Business Owners and Places of Public Accommodation. To the Extent not Already Covered within Guidance Issued by the Governor, are Requested to Develop Policies and Procedures, Including Appropriate Signage or Notices, Urging or Requesting Visitors to Wear Face Coverings *First reading and adoption held on August 4, 2020.*

Resolution 8 [APPROVED] Resolution Authorizing \$132,000.00 Expenditure from the RSA 162-k TIF Fund for the Innovation Drive Water-Sewer Line Extension Project. *First reading and adoption held on August 4, 2020.*

Resolution 9 [APPROVED] Resolution Granting Community Revitalization Tax Relief to the Property Located at 10 - 14 North Main Street Under the Provisions of RSA 79-E In Connection with a Proposed Rehabilitation Project *First reading and adoption (as corrected) held on August 4, 2020. Public Hearing held on August 18, 2020. Second reading and adoption held on August 18, 2020.*

Resolution 10 [APPROVED] Resolution for Supplemental Appropriation to the Conservation Fund for Fiscal Year 2019-2020 Pursuant to the Provisions of Section 7-64 (c) of the General Ordinances of the City of Rochester *First reading and adoption held on August 4, 2020.*

Resolution 11 [APPROVED] Resolution Establishing Polling Places and Times for the September 8, 2020, State Primary Election *First reading and adoption held on August 4, 2020.*

Resolution 12 [APPROVED] Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Rochester Municipal Employees Association SEIU Local 1984 (Support Personnel All City Department) *First reading and adoption held on August 4, 2020*

Resolution 13 [APPROVED] Resolution Authorizing \$20,000.00 Appropriation from the Economic Development Special Reserve Fund for the Water Street Paving *First reading and adoption held on August 4, 2020.*

Resolution 14 [APPROVED] Resolution to Amend the Community Development Block Grant (CDBG) Funds for the Fiscal Year 2021 Plan *First reading, and adoption held on September 1, 2020.*

Resolution 15 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) CIP Fund in the Amount of \$1,000,000.00 for the FY 2021 Paving Rehabilitation Program *First reading held on September 1, 2020. Public Hearing held on October 6, 2020. Second reading and adoption held on November 10, 2020.*

Resolution 16 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) CIP Fund in the Amount of \$250,000.00 for the FY 2021 Sidewalk Replacement Program *First Reading held on September 1, 2020. Public Hearing held on October 6, 2020. Second reading and adoption held on November 10, 2020.*

Resolution 17 [APPROVED] Resolution Accepting \$518.85 of Forfeiture Funds from the State of New Hampshire and Supplemental Appropriation in Connection Therewith *First reading and adoption held on September 1, 2020.*

Resolution 18 [APPROVED] Resolution Accepting \$59,325.00 CARES Act Funds from the State of New Hampshire and Supplemental Appropriation in Connection Therewith *First reading and adoption held on September 1, 2020.*

Resolution 19 [APPROVED] Resolution De-Authorizing \$11,974.16 from Granit Shield Grant Funds *First reading and adoption held on September 1, 2020.*

Resolution 20 [APPROVED] Resolution for Supplemental Appropriation of \$225,000 for 145 Airport Drive Land Purchase from Granite State Business Park TIF 162-k Retained Earnings *First reading and adoption held on October 6, 2020.*

Resolution 21 [APPROVED] Resolution Authorizing Acceptance of Newly Realigned Rochester Neck Road *First reading and adoption held on October 6, 2020.*

Resolution 22 [APPROVED] Resolution Approving Contracts and Cost Items Associated with Proposed City of Rochester School Department Multi-Year Collective Bargaining Agreement with Local 863 of the American Federation of State, County and Municipal Employees (AFSCME) *First reading and adoption held on October 6, 2020.*

Resolution 23 [APPROVED] Resolution Approving Contracts and Cost Items Associated with Proposed City of Rochester School Department Multi-Year Collective Bargaining Agreement with the Rochester Federation of Teachers-Paraprofessional Unit *First reading and adoption held on October 6, 2020.*

Resolution 24 [APPROVED] Resolution Establishing Polling Places and Times for the November 3, 2020, State General Election *First reading and adoption October 6, 2020.*

Resolution 25 [APPROVED] Resolution Authorizing Acceptance of a Check from HealthTrust to the Rochester Police Department in the amount of \$500 *First reading and adoption held on October 6, 2020.*

Resolution 26 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) CIP Fund in the Amount of \$250,000 for the Amarosa Drive Water and Sewer Line Extension Project *First reading and adoption held on October 20, 2020.*

Resolution 27 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) CIP Fund in the Amount of \$200,000 for the Milton Road/Amarosa Drive Salmon Falls Road Intersection Improvement Project *First reading held on November 10, 2020. Public Hearing held on November 17, 2020. Second reading and adoption held on December 1, 2020.*

Resolution 28 [APPROVED] Resolution Accepting a NH Department of Environmental Services (NHDES) Grant, in Connection with the 2021 Household Hazardous Waste Day and Authorizing the City Manager to Enter into a Contract with NHDES Not to Exceed \$13,350.00 *First reading and adoption held on November 10, 2020.*

Resolution 29 [APPROVED] Resolution Authorizing a Supplemental Appropriation in the Amount of \$290,000.00 for the Purchase of 11 Barker Court *First reading held on November 10, 2020. Public Hearing held on November 17, 2020. Second reading and adoption held on December 1, 2020.*

Resolution 30 [APPROVED] Resolution Accepting \$726,914 GOFERR Coronavirus Relief Funds from the State of New Hampshire *First reading, and adoption held on November 10, 2020.*

Resolution 31 [APPROVED] Resolution Authorizing Acceptance and Appropriation of NH State Council on the Arts Grant *First reading and adoption held on November 10, 2020.*

Resolution 32 [APPROVED] Resolution Authorizing the Acceptance of a \$16,154.00 US Department of Justice (USDOJ) Ballistic Vest Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith *First reading and adoption held on November 10, 2020.*

Resolution 33 [APPROVED] Resolution to Amend the Community Development Block Grant (CDBG) Funds for the Fiscal Year 2021 *First reading held on December 1, 2020. Public Hearing held on December 15, 2020. Second reading and adoption held on December 15, 2020.*

Resolution 34 [APPROVED] Resolution Authorizing the Change of Funding Sources and Deauthorizing Previous Appropriations of the Department of Public Works EDA Salmon Falls Road Capital Improvement Plan Project and for a Supplemental Appropriation from the General Fund Unassigned Fund Balance in an Amount not to Exceed \$17,674.28. *First reading held on December 1, 2020. Public Hearing held on December 15, 2020. Second reading and adoption held on January 5, 2021.*

Resolution 35 [APPROVED] Resolution Deauthorizing Department of Public Works (DPW) CIP Fund 1501 Project Funding for Various Projects in the Amount of \$254,985.92 and Deauthorization of Bond Authority *First reading and adoption held on December 1, 2020.*

Resolution 36 [APPROVED] Resolution Authorizing a Supplemental Appropriation in the Amount of \$270,000.00 for the Purchase of 8 Amarosa Drive and 0 Milton Road *First reading held on December 1, 2020. Public Hearing held on December 15, 2020. Second reading and adoption held on January 5, 2021.*

Resolution 37 [APPROVED] Resolution Authorizing the Renumbering of 4 Jessica Drive to 6 Jessica Drive in Compliance with E911 Standards *First reading and adoption held on December 1, 2020.*

Resolution 38 [APPROVED] Resolution Authorizing the Acceptance of a \$10,896.00 Highway Safety Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith *First reading and adoption held on December 1, 2020.*

Resolution 39 [APPROVED] Resolution Authorizing the Rochester Police Department (RPD) to Accept a \$25,634.00 United States Department of Justice (USDOJ) Justice Assistance Grant (JAG) *First reading and adoption held on December 15, 2020.*

Resolution 40 [RESCINDED]

Part I [APPROVED] Resolution Authorizing \$75,575.67 of Previous Appropriations of the School Department CTE Equipment Capital Improvements Plan Project for CTE Paving *First reading and adoption held on January 5, 2021.*

Part II [RESCINDED] Resolution to Rescind Resolution Authorizing \$75,575.67 of Previous Appropriations of the School Department CTE Equipment Capital Improvements Plan Project for CTE Paving, Adopted by City Council on January 5, 2021. *First reading and adoption held on February 16, 2021.*

Resolution 41 [APPROVED] Resolution Deauthorizing \$3,500.00 from New Hampshire Juvenile Court Diversion Network Subcontract *First reading and adoption held on January 5, 2021.*

Resolution 42 [APPROVED] Resolution Authorizing the Increase of Donations to the City of Rochester Library by \$1,000 and Supplemental Appropriation in Connection Therewith *First reading and adoption held on January 5, 2021.*

Resolution 43 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) CIP Fund in the Amount of \$150,000.00 for the Purchase of a Multi-Hog Sidewalk Tractor *First reading held on February 2, 2021. Public Hearing held on February 16, 2021. Second reading and adoption held on February 16, 2021.*

Resolution 44 [APPROVED] Resolution Deauthorizing \$910.77 from the Rochester Police Department JAG Grant *First reading and adoption held on February 2, 2021.*

Resolution 45 [FAILED] Resolution Demanding Non-Partisan Redistricting by State of New Hampshire and the City of Rochester. *First reading held on February 2, 2021. The motion to adopt failed on February 2, 2021.*

Resolution 46 [APPROVED] Resolution Authorizing Entry into Intermunicipal Agreement for Development of an Adaptive Water Quality Management Plan for Great Bay Estuary *First reading and adoption held on February 16, 2021.*

Resolution 47 [APPROVED] Adoption of the FY 2022 Rochester CDBG “Action Plan for the City of Rochester, NH” and Approving and Appropriating the FY 2022 Community Development Budget for the City of Rochester *First reading (as amended) held on March 2, 2021. Public Hearing held on March 16, 2021. Second reading and adoption held on May 4, 2021.*

Resolution 48 [APPROVED] Resolution Authorizing Approval to Submit a Notice of Intent to Obtain Coverage Under the Great Bay Total Nitrogen Permit *First reading and adoption held on March 2, 2021.*

Resolution 49 [APPROVED] Resolution Deauthorizing \$3,650.45 from the Rochester Police Department Ballistic Vest Grant *First reading and adoption held on March 2, 2021.*

Resolution 50 [APPROVED] Amendment to the Granite Ridge Development District (GRDD) Tax Increment Development Program & Financing Plan (“TIF Plan”) Pursuant to RSA 162-K:9, IV *First reading held on March 2, 2021. Public Hearing held on March 16, 2021. Second reading and adoption held on April 6, 2021.*

Resolution 51 [APPROVED] Resolution Authorizing the Department of Public Works to Submit a New Hampshire Department of Transportation (NHDOT) Transportation (TAP) Grant Application in an Amount Not to Exceed \$900,000.00 *First reading and adoption held on March 16, 2021.*

Resolution 52 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) Water CIP Fund in the Amount of \$100,000.00 for the Water Street Line Extension Project *First reading and adoption held on March 16, 2021.*

Resolution 53 [APPROVED] Resolution Authorizing a 10 Year Financing Agreements for the Water Street Water Extension Project Pursuant to §260-31 of the City Code *First reading and adoption of March 16, 2021.*

Resolution 54 [PENDING] Resolution Authorizing Certain Renumbering on Tebbetts Road. *First reading held on April 6, 2021. Public Hearing held on May 4, 2021. Second Public Hearing held on May 25, 2021. Motion to Table held on June 1, 202 (no further action this fiscal year).*

Resolution 55 [APPROVED] Resolution Authorizing Acceptance of an Emergency Management Performance Grant and Supplemental Appropriation of \$18,000.00 in Connection Therewith *First reading and adoption held on April 6, 2021.*

Resolution 56 [APPROVED] Resolution Approving the 2021-2022 Operating Budget for the City of Rochester *First reading held on April 27, 2021. Public Hearing held on May 25, 2021. Second reading and adoption (as amended) held on June 1, 2021.*

Resolution 57 [APPROVED] Resolution Authorizing and Approving the 2021-2022 CIP Budget for the City of Rochester and Authorizing Borrowing in Connection Therewith *First reading held on April 27, 2021. Public Hearing held on May 25, 2021. Second reading and adoption (as amended) held on June 1, 2021.*

Resolution 58 [APPROVED] Resolution Deauthorizing the Department of Public Works (DPW) CIP Sewer Fund Project Funding for Various Projects in the Amount of \$145,216.16 *First reading and adoption held on May 4, 2021.*

Resolution 59 [APPROVED] Resolution Deauthorizing Department of Public Works (DPW) CIP Water Fund Project Funding for Various Projects in the Amount of \$698,429.76 and Deauthorization of Bond Authority *First reading and adoption held on May 4, 2021.*

Resolution 60 [APPROVED] Resolution Authorizing the Department of Public Works (DPW) to Submit a Clean Water State Revolving Fund (CWSRF) Loan Application in an Amount up to \$75,000.00 *First reading and adoption held on May 4, 2021.*

Resolution 61 [APPROVED] Resolution for Supplemental Appropriation and Authorizing Borrowing Authority Pursuant to RSA 33:9 to the Department of Public Works (DPW) Sewer Capital Improvements Plan (CIP) Fund in an Amount of \$500,000.00 *First reading held on May 4, 2021. Public Hearing held on May 25, 2021. Second reading and adoption held on June 1, 2021.*

Resolution 62 [APPROVED] Resolution for Supplemental Appropriation of \$270,000 to Department of Public Works (DPW) Sewer CIP Fund *First reading and adoption held on May 4, 2021.*

Resolution 63 [APPROVED] Resolution Authorizing the Increase of Donations to the City Rochester Public Library by \$5,000 and Supplemental Appropriation in Connection Therewith *First reading and adoption held on June 1, 2021.*

Resolution 64 [APPROVED] Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement and Associated Cost Items with International Association of Firefighters Local 1451. *First reading and adoption held on June 1, 2021.*

Resolution 65 [APPROVED] Resolution Authorizing the Acceptance of FEMA Reimbursements of \$34,178.35 to the City of Rochester for Covid-19 Expenses *First reading and adoption held on June 1, 2021.*

Resolution 66 [APPROVED] Resolution Authorizing Placement of Proposed Charter Amendments on the November 2021 Municipal Ballot in Accordance with RSA 49-B:5 *First reading held on June 1, 2021. Public Hearing held on July 6, 2021. Second reading, and adoption (as amended) held on July 6, 2021 (Sent to the State for approval). Second Public Hearing (Amendments revised by the State) held on September 21, 2022. Final reading and adoption (as amended) held on September 21, 2021.*

Resolution 67 [APPROVED] Resolution Deauthorizing Rochester School Department CIP Fund Project Funding for Various Projects in the Amount of \$472,703.60 *First reading and adoption held on June 1, 2021.*

Amendments to the City Ordinances
Fiscal Year 2021
July 1, 2020 through June 30, 2021

AMENDMENT 1 [APPROVED] Amendment to Chapter 80-21 Hours of Operation (Outdoor Dinning) *First reading and adoption held on July 21, 2020.*

AMENDMENT 2 [APPROVED] Amendment to Chapter 80-31 Use of Property other than Sidewalks (Outdoor Dining) *First reading and adoption held on July 21, 2020.*

AMENDMENT 3 [APPROVED] Amendment to Chapter 16 (Alarm Systems) *First reading and adoption held on November 10, 2020.*

AMENDMENT 4 [APPROVED] Amendment to Chapter 75 (Fire and Fire Safety) *First reading and Adoption held on November 10, 2020.*

AMENDMENT 5 [APPROVED] Amendment to Chapter 200 (sewers) *First reading and adoption held on November 10, 2020.*

AMENDMENT 6 [APPROVED] Chapter 28 Animals *First reading and adoption held on January 5, 2021.*

AMENDMENT 7 [APPROVED] Chapter 149 Nuisances *First reading and adoption held on January 5, 2021.*

AMENDMENT 8 [APPROVED] Chapter 167 Peace & Good Order *First reading and adoption held on January 5, 2021.*

AMENDMENT 9 [APPROVED] Chapter 254 Vehicles & Traffic *First reading and adoption (as amended) held on January 5, 2021.*

AMENDMENT 10 [APPROVED] Chapter 158 Parks, Recreation and Arena *First reading and adoption held on January 5, 2021.*

AMENDMENT 11 [FAILED] Creating Chapter 41 Disorderly Residence *First reading and adoption failed on January 5, 2021.*

AMENDMENT 12 [APPROVED] Chapter 80 (Outdoor Dining Establishment) *First reading and adoption held on January 19, 2021.*

AMENDMENT 13 [APPROVED] Chapter 80 (Outdoor Dining) *First reading and adoption held on March 2, 2021.*

AMENDMENT 14 [APPROVED] Chapter 80 (Food & Food Service) *First reading and adoption held on March 2, 2021.*

AMENDMENT 15 [APPROVED] Chapter 11 (Adult-Oriented Establishments) *First reading and adoption held on March 2, 2021.*

AMENDMENT 16 [APPROVED] Chapter 275 (Murals) *First reading held on February 2, 2021. Public Hearing held on February 16, 2021. Second reading and adoption held on March 2, 2021.*

AMENDMENT 17 [APPROVED] Chapter 275 (Locations & Boundaries of Zoning Districts) *First reading held on March 2, 2021. Public Hearing held on March 16, 2021. Second reading and adoption held on April 6, 2021.*

AMENDMENT 18 [APPROVED] Chapter 22 (Amusements & Entertainment) *First reading and adoption held on April 6, 2021.*

AMENDMENT 19 [APPROVED] Chapter 110 Junk & Second Hand Dealers *First reading and adoption held on April 6, 2021.*

AMENDMENT 20 [APPROVED] Chapter 162 Pawn Brokers *First reading and adoption held on April 6, 2021.*

AMENDMENT 21 [APPROVED] Chapter 135 Mobile Home Parks *First reading and adoption held on May 4, 2021.*

AMENDMENT 22 [APPROVED] Chapter 176 Planning Board *First reading and adoption held on May 4, 2021.*

AMENDMENT 23 [APPROVED] Chapter 40 Building Construction & Property Maintenance *First reading and adoption held on June 1, 2021.*

AMENDMENT 24 [APPROVED] Chapter 218 Storm Water Management and Erosion Control *First reading and adoption held on June 1, 2021.*

TIF 162-K - Granite Ridge Development District
Financial Report for Tax Year 2020 (as of 06/30/2021)
Fund 7030 - TIF3
Unaudited - June 30, 2021

Assessment Information:	
Date of Adoption/Modification (mm/dd/yy)	10/15/15
A Original Assessed Value	60,431,438
B - Unretained Captured Assessed Value	-
C = Amounts Used on P2 (for tax rate purposes)	60,431,438
D + Retained captured assessed value	34,668,545
E = Current Assessed Value	95,099,983

Tax Rate Information:	
2020 Tax Rate per 1000 assessed value	24.61
2020 PBUT Tax Rate per 1000 assessed value	22.67

Revenues ¹	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	853,000.54
Investment Interest	-
Other (Increment JE rounding)	(0.54)
Total Revenues:	853,000.00

Expenditures ²	
Long Term Dept Payments	
Principal	370,000.00
Interest	70,722.08
Outside Services	23,981.75
Other (Encumbrances)	1,018.25
Total Expenditures	465,722.08

Long-Term Debt Payable ²	
Principal - 2015 Series D	2,215,000.00
Interest - 2015 Series D	159,868.75
Principal - April 2020 Series A	85,000.00
Interest - April 2020 Series A	28,075.00
Principal - Project 16577 Phase II - In Progress	181,056.50
Principal - Project 19570 Phase II - In Progress	-
Total Long-Term Debt Payable	2,669,000.25

Beginning of Period - Fund Balance	1,368,242.85
Excess (Deficiency) of Revenue	387,277.92
End of Period - Fund Balance	1,755,520.77
Fund Balance Reserved for Debt Service	1,755,520.77
Deficit to be Raised by Tax Increment District	913,479.48

Notes:

¹ For tax year 2020, only 1 property with incremental tax had an unpaid balance and was lienied

² Outstanding debt as of 06/30/2021

TIF 162-K - Granite State Business Park District
Financial Report for Tax Year 2020 (as of 06/30/2021)
Fund 7028 - TIF1
Unaudited - June 30, 2021

Assessment Information:	
Date of Adoption/Modification (mm/dd/yy)	07/05/11
A Original Assessed Value ¹	13,943,169
B - Unretained Captured Assessed Value	-
C = Amounts Used on P2 (for tax rate purposes)	13,943,169
D + Retained captured assessed value	5,963,991
E = Current Assessed Value	19,907,160

Tax Rate Information:	
2020 Tax Rate per 1000 assessed value	24.61

Revenues ²	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	146,773.82
Miscellaneous - Sale of 145 Airport Drive to LDI Solutions Inc.	150,000.00
Other - Tax Increment JE Rounded to Nearest \$	0.18
Total Revenues:	296,774.00

Expenditures ³	
Long Term Dept Payments	
Principal	-
Interest	-
Outside Services	-
Other (Transfer to Projects 21559 & 21542)	357,000.00
Total Expenditures	357,000.00

Long-Term Debt Payable ^{4 & 5}	
Principal - Project 19553 Water Main Extension - Authorized but Unissued Bond ⁴	999,682.49
Principal - Project 20576 145 Airport Drive Project (LDI) - Construction in Progress ⁵	2,120,035.82
Interest	-
Total Long-Term Debt Payable	3,119,718.31

Beginning of Period - Fund Balance	283,900.85
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Excess (Deficiency) of Revenue	(60,226.00)
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End of Period - Fund Balance	223,674.85
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Fund Balance Reserved for Debt Service	223,674.85
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Deficit to be Raised by Tax Increment District	2,896,043.46
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Notes:

¹ Original Assessed Value was changed from \$13,536,169 to \$13,943,169 (85 Airport Drive \$534,100 added and 145 Airport Drive \$127,100 removed).

² No unpaid 2020 incremental taxes (see detail receivables report run 7-18-2021)

³ Transfers to fund projects 21559 & 21542

⁴ CIP Fund 6096 Project 19553 Water Main Extension - Substantially Completed - Need to Bond \$999,682.49

⁵ CIP Fund 6133 Project 20576 145 Airport Drive Development project - Construction in Progress

TIF 205-C - RHA C/O NHBFA District (SAFRAN Lease)

Financial Report for Tax Year 2020 (as of June 30, 2021)

Fund 7029 - TIF2

Unaudited - June 31, 2021

Assessment Information:	
Date of Adoption/Modification (mm/dd/yy)	07/05/11
A Original Assessed Value	193,900
B Unretained Captured Assessed Value	30,496,600
C Retained captured assessed value	-
D Current Assessed Value	30,690,500

Tax Rate Information:	
2020 Tax Rate per 1000 assessed value	24.61

Revenues ¹	
Payment in Lieu of Tax - (PILOT)	787,119.27
Less Amount Retained by General Fund	(4,828.11)
Investment Interest	-
Other	-
Total Revenues:	782,291.16

Expenditures ²	
Long Term Dept Payments	
Principal - March 2012 Series B	211,861.50
Interest - March 2012 Series B	84,987.36
Principal - NHBFA Loan	309,199.63
Interest - NHBFA Loan	135,469.85
Outside Services	-
Other	-
Total Expenditures	741,518.34

Long-Term Debt Payable ³	
Principal - March 2012 Series B	2,939,578.38
Interest - March 2012 Series B	547,364.08
Principal - NHBFA Loan	2,400,197.39
Interest - NHBFA Loan	420,677.45
Total Long-Term Debt Payable	6,307,817.30

Beginning of Period - Fund Balance	275,564.86
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Excess (Deficiency) of Revenue	40,772.82
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End of Period - Fund Balance	316,337.68
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Fund Balance Reserved for Debt Service	316,337.68
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Deficit to be Raised by Tax Increment District	5,991,479.62
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Notes:¹ PILOT - Safran Lease paid in full³ Outstanding debt as of 6-30-2021



MS-10 City of Rochester, Expendable Trust Funds
July 2020 - June 2021

Account #8000006178

# of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
140,000	iShares S&P 500 Index Fund	30,955.24	-	-	-	-	30,955.24	791.27	43,356.60	60,188.80
30,000	iShares Core S&P Mid-Cap ETF	4,913.95	-	-	-	-	4,913.95	86.95	5,334.60	8,061.90
45,000	iShares Core S&P Small-Cap ETF	2,959.66	-	-	-	-	2,959.66	47.50	3,073.05	5,084.10
185,000	iShares Core US Aggregate Bond ETF	20,005.62	-	-	-	-	20,005.62	415.08	21,868.85	21,356.05
-	Public Storage 5.2%	3,650.58	-	-	3,750.00	99.42	-	48.75	3,756.00	-
9,924,940	SEI Daily Income Trust Government II Fund	5,022.70	11,409.35	-	6,507.11	-	9,924.94	1.49	5,022.70	9,924.94
85,000	Vanguard FTSE Developed Markets ETF	3,409.18	-	-	-	-	3,409.18	108.82	3,297.15	4,379.20
40,000	Vanguard Emerging Markets ETF	1,609.94	-	-	-	-	1,609.94	43.01	1,584.40	2,172.40
1,233,984	Vanguard GNMA Fund ADM #536	13,041.18	-	-	-	-	13,041.18	168.86	13,327.03	13,117.25
1,505,556	Vanguard Intermediate Term Inv Grade ADM #571	14,171.64	493.18	-	-	-	14,664.82	573.00	15,337.41	15,356.67
-	Wells Fargo & Co PFD 5.25% 06/15/18	3,180.55	-	-	3,125.00	(55.55)	-	123.06	3,103.75	-
-	Banking Assistance Fees (1)	-	-	-	-	-	-	(645.59)	-	-
TOTAL FUNDS		102,920.24	11,902.53	-	13,382.11	43.87	101,484.53	1,762.20	119,061.54	139,621.31



PRINCIPAL ACCOUNTS 800000666, 800000176, & 521001215											
ANNUAL TOTALS											
DATE	TRUST NAME	TYPE	PRINCIPAL	REVENUE	% OF	BALANCE 07/01/20	NEW PRINCS	GAIN/LOSS	MOAT FEE	TRANSFER EXPEND	BALANCE 06/30/21
12/15/2015	School Building	Capital	Revolving	Revolving	5.00%	823,908.51	1,151,863.00	(855.51)	-	(1,151,863.00)	823,073.00
01/01/1900	History of Rochester Funds	Capital	Revolving	Revolving	5.00%	24,235.35	7.34	(17.50)	-	-	24,275.19
Capital Reserve Fund Total						847,193.86	1,151,870.34	(853.01)	-	(1,151,863.00)	846,348.19

INCOME ACCOUNTS 800000666, 800000176, & 521001215					
ANNUAL TOTALS					
BALANCE 07/01/20	Gross Income	Mgmt Fees	Transf Income/Exp	BALANCE 06/30/21	TOTAL
211,190.31	2,109.10	-	-	213,299.41	845,372.41
934.14	48.79	-	-	982.93	25,258.12
212,124.45	2,157.89	-	-	214,282.34	870,630.53

01/01/2010	Joseph Brenier Memorial Fund	Charitable	Revolving	Revolving	5.00%	31,631.17	-	111.34	(67.81)	-	31,673.70
01/01/2010	Route 11C Conservation Easement Fund	Charitable	Revolving	Revolving	5.00%	4,944.30	-	17.65	(10.43)	-	4,951.52
01/01/2010	Women's Club/Sarah Young Scholarship	Charitable	Revolving	Revolving	5.00%	-	-	0.09	-	-	0.09
01/01/2007	Brenier Insurance Scholarship Fund	Charitable	Revolving	Revolving	5.00%	6,053.64	1,270.00	21.39	(12.33)	(2,163.97)	5,168.74
01/01/2010	Brenier Gray Memorial Scholarship Fund	Charitable	Revolving	Revolving	5.00%	791.49	-	2.76	(1.63)	(195.65)	596.97
01/01/2014	Active Mover Scholarship Fund	Charitable	Revolving	Revolving	5.00%	33,499.91	-	111.68	(65.97)	-	33,545.62
01/01/2014	Spaulding High School Scholarship	Charitable	Revolving	Revolving	5.00%	1,265.51	-	4.51	(2.67)	-	1,267.35
01/01/2017	Brenier Alumni Scholarship Fund	Charitable	Revolving	Revolving	5.00%	10,516.38	-	35.05	(20.70)	-	10,530.73
01/01/2013	SHS Golf Team Expensible	Charitable	Revolving	Revolving	5.00%	9,111.27	-	30.82	(18.21)	-	9,123.88
Expendable Fund Total						99,813.67	1,270.00	335.39	(199.71)	(2,359.62)	99,889.40

01/01/1900	Special Funds	Charitable	Revolving	Revolving	5.00%	134.81	-	20.54	-	-	155.35
01/01/1900	Old Century-General Emergency	Charitable	Revolving	Revolving	5.00%	243.82	-	22.98	-	-	266.80
01/01/1900	Old Century-Special Emergency	Charitable	Revolving	Revolving	5.00%	15,713.86	-	1,489.70	-	-	17,203.56
01/01/1890	Old Century-Conservation Fund	Charitable	Revolving	Revolving	5.00%	18,944.31	-	1,263.59	-	-	20,208.10
01/01/1908	Old Town Farm Cemetery Fund	Charitable	Revolving	Revolving	5.00%	5,400.71	-	84.57	-	-	5,485.30
01/01/1900	Hansen Pines	Charitable	Revolving	Revolving	5.00%	108,733.06	-	7,017.40	-	-	115,750.46
01/01/1915	Abbott Family, Lot 130	Charitable	Revolving	Revolving	5.00%	828.38	-	52.93	-	-	881.31
01/01/1914	Beal, Robert	Charitable	Revolving	Revolving	5.00%	1,328.03	-	75.12	-	-	1,403.15
01/01/1921	Bradley, Kate M.	Charitable	Revolving	Revolving	5.00%	261.96	-	16.74	-	-	278.70
01/01/1933	Brown, Mary A.	Charitable	Revolving	Revolving	5.00%	674.58	-	43.10	-	-	717.68
01/01/1913	Daer, Annie B.	Charitable	Revolving	Revolving	5.00%	2,317.27	-	263.18	-	-	2,580.45
01/01/1911	Eden, Elizabeth C.	Charitable	Revolving	Revolving	5.00%	564.76	-	36.09	-	-	600.85
01/01/2008	French-Hussey	Charitable	Revolving	Revolving	5.00%	14,415.02	-	834.81	-	-	15,249.83
01/01/1914	Hannum, Ephraim O.	Charitable	Revolving	Revolving	5.00%	580.21	-	38.84	-	-	619.15
01/01/1914	Hannum, Ephraim John Clark Lot	Charitable	Revolving	Revolving	5.00%	69.12	-	3.72	-	-	72.84
01/01/1914	Hannum, Ephraim O. Haven Hill	Charitable	Revolving	Revolving	5.00%	152.66	-	10.12	-	-	162.78
01/01/1916	Haven Hill	Charitable	Revolving	Revolving	5.00%	11,981.98	-	816.66	-	-	12,798.64
01/01/1902	Moore, John E. Allen	Charitable	Revolving	Revolving	5.00%	564.74	-	36.09	-	-	600.83
01/01/1907	Morrell, Elizabeth A.	Charitable	Revolving	Revolving	5.00%	261.95	-	16.74	-	-	278.69
01/01/1914	Tier Family	Charitable	Revolving	Revolving	5.00%	460.62	-	49.31	-	-	509.93
01/01/1944	Trickey on Chestnut Hill Road	Charitable	Revolving	Revolving	5.00%	682.19	-	65.07	-	-	747.26

01/01/1900	Special Funds	Charitable	Revolving	Revolving	5.00%	257.27	9.62	(16.88)	-	-	239.81
01/01/1900	Old Century-General Emergency	Charitable	Revolving	Revolving	5.00%	195.06	10.76	(13.17)	-	-	192.65
01/01/1900	Old Century-Special Emergency	Charitable	Revolving	Revolving	5.00%	12,713.57	697.35	(87.82)	-	-	12,571.10
01/01/1890	Old Century-Conservation Fund	Charitable	Revolving	Revolving	5.00%	5,187.46	591.59	(48.44)	-	-	5,342.61
01/01/1908	Old Town Farm Cemetery Fund	Charitable	Revolving	Revolving	5.00%	10,541.13	39.58	(65.89)	-	-	10,272.82
01/01/1900	Hansen Pines	Charitable	Revolving	Revolving	5.00%	25,562.94	3,284.91	(2,239.60)	-	-	26,608.25
01/01/1915	Abbott Family, Lot 130	Charitable	Revolving	Revolving	5.00%	182.44	24.78	(16.47)	-	-	190.75
01/01/1914	Beal, Robert	Charitable	Revolving	Revolving	5.00%	1,365.6	35.20	(15.47)	(19.98)	-	1,375.35
01/01/1921	Bradley, Kate M.	Charitable	Revolving	Revolving	5.00%	261.96	7.84	(5.21)	(24.98)	-	239.61
01/01/1933	Brown, Mary A.	Charitable	Revolving	Revolving	5.00%	674.58	20.18	(13.42)	-	-	711.34
01/01/1913	Daer, Annie B.	Charitable	Revolving	Revolving	5.00%	2,317.27	123.20	(175.36)	-	-	2,655.98
01/01/1911	Eden, Elizabeth C.	Charitable	Revolving	Revolving	5.00%	564.76	16.89	(11.23)	-	-	600.42
01/01/2008	French-Hussey	Charitable	Revolving	Revolving	5.00%	14,415.02	3,861.1	(1,788.42)	-	-	16,487.70
01/01/1914	Hannum, Ephraim O.	Charitable	Revolving	Revolving	5.00%	580.21	18.23	(13.65)	-	-	611.79
01/01/1914	Hannum, Ephraim John Clark Lot	Charitable	Revolving	Revolving	5.00%	69.12	1.75	(0.61)	-	-	70.26
01/01/1916	Haven Hill	Charitable	Revolving	Revolving	5.00%	11,981.98	4.72	(3.44)	-	-	12,049.26
01/01/1902	Moore, John E. Allen	Charitable	Revolving	Revolving	5.00%	564.74	16.89	(11.23)	-	-	600.42
01/01/1907	Morrell, Elizabeth A.	Charitable	Revolving	Revolving	5.00%	261.95	7.84	(5.21)	-	-	274.58
01/01/1914	Tier Family	Charitable	Revolving	Revolving	5.00%	460.62	23.09	(31.50)	-	-	452.21
01/01/1944	Trickey on Chestnut Hill Road	Charitable	Revolving	Revolving	5.00%	682.19	30.46	(37.88)	-	-	774.77



PRINCIPAL ACCOUNTS BALANCE 6/30/20, 6/30/21, 7/1, & 5/31/20/21/21

DATE	TRUST NAME	TYPE	PRINC	REVENUE	% OF	BALANCE 6/30/20	NEW PRINCS	GAIN/LOSS	MOAT FEE	Transfer/Expnd	BALANCE 6/30/21
01/01/1934	Willard on Chestnut Rd Road	Trust	Charter Trust Company	100%		883.41	-	83.80	-	-	967.21
01/01/1916	Wingate on Salmon Falls Rd	Trust	Charter Trust Company	100%		564.76	-	36.09	-	-	600.85
01/01/1970	Leffington, Charlotte	Trust	Charter Trust Company	100%		2,406.57	-	130.67	-	-	2,627.19
01/01/1975	Merritt, Sible L	Trust	Charter Trust Company	100%		4,131.89	-	216.27	-	-	4,348.16
01/01/1986	Edgerly, James	Trust	Charter Trust Company	100%		3,924.33	-	205.41	-	-	4,129.74
01/01/1980	Farrington Ames, Jamie	Trust	Charter Trust Company	100%		2,551.88	-	133.56	-	-	2,685.44
01/01/1933	Bellet, Samuel D	Trust	Charter Trust Company	100%		17,626.31	-	660.86	-	-	13,287.17
01/01/1981	Greene, Pearl & Charles	Trust	Charter Trust Company	100%		2,354.67	-	123.25	-	-	2,477.92
01/01/1938	Granfield, Charles & Andrew B	Trust	Charter Trust Company	100%		12,626.31	-	660.86	-	-	13,287.17
01/01/1941	Granfield, John	Trust	Charter Trust Company	100%		12,626.31	-	660.86	-	-	13,287.17
01/01/1943	Hanson, John	Trust	Charter Trust Company	100%		12,626.31	-	660.86	-	-	13,287.17
01/01/1973	Haney, Wallace	Trust	Charter Trust Company	100%		6,580.92	-	343.38	-	-	6,904.30
01/01/1973	Haney, Charles O.	Trust	Charter Trust Company	100%		1,962.25	-	102.71	-	-	2,064.96
01/01/1997	Jones, Mabel H.	Trust	Charter Trust Company	100%		3,329.13	-	174.25	-	-	3,503.38
01/01/2011	King, Barbara	Trust	Charter Trust Company	100%		7,177.84	-	375.68	-	-	7,553.52
01/01/1978	Phyllis J Bliss Fund	Trust	Charter Trust Company	100%		1,569.80	-	82.17	-	-	1,651.97
01/01/1927	Maduffe, John	Trust	Charter Trust Company	100%		12,626.31	-	660.86	-	-	13,287.17
01/01/2007	Nescon, Marcel L.	Trust	Charter Trust Company	100%		14,379.70	-	752.64	-	-	15,132.34
01/01/1996	Rose, Carolyn C.	Trust	Charter Trust Company	100%		1,569.80	-	82.17	-	-	1,651.97
01/01/1980	Sulinger Library Fund, Leon	Trust	Charter Trust Company	100%		87,307.18	-	4,569.61	-	-	91,876.79
01/01/2004	Talbot, S. William	Trust	Charter Trust Company	100%		37,320.67	-	1,933.37	-	-	39,254.04
01/01/1978	Thompson, Kenneth L.	Trust	Charter Trust Company	100%		28,426.93	-	1,487.87	-	-	29,914.80
01/01/1940	Vanny Library Fund, Sarah L.	Trust	Charter Trust Company	100%		2,422.79	-	105.38	-	-	2,528.17
01/01/1918	Woodard, Olive M.	Trust	Charter Trust Company	100%		156.99	-	8.22	-	-	165.21
01/01/1978	American Rev Bicentennial	Trust	Charter Trust Company	100%		3,077.20	-	162.88	-	-	3,240.08
01/01/1973	Bennet, Samia	Trust	Charter Trust Company	100%		26,382.40	-	1,390.87	-	-	27,673.27
01/01/1984	Bennet, Shana	Trust	Charter Trust Company	100%		8,560.51	-	432.82	-	-	9,013.33
01/01/1975	Bills, Phyllis	Trust	Charter Trust Company	100%		13,999.01	-	740.85	-	-	14,739.86
01/01/2014	Campbell, Kevin	Trust	Charter Trust Company	100%		25,770.79	-	1,364.77	-	-	27,135.56
01/01/1995	Class of 1995, 50th Reunion	Trust	Charter Trust Company	100%		16,738.99	-	885.83	-	-	17,624.82
01/01/1996	Class of 1946, 50th Reunion Memorial Fd	Trust	Charter Trust Company	100%		29,929.36	-	1,583.64	-	-	31,513.00
01/01/2013	Charles Mills Spentman Association	Trust	Charter Trust Company	100%		39,036.51	-	2,065.78	-	-	41,102.29
01/01/1983	Greco Spentman Club	Trust	Charter Trust Company	100%		26,961.69	-	1,427.33	-	-	28,389.02
01/01/2007	Groshen, A. Faye	Trust	Charter Trust Company	100%		68,410.61	-	3,625.14	-	-	72,035.75
01/01/1977	Hanson-Danish, Ruth	Trust	Charter Trust Company	100%		44,521.42	-	2,548.39	-	-	46,969.81
01/01/1973	Haney, Charles Edwin	Trust	Charter Trust Company	100%		15,982.39	-	845.45	-	-	16,827.84
01/01/1974	Haney, Charles L.	Trust	Charter Trust Company	100%		7,556.15	-	400.68	-	-	7,956.83

INCOME ACCOUNTS BALANCE 6/30/20, 6/30/21, 7/1, & 5/31/20/21/21

DATE	TRUST NAME	TYPE	PRINC	REVENUE	% OF	BALANCE 6/30/20	Gross Income	Mgmt Fees	Transf/ Income/ Exp	BALANCE 6/30/21	TOTAL
01/01/1934	Willard on Chestnut Rd Road	Trust	Charter Trust Company	100%		716.58	39.22	(48.20)	-	707.61	1,675.02
01/01/1916	Wingate on Salmon Falls Rd	Trust	Charter Trust Company	100%		124.39	16.89	(11.23)	-	130.05	730.90
01/01/1970	Leffington, Charlotte	Trust	Charter Trust Company	100%		52.92	61.36	(17.37)	(52.92)	43.99	2,671.18
01/01/1975	Merritt, Sible L	Trust	Charter Trust Company	100%		87.58	101.57	(28.70)	(87.58)	72.81	4,420.97
01/01/1986	Edgerly, James	Trust	Charter Trust Company	100%		82.44	96.47	(27.31)	(82.44)	69.16	4,198.90
01/01/1980	Farrington Ames, Jamie	Trust	Charter Trust Company	100%		53.64	62.74	(17.76)	(53.64)	44.08	2,710.42
01/01/1933	Bellet, Samuel D	Trust	Charter Trust Company	100%		265.39	310.39	(87.89)	(265.37)	222.52	11,509.69
01/01/1981	Greene, Pearl & Charles	Trust	Charter Trust Company	100%		49.50	57.87	(16.39)	(49.49)	41.49	2,519.41
01/01/1938	Granfield, Charles & Andrew B	Trust	Charter Trust Company	100%		265.39	310.39	(87.89)	(265.37)	222.52	11,509.69
01/01/1941	Granfield, John	Trust	Charter Trust Company	100%		265.39	310.39	(87.89)	(265.37)	222.52	11,509.69
01/01/1943	Hanson, John	Trust	Charter Trust Company	100%		265.39	310.39	(87.89)	(265.37)	222.52	11,509.69
01/01/1973	Haney, Wallace	Trust	Charter Trust Company	100%		137.91	161.29	(45.60)	(137.89)	115.45	7,019.95
01/01/1973	Haney, Charles O.	Trust	Charter Trust Company	100%		41.24	48.24	(13.60)	(41.20)	34.88	2,099.54
01/01/1997	Jones, Mabel H.	Trust	Charter Trust Company	100%		69.95	81.85	(23.16)	(69.96)	58.68	3,562.06
01/01/2011	King, Barbara	Trust	Charter Trust Company	100%		150.52	176.45	(49.97)	(150.53)	126.45	7,679.97
01/01/1978	Phyllis J Bliss Fund	Trust	Charter Trust Company	100%		32.99	38.60	(10.93)	(32.99)	27.67	1,679.64
01/01/1927	Maduffe, John	Trust	Charter Trust Company	100%		265.39	310.39	(87.89)	(265.37)	222.52	11,509.69
01/01/2007	Nescon, Marcel L.	Trust	Charter Trust Company	100%		302.21	353.49	(100.08)	(302.31)	253.41	15,365.75
01/01/1996	Rose, Carolyn C.	Trust	Charter Trust Company	100%		32.99	38.60	(10.93)	(32.99)	27.67	1,679.64
01/01/1980	Sulinger Library Fund, Leon	Trust	Charter Trust Company	100%		1,834.93	2,146.18	(608.94)	(1,834.92)	1,537.25	91,414.04
01/01/2004	Talbot, S. William	Trust	Charter Trust Company	100%		784.36	917.42	(259.76)	(784.36)	657.66	39,921.70
01/01/1978	Thompson, Kenneth L.	Trust	Charter Trust Company	100%		597.43	698.81	(197.87)	(597.45)	500.92	30,415.72
01/01/1940	Vanny Library Fund, Sarah L.	Trust	Charter Trust Company	100%		(411.95)	493.3	(11.35)	-	(313.97)	2,154.20
01/01/1918	Woodard, Olive M.	Trust	Charter Trust Company	100%		3.35	3.87	(1.10)	(3.30)	2.82	168.03
01/01/1978	American Rev Bicentennial	Trust	Charter Trust Company	100%		32.80	76.25	(23.26)	-	85.79	3,325.87
01/01/1973	Bennet, Samia	Trust	Charter Trust Company	100%		275.99	651.09	(198.39)	(275.99)	228.69	27,901.96
01/01/1984	Bennet, Shana	Trust	Charter Trust Company	100%		86.26	211.98	(64.40)	(86.26)	83.84	9,097.17
01/01/1975	Bills, Phyllis	Trust	Charter Trust Company	100%		147.14	346.79	(105.67)	(147.14)	138.36	14,878.12
01/01/2014	Campbell, Kevin	Trust	Charter Trust Company	100%		279.55	638.64	(195.07)	(279.55)	223.42	27,358.48
01/01/1995	Class of 1995, 50th Reunion	Trust	Charter Trust Company	100%		176.03	414.65	(126.35)	(176.03)	164.33	17,488.75
01/01/1996	Class of 1946, 50th Reunion Memorial Fd	Trust	Charter Trust Company	100%		310.03	741.32	(225.66)	(310.03)	275.69	31,788.69
01/01/2013	Charles Mills Spentman Association	Trust	Charter Trust Company	100%		409.13	967.02	(294.69)	(409.13)	1,206.55	42,208.84
01/01/1983	Greco Spentman Club	Trust	Charter Trust Company	100%		292.84	668.15	(204.69)	(292.84)	541.90	28,920.92
01/01/2007	Groshen, A. Faye	Trust	Charter Trust Company	100%		7698.52	16,997.34	(5,193.37)	(7,698.52)	6,462.49	726,702.34
01/01/1977	Hanson-Danish, Ruth	Trust	Charter Trust Company	100%		4,435.94	11,023.17	(3,346.40)	(4,435.94)	4,012.65	472,275.46
01/01/1973	Haney, Charles Edwin	Trust	Charter Trust Company	100%		161.21	395.76	(18.66)	(161.21)	157.79	17,016.15
01/01/1974	Haney, Charles L.	Trust	Charter Trust Company	100%		94.55	187.57	(57.94)	(94.55)	74.48	8,011.31



City of Rochester Funds
MS-9 for Year Ending June 30, 2021

PRINCIPAL ACCOUNTS 000000664, 000000176, & 521001215

DATE	TRUST NAME	TYPE	PRINC	REVENUE	N. OF	ANNUAL TOTALS			
						BALANCE 07/01/20	NEW PRINIS	GAIN/LOSS	MCAT Fees
01/01/1994	1st Carol Ann Manning and Kathleen Richard Memorial Trust (Manning, Carol A.)	Trust	Scholarship	Common	0.00%	261,76.52	7,000.00	1,496.64	-
01/01/2000	Moder, H. Dwight	Trust	Scholarship	Common	0.00%	16,183.19	-	856.71	-
01/01/1978	Moder-Springfield, Job	Trust	Scholarship	Common	0.00%	2,806.12	-	181.67	-
01/01/1994	Mitsuru, MD Norman	Trust	Scholarship	Common	0.00%	35,501.95	-	1,867.21	-
01/01/1997	Pray, George & Harrie Fund	Trust	Scholarship	Common	0.00%	7,328.90	-	372.69	-
01/01/1986	Reddon, Gladys Gilman	Trust	Scholarship	Common	0.00%	14,187.15	-	790.49	-
01/01/1996	Robarge, Roland & Lorraine	Trust	Scholarship	Common	0.00%	43,108.36	-	2,203.29	-
01/01/1992	Silinger, Leon Scholarship Fund	Trust	Scholarship	Common	0.00%	871,777.98	-	4,614.74	-
01/01/1990	Tor-McMillan, Bessie	Trust	Scholarship	Common	0.00%	24,042.51	-	1,272.14	-
01/01/1990	Vargo Scholarship, Sarah L.	Trust	Scholarship	Common	0.00%	12,653.07	-	672.25	-
01/01/1951	Pray, George and Harrie	Trust	Scholarship	Common	0.00%	32,854.75	-	1,690.64	-
01/01/2017	Widowess, Mary McDaniel from Abbe	Trust	Scholarship	Common	0.00%	21,130.30	-	1,111.86	-
01/01/2017	Widowess, Mary McDaniel from Abbe	Trust	Scholarship	Common	0.00%	65,570.44	-	3,710.22	-
01/01/2017	Evans, William Charitable Trust	Trust	Scholarship	Common	0.00%	406,891.47	-	22,099.04	-
Common Trust Fund Total						2,904,333.61	7,000.00	140,578.2	-

ANNUAL TOTALS				TOTAL			
BALANCE 07/01/20	Gross Income	Margin Fees	Transf Income/Exp	BALANCE 06/30/21			
261,76.52	683.33	(205.80)	(500.00)	239.00	34,872.16		
175.38	401.03	(122.47)	(300.00)	153.94	17,193.84		
29.96	70.99	(21.63)	-	79.32	3,097.11		
352.05	874.06	(265.30)	(650.00)	310.75	37,479.91		
(212.02)	174.46	(44.83)	-	(82.38)	7,618.81		
143.33	351.31	(106.75)	70.00	457.59	15,395.53		
430.63	1,068.83	(24.52)	(800.00)	374.94	45,866.59		
939.96	2,160.20	(659.47)	(1,500.00)	940.69	92,733.41		
248.69	595.50	(181.26)	(430.00)	212.93	25,527.58		
139.01	314.44	(86.00)	(296.54)	70.91	13,396.02		
1,048.54	797.51	(205.68)	(1,577.85)	62.52	34,607.91		
672.75	522.71	(153.09)	(376.30)	466.07	22,728.13		
7,782.99	1,760.26	(652.78)	(5,000.00)	3,889.47	71,186.13		
19,681.32	10,390.34	(3,458.72)	(10,000.00)	1,621.94	445,602.45		
106,577.26	65,898.18	(23,025.69)	(61,137.25)	98,312.90	2,886,244.45		

City of Rochester Total

\$ 3,507,341.14	\$ 1,160,705.86	\$ 140,000.10	\$ (199,720)	\$ (1,154,222.62)	\$ 3,683,129.74
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\$ 131,858.50	\$ 70,463.86	\$ (23,671.28)	\$ (63,431.09)	\$ 125,319.29	\$ 3,808,549.43
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MS-10 City of Rochester, Common Funds
July 2020 – June 2021

Account #5233001215

# of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	TYPE	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
404,000	ABBOTT LABS	Stock	19,240.75	-	-	28,559.28	18,771.19	9,452.66	981.90	59,429.50	46,835.72
88,000	Adobe Inc	Stock	34,796.12	-	-	1,414.66	267.54	33,649.00		39,613.21	51,536.32
30,000,000	Adobe Inc 1.125% 03/15/2026	Bond	-	30,095.70	-	-	-	30,095.70	(60.00)		29,991.30
133,000	Air Products and Chemicals Inc	Stock	29,795.02	-	-	-	-	29,795.02	734.16	32,114.18	38,261.44
20,000,000	Air Products and Chemicals Inc 3% 03 Nov 2021	Bond	19,988.00	-	-	-	-	19,988.00	600.00	20,653.27	20,183.50
25,000	ALPHABET INC CL A	Stock	15,462.24	-	-	17,330.06	11,646.36	9,778.54		49,631.75	61,044.75
25,000	AMAZON.COM INC	Stock	22,460.00	-	-	-	-	22,460.00		68,970.50	86,004.00
150,000	American Tower Corp	Stock	34,151.57	-	-	-	-	34,151.57	703.50	38,781.00	40,521.00
350,000	Ametek Inc	Stock	39,865.09	-	-	5,894.62	911.48	34,881.95	284.00	35,748.00	46,725.00
-	Amgen Inc	Stock	30,006.60	-	-	30,395.66	389.06	-	659.68	31,369.38	-
587,000	APPLE INC	Stock	42,349.69	-	-	53,273.23	31,576.92	20,653.38	764.88	91,200.00	80,395.52
25,000,000	APPLE INC 3.380% 2/09/27	Bond	25,111.84	-	-	-	(18.01)	25,093.83	837.50	28,480.74	27,774.50
600,000	AT&T INC	Stock	20,611.74	-	-	-	-	20,611.74	1,248.00	18,138.00	17,268.00
-	Automatic Data Processing Inc	Stock	42,577.69	-	-	34,232.08	(8,345.61)	-	227.50	37,222.50	-
-	Becton Dickinson and Co	Stock	23,210.39	-	-	22,606.20	(604.19)	-	75.84	22,969.92	-
56,000	Berkshire Hathway Inc	Stock	-	15,471.96	-	-	-	15,471.96	825.00		15,565.52
30,000,000	BERKSHIRE HATHAWAY 2.750% 3/15/23	Bond	30,062.35	-	-	-	(6.76)	30,055.59		31,771.18	31,130.67
77,000	BLACKROCK INCORPORATED	Stock	14,643.17	-	-	-	-	14,643.17	1,195.04	41,894.93	67,572.69
30,000,000	BRISTOL MYERS SQUIBB 3.250% 2/27/27	Bond	30,074.91	-	-	-	(11.69)	30,063.22	975.00	34,427.72	33,188.46
30,000,000	BURLINGTON NORTHERN SAN 3.400% 9/01/24	Bond	30,209.98	-	-	-	(25.04)	30,184.94	1,020.00	33,007.57	32,424.68
30,000,000	CATERPILLAR FINL CRP 3.200% 6/15/26	Bond	30,079.48	-	-	-	(10.47)	30,069.01	960.00	31,230.90	32,607.90
275,000	CHEVRON CORPORATION	Stock	6,092.97	-	-	-	-	6,092.97	1,432.75	24,538.25	28,805.50
20,000,000	CLOROX CO 3.100% 10/01/27	Bond	20,098.51	-	-	-	(11.85)	20,086.66	620.00	21,882.17	21,830.59
-	COCA COLA CO 2.875% 10/27/25	Bond	29,827.80	-	-	32,474.52	2,646.72	-	951.15	33,321.59	-



MS-10 City of Rochester, Common Funds
July 2020 - June 2021

Account #5233001215

# of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	TYPE	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
80,000	COSTCO WHOLESALE CORP	Stock	26,318.25	-	-	27,319.69	15,037.84	14,036.40	1,933.50	45,481.50	31,653.60
30,000,000	CVS HEALTH CORP 3.375% 8/12/24	Bond	30,314.39	-	-	-	(62.50)	30,251.89	1,012.50	32,677.79	32,249.93
137,482,150	DAILY BANK MONEY MARKET FUND	Money Market	172,994.84	216,400.81	-	251,913.50	-	137,482.15	175.97	172,994.84	137,482.15
176,000	Danaher Corp	Stock	34,945.93	-	-	9,596.65	3,662.44	29,011.72	159.00	37,487.96	47,231.36
-	ENTERGY ARKANSAS LLC 4.900% PRD	Bond	30,079.08	-	-	30,000.00	(79.08)	-	543.08	30,000.00	-
-	EXXON MOBIL CORP	Stock	10,929.65	-	-	12,598.76	1,669.11	-	522.00	13,416.00	-
30,000,000	EXXON MOBIL CORP 3.043% 3/01/26	Bond	30,053.90	-	-	-	(7.33)	30,046.57	912.90	32,968.86	32,590.58
46,000	Facebook Inc	Stock	-	15,596.99	-	-	-	15,596.99	-	-	15,994.66
890,000	Financial Select Sector SPDR Fund	Mutual Fund/Index	-	29,734.54	-	-	-	29,734.54	258.58	-	32,654.10
55,000,000	FHLMC PL #G12688 5.500% 6/01/22	Bond	265.83	-	-	205.42	(0.04)	60.37	8.82	273.46	61.02
30,000,000	GENERAL MILLS INC 3.200% 2/10/27	Bond	29,763.60	-	-	-	-	29,763.60	960.00	33,842.12	32,910.91
25,000,000	GLAXOSMITHKLINE CAP 3.375% 5/15/23	Bond	25,071.02	-	-	-	(21.40)	25,049.62	843.76	26,955.59	26,410.25
20,000,000	Hershey Co/The 9% 01 Jun 2025	Bond	-	20,120.40	-	-	-	20,120.40	(12.00)	-	20,066.47
154,000	Home Depot Inc/The	Stock	-	41,956.28	-	-	-	41,956.28	970.20	-	49,109.06
200,000	Honeywell International Inc	Stock	52,822.92	-	-	21,016.86	3,409.22	35,215.28	921.00	43,377.00	43,870.00
10,000,000	Hormel Foods Corp 1.7% 03 Jun 2028	Bond	-	10,042.10	-	-	-	10,042.10	(10.39)	-	10,065.70
-	INTEL CORP	Stock	33,247.53	-	-	26,749.99	(6,497.54)	-	184.80	33,504.80	-
274,000	Intercontinental Exchange Inc	Stock	-	30,764.61	-	-	-	30,764.61	180.84	-	32,523.80
10,000,000	Inuit Inc 1.35% 15 Jul 2027	Bond	-	10,016.40	-	-	-	10,016.40	(60.00)	-	9,991.42
400,000	ISHARES CORE S&P MID-CAP ETF	Mutual Fund/Index	71,548.97	-	-	-	-	71,548.97	1,159.31	71,128.00	107,492.00
600,000	ISHARES CORE S&P SMALL-CAP ETF	Mutual Fund/Index	16,949.98	-	-	9,027.48	5,900.50	13,823.00	686.89	47,803.00	67,788.00
4,100,000	ISHARES CORE U.S. AGGREGATE BOND ETF	Mutual Fund/Index	366,066.59	100,175.22	-	-	-	466,241.81	8,051.56	384,182.50	472,851.00
300,000	ISHARES BROXX HIGH YIELD CORP BD FD	Mutual Fund/Index	26,233.01	-	-	-	-	26,233.01	1,183.54	24,486.00	26,412.00
1,475,000	ISHARES BROXX INVEST GRADE CORP BOND	Mutual Fund/Index	108,117.81	80,117.72	-	-	-	188,235.53	3,282.28	117,687.50	198,181.00



MS-10 City of Rochester, Common Funds
July 2020 - June 2021

Account #5233001215

# of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	TYPE	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
275,000	ISHARES JP MORGAN EMERGING BOND FUND	Mutual Fund/Index Fund/ETF	31,200.40	-	-	-	-	31,200.40	1,185.15	30,035.50	30,926.50
500,000	ISHARES MBS ETF	Mutual Fund/Index Fund/ETF	53,265.02	-	-	-	-	53,265.02	1,018.23	55,350.00	54,115.00
300,000	Johnson & Johnson	Stock	43,786.35	-	-	-	-	43,786.35	1,227.00	42,189.00	49,422.00
400,000	JP MORGAN CHASE & CO	Stock	17,761.67	-	-	-	-	17,761.67	1,440.00	37,624.00	62,216.00
20,000,000	JP MORGAN CHASE & CO 3.200% 6/15/26	Bond	20,077.38	-	-	-	(11.59)	20,065.79	640.00	22,109.09	21,803.96
30,000,000	KIMBERLY CLARK CORP 3.050% 8/15/25	Bond	30,103.74	-	-	-	(17.51)	30,086.23	915.00	33,158.66	32,581.48
167,000	LIHarris Technologies Inc	Stock	-	30,906.46	-	-	-	30,906.46	340.68	-	36,097.05
63,000	Lam Research Corp	Stock	-	27,788.87	-	7,499.54	3,086.92	23,166.25	292.50	-	40,994.10
272,000	LyondellBasell Industries NV	Stock	-	29,708.33	-	-	-	29,708.33	307.36	-	27,980.64
76,000	Mastercard Inc	Stock	23,099.81	-	-	-	-	23,099.81	127.68	22,473.20	27,746.84
700,000	Med. de Inc Floating 4%	Bond	-	18,059.79	-	-	-	18,059.79	178.89	-	18,424.00
296,000	MICROSOFT CORP	Stock	4,209.64	-	-	47,095.41	44,478.14	1,592.37	903.48	101,755.00	80,186.40
20,000,000	NATL. RURAL UTIL. COOP 2.850% 12/7/25	Bond	20,016.07	-	-	-	(3.47)	20,012.60	570.00	21,963.00	21,259.40
-	NEW YORK NY BAB - 4.047% 10/01/20	Bond	15,061.74	-	-	15,000.00	(61.74)	-	303.53	15,123.30	-
30,000,000	NEWMONT MINING CORP 3.500% 3/15/22	Bond	30,326.20	-	-	-	(43.99)	30,282.21	1,050.00	30,914.57	30,425.24
800,000	NEXTERA ENERGY INC	Stock	12,104.47	-	-	-	-	12,104.47	1,176.00	48,034.00	58,624.00
300,000	NIKE Inc	Stock	30,050.46	-	-	-	-	30,050.46	312.00	29,415.00	46,347.00
600,000	Noro Nordic A/S	Stock	32,446.85	7,203.14	-	-	-	39,649.99	581.88	32,740.00	50,262.00
30,000,000	ORACLE CORP - 2.500% 10/15/22	Bond	29,880.60	-	-	-	-	29,880.60	750.00	31,376.14	30,815.60
277,000	PEPSICO INC	Stock	4,748.18	-	-	-	-	4,748.18	1,147.47	36,636.02	41,043.09
250,000	Philips 66	Stock	28,275.67	-	-	-	-	28,275.67	900.00	17,975.00	21,455.00
354,000	Procter & Gamble Co/The	Stock	52,710.07	-	-	13,041.31	1,032.84	40,701.60	1,350.93	53,806.50	47,762.22
700,000	Public Storage 3.875%	Bond	-	17,957.73	-	-	-	17,957.73	169.53	-	17,801.00
61,000	Roper Technologies Inc	Stock	21,575.99	-	-	-	-	21,575.99	131.14	23,683.86	28,682.20



MS-10 City of Rochester, Common Funds
July 2020 - June 2021

Account #5233001215

# of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	TYPE	Beginning Year Balance	Purchases	Cash Capital Gains	Proceeds from Sales	Gains/Losses from Sales	Year End Balance	Income During Year	Beginning Year Market Value	Year End Market Value
-	S&P Daily Income Trust Government II Fund	Money Market	-	71,234.05	-	71,234.05	-	-	0.99	-	-
-	Starbucks Corp	Stock	19,987.74	-	-	22,739.48	2,751.74	-	123.00	22,077.00	-
-	STATE STREET CORP 2.550% 8/18/20	Bond	30,107.69	-	-	30,000.00	(107.69)	-	382.50	30,085.22	-
132,000	Snoopys Inc	Stock	23,114.41	-	-	-	-	23,114.41	-	25,740.00	36,404.28
30,000,000	SYSCO CORP 2.600% 6/12/22	Bond	30,176.13	-	-	-	(31.84)	30,144.29	780.00	30,918.35	30,623.51
717,000	Technology Select Sector SPDR Fund	Mutual Fund/Index Fund/ETF	68,176.04	-	-	-	-	68,176.04	772.08	74,919.33	105,872.22
212,000	Tencent Holdings Ltd	Stock	-	15,928.62	-	-	-	15,928.62	-	-	15,965.60
966,000	TENNESSEE VALLEY AUTHORITY 3.560%	Bond	25,154.64	-	-	-	-	25,154.64	535.16	25,058.04	24,942.12
95,000	THERMO FISHER SCIENTIFIC INC.	Stock	2,827.80	-	-	2,945.11	2,777.12	2,659.81	92.92	36,596.34	47,924.65
-	TORONTO DOMINION BK 2.125% 4/07/21	Bond	30,090.95	-	-	30,000.00	(90.95)	-	637.50	30,410.81	-
20,000,000	UNITED PARCEL SERVIC 2.800% 11/15/24	Bond	20,053.39	-	-	-	(101.3)	20,043.26	560.00	21,668.63	21,344.25
700,000	US Bancorp 4%	Bond	-	17,562.79	-	-	-	17,562.79	-	-	18,200.00
2,400,000	VANGUARD FTSE DEVELOPED MARKETS ETF	Mutual Fund/Index Fund/ETF	82,731.96	18,521.40	-	-	-	101,253.36	2,818.28	77,580.00	123,648.00
1,150,000	VANGUARD FTSE EMERGING MARKETS ETF	Mutual Fund/Index Fund/ETF	39,479.50	7,376.03	-	-	-	46,855.53	1,127.51	39,610.00	62,456.50
8,414,114	VANGUARD GNMA FD ADM #536	Mutual Fund/Index Fund/ETF	87,937.50	-	-	-	-	87,937.50	1,151.41	90,872.43	89,442.03
-	Visa Inc	Stock	37,596.91	-	-	44,220.00	6,623.09	-	188.00	38,634.00	-
250,000	Walt Disney Co/The	Stock	33,921.02	-	-	-	-	33,921.02	-	27,877.50	43,942.50
329,000	WASTE MGMT INC DEL	Stock	10,715.67	-	-	-	-	10,715.67	736.98	34,844.39	46,096.19
911,000	Weyerhaeuser Co	Stock	-	33,319.38	-	-	-	33,319.38	69.36	-	31,356.62
-	Banking Assistance Fees (I)		-	-	-	-	-	-	(23,025.69)	-	-
TOTAL FUNDS			2,699,210.87	895,849.32	-	898,383.56	140,557.81	2,837,234.44	42,872.49	3,267,987.06	3,812,246.26

10.00

REPORT OF THE CITY CLERK

FISCAL YEAR 2021

July 1, 2020 – June 30, 2021

Narrative

The City Clerk's office is known as the keeper of the records and serves as the local registrar in the issuance of vital records. The office is responsible for recording and issuing certified copies of birth, divorce, death, and marriage certificates. The City Clerk's office is also responsible for issuing marriage licenses. The City Clerk submits reports to the State of New Hampshire and other authorities as required by law. The City Clerk is responsible for the repair, binding, maintenance, and proper storage of all permanent records in compliance with local and state laws. The City Clerk's office staff often researches older vital records for customers conducting genealogical studies.

The City Clerk's office staff prepares the following material for the City Council: agendas, informational packets, and the permanent record of all meeting minutes for all City Council meetings. In addition, the City Clerk's staff prepares the same material for the Codes and Ordinances Committee, Tri-City Mayors' Task Force on Homelessness, Historical Documents Preservation Committee, and the Records Retention Committee.

Vital Statistics and Related Revenues

The following statistics have been generated for the City of Rochester from reports from the State Bureau of Vital Records from July 1, 2020 to June 30, 2021: There were 152 babies born in the City of Rochester, 56 of which were born to Rochester residents. Additionally, 128 babies were born in neighboring communities to Rochester residents. There were 157 marriage licenses applied for and 68 marriage ceremonies reported for the City of Rochester. There were 350 deaths of Rochester residents.

Miscellaneous Information and Revenues

City Clerk Revenues	
Vital Records	\$29,230.00
Dogs	\$35,398.50
CF/Dog Late	
Fees	\$9,865.00
Miscellaneous	\$876.50
Marriage Licenses	\$1,372

Adams Fund / Pray Fund

The City Clerk's office manages submissions to the Adams Fund and the Pray fund. Both are funds which offer one-time annual financial assistance to widowed or maiden female residents of Rochester who are older than 50-years old and who have lived in the community for 10 years or more. The Clerk's office sends out applications to eligible residents recommended by the police department (Project Good Morning) and the Welfare Department. Completed applications received by the Clerk's Office are sent to the Trustees of the Trust fund for disbursement.

Dogs

The City Clerk's office issued 5,997 dog licenses between May 1, 2020 and April 30, 2021, which is 919 more than the previous fiscal year. There were 1,091 dog owners listed on the Dog Licensing Warrant of 2021. This list is comprised of dogs remaining unlicensed beyond June 1, 2021.

Elections

The City Clerk supervised the State Primary Election on September 8, 2020 as well as the State General Election on November 3, 2020. The City Clerk's office assisted with accepting new voter registrations, address changes, and party affiliation changes. The City Clerk's staff attended election training and coordinated each Supervisors' Session and Moderators' Session. City Clerk's staff provided in-home voter registration for the elderly and disabled as well as registration and absentee voting for residents in nursing homes or assisted living facilities.

Due to a greatly increased demand in requests for absentee voting due to COVID, the City Clerk's office opened a satellite elections office for the months of October through the date of the November Presidential election. The satellite office, located in the Community Room of the James W. Foley Community Center at 150 Wakefield Street, allowed a greater space for social distancing and safety for both resident and staff. This office was open five days a week to assist with voter registrations, to guide voters through the elections process, and to allow residents to vote via absentee ballot as opposed to attending the polls. The satellite office was heavily utilized by residents; the Clerks office took in over 500 new voter registrations within the month of October as well as 2400+ updates and changes to voter registrations. Additionally, there were over 5000 absentee ballots submitted and processed for the November 3 General Election.

The City Clerk's staff communicated with other town and city clerks throughout New England in order to keep the Election Database up to date. All checklists and warrants were posted according to State Law.

As of June 30, 2021, there were a total of 23,302 registered voters in Rochester, New Hampshire and the breakdown to party affiliation is as follows:

	Democrats	Republicans	Undeclared	Total
Ward 1	1,204	1,269	1,567	4,040
Ward 2	1,120	1,217	1,632	3,969
Ward 3	1,226	1,399	1,571	4,196
Ward 4	1,056	867	1,792	3,715
Ward 5	1,089	1,236	1,618	3,943
Ward 6	1,147	900	1,392	3,439
TOTAL	6,842	6,888	9,572	23,302

There were a total of 1,227 new voters registered in Rochester between July 1, 2020 and June 30, 2021. Of these new voters, 192 were new residents to New Hampshire. There were 436 voters removed from the checklist between July 2020 and July 2021 due to voter duplication, death or moving out of jurisdiction. There were 7,865 changes to the voter checklist, which include party affiliation changes, name and address changes, and ward changes.

Respectfully submitted,

Cassie Givara

Cassie Givara
Deputy City Clerk



City of
ROCHESTER
New Hampshire

CITY OF ROCHESTER, NEW HAMPSHIRE

Financial Statements
For the Year Ended June 30, 2021

(With Independent Auditor's Report Thereon)

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council and City Manager
City of Rochester, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochester, New Hampshire (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochester, New Hampshire, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 22 to the financial statements, in fiscal year 2021 the City adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the budgetary comparison for the general fund and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant



agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Merrimack, New Hampshire
March 31, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Rochester (the City), we offer readers this narrative overview and analysis of the financial activities of the City of Rochester for the fiscal year ended June 30, 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, education, health and welfare, culture and recreation, community development, community services, and conservation. The business-type activities include water and sewer.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise funds.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for water and sewer operations, which are considered to be major funds.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current fiscal year, net position in governmental activities was \$34,582,869, a change of \$1,750,777, and net position in business-type activities was \$61,812,284, a change of \$396,946.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$27,786,474, a change of \$(2,144,384) in comparison to the prior year, as restated.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$25,736,042, a change of \$5,253,373 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

<u>NET POSITION</u>						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 65,003,265	\$ 67,375,417	\$ 1,781,036	\$ 12,571,289	\$ 66,784,301	\$ 79,946,706
Capital assets	<u>154,550,717</u>	<u>148,545,761</u>	<u>118,827,690</u>	<u>105,486,275</u>	<u>273,378,407</u>	<u>254,032,036</u>
Total assets	219,553,982	215,921,178	120,608,726	118,057,564	340,162,708	333,978,742
Deferred outflows of resources	30,200,675	13,431,760	864,524	482,459	31,065,199	13,914,219
Current liabilities	14,592,118	6,577,810	17,004,504	10,790,786	31,596,622	17,368,596
Noncurrent liabilities	<u>174,771,551</u>	<u>153,333,191</u>	<u>41,911,072</u>	<u>45,409,406</u>	<u>216,682,623</u>	<u>198,742,597</u>
Total liabilities	189,363,669	159,911,001	58,915,576	56,200,192	248,279,245	216,111,193
Deferred inflows of resources	25,808,119	38,198,175	745,390	924,493	26,553,509	39,122,668
Net investment in capital assets	102,946,366	94,944,470	67,446,810	58,224,528	170,393,176	153,168,998
Restricted	2,511,799	780,888	-	-	2,511,799	780,888
Unrestricted	<u>(70,875,296)</u>	<u>(64,481,596)</u>	<u>(5,634,526)</u>	<u>3,190,810</u>	<u>(76,509,822)</u>	<u>(61,290,786)</u>
Total net position	<u>\$ 34,582,869</u>	<u>\$ 31,243,762</u>	<u>\$ 61,812,284</u>	<u>\$ 61,415,338</u>	<u>\$ 96,395,153</u>	<u>\$ 92,659,100</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net position was \$96,395,153 a change of \$2,147,723 in comparison to the prior year.

The largest portion of net position, \$170,393,176, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those

assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,511,799, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position reflects a deficit of \$(76,509,822), primarily resulting from unfunded pension and OPEB liabilities.

<u>CHANGES IN NET POSITION</u>						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program revenues:						
Charges for services	\$ 8,111,075	\$ 8,067,030	\$ 10,650,198	\$ 9,637,950	\$ 18,761,273	\$ 17,704,980
Operating grants and contributions	42,504,689	35,533,505	-	264,351	42,504,689	35,797,856
Capital grants and contributions	-	4,146,553	257,278	570,507	257,278	4,717,060
General revenues:						
Property taxes	57,358,598	54,499,053	-	-	57,358,598	54,499,053
Licenses and permits	6,872,641	6,108,067	-	-	6,872,641	6,108,067
Penalties and interest on taxes	950,034	1,080,001	-	-	950,034	1,080,001
Grants and contributions not restricted to specific programs	3,103,262	2,903,139	-	-	3,103,262	2,903,139
Investment income	644,307	541,527	10,000	10,000	654,307	551,527
Other	735,448	630,363	-	-	735,448	630,363
Total revenues	120,280,054	113,509,238	10,917,476	10,482,808	131,197,530	123,992,046
Expenses:						
General government	8,447,263	6,857,642	-	-	8,447,263	6,857,642
Public safety	16,647,773	14,500,315	-	-	16,647,773	14,500,315
Highway and streets	7,443,223	7,230,530	-	-	7,443,223	7,230,530
Education	76,914,114	68,121,529	-	-	76,914,114	68,121,529
Health and welfare	356,729	423,228	-	-	356,729	423,228
Culture and recreation	2,574,488	2,591,714	-	-	2,574,488	2,591,714
Community development	2,534,224	557,794	-	-	2,534,224	557,794
Community services	1,341,266	729,559	-	-	1,341,266	729,559
Conservation	-	4,600	-	-	-	4,600
Interest	2,306,879	1,928,703	-	-	2,306,879	1,928,703
Water	-	-	4,845,327	4,464,695	4,845,327	4,464,695
Sewer	-	-	5,638,521	4,960,879	5,638,521	4,960,879
Total expenses	118,565,959	102,945,614	10,483,848	9,425,574	129,049,807	112,371,188
Change in net position before transfers	1,714,095	10,563,624	433,628	1,057,234	2,147,723	11,620,858
Transfers in (out)	36,682	(351,192)	(36,682)	351,192	-	-
Change in net position	1,750,777	10,212,432	396,946	1,408,426	2,147,723	11,620,858
Net position - beginning of year as restated	32,832,092	21,031,330	61,415,338	60,006,912	94,247,430	81,038,242
Net position - end of year	\$ 34,582,869	\$ 31,243,762	\$ 61,812,284	\$ 61,415,338	\$ 96,395,153	\$ 92,659,100

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$1,750,777 primarily from strong operating results, softened by the substantial increase in the net pension liability.

Business-Type Activities

Business-type activities for the year resulted in a change in net position of \$396,946. Key elements of this change result from:

Water operations	\$	47,330
Sewer operations		<u>349,616</u>
Total	\$	<u><u>396,946</u></u>

Financial Analysis of the City's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

General Fund

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$25,736,042, while total fund balance was \$30,458,948. The unassigned fund balance changed by \$5,253,373 primarily from positive budgetary results of \$10,204,418 less the use of fund balance for capital improvements of \$2,177,674 and \$3,047,064 used for the fiscal year 2022 budget to fund capital improvements. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to general fund expenditures. Refer to the following table.

<u>General Fund</u>	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Unassigned fund balance	\$ 25,736,042	\$ 20,482,669	\$ 5,253,373
Total fund balance	\$ 30,458,948	\$ 23,625,046	\$ 6,833,902

The total fund balance of the general fund changed by \$6,833,902 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (3,177,674)
Revenues and transfers in excess of budget	4,957,149
Expenditures and transfers less than budget	5,247,269
Other changes	<u>(192,842)</u>
Total	\$ <u>6,833,902</u>

Included in the total general fund balance are the City's capital reserve accounts with the following balances:

	<u>6/30/21</u>	<u>6/30/20</u>	<u>Change</u>
Capital reserves	\$ <u>864,556</u>	\$ <u>870,704</u>	\$ <u>(6,148)</u>
Total	\$ <u>864,556</u>	\$ <u>870,704</u>	\$ <u>(6,148)</u>

Capital Project Fund

The capital project fund accounts for all financial transactions used for the acquisition or construction of major capital facilities, infrastructure, vehicles, and equipment for the City. At the end of the current fiscal year the fund balance of capital projects was \$(4,116,333) resulting from the City's practice of self-financing project that will be permanently bonded upon completion.

Non-Major Governmental Funds

The non-major fund balance changed by \$(1,037,518) primarily from timing differences between the receipt and disbursement of grants and Granite State Business Park TIF District.

Proprietary Funds

Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds changed by (\$8,825,336) as the City follows a practice of using unrestricted cash/net position to finance capital improvements and issuing bonds at completion of most projects.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget resulted in an overall change in appropriation of \$2,262,141 primarily to fund capital projects with the use of unassigned fund balance.

Capital Assets and Debt Administration

Capital Assets

Total investment in capital assets for governmental and business-type activities at year end amounted to \$273,378,407 (net of accumulated depreciation), a change of \$19,346,371 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Governmental Activities

New addition to Construction in Progress:

Apparatus Replacement Program	\$	655,732
New DPW Facility	\$	6,271,094
Pavement Rehabilitation	\$	1,837,049
William Allen School Roof	\$	325,000

Business-type Activities

New addition to Construction in Progress:

DPW Facility Construction	\$	3,135,516
Regency Court Water Main	\$	225,841
WWTP Biosolids Dewatering	\$	3,321,677
NPDES	\$	154,345
WWTP Carbon Feed System	\$	1,299,999

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$84,920,764, net of unamortized bond premiums \$4,654,797, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the City of Rochester's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City Finance Office
City of Rochester
31 Wakefield Street
Rochester, New Hampshire 03867

CITY OF ROCHESTER, NEW HAMPSHIRE

Statement of Net Position

June 30, 2021

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Assets			
Current:			
Cash and short-term investments	\$ 54,457,316	\$ -	\$ 54,457,316
Investments	2,854,279	-	2,854,279
Receivables, net of allowance for uncollectibles:			
Property taxes	11,220	-	11,220
User fees	1,980,822	2,986,906	4,967,728
Intergovernmental	15,420	195,700	211,120
Internal balances	3,107,012	(3,107,012)	-
Other assets	<u>91,346</u>	<u>356,613</u>	<u>447,959</u>
Total Current Assets	62,517,415	432,207	62,949,622
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	2,485,850	-	2,485,850
Intergovernmental	-	1,348,829	1,348,829
Capital Assets:			
Land and construction in progress	29,562,330	24,354,037	53,916,367
Other assets, net of accumulated depreciation	<u>124,988,387</u>	<u>94,473,653</u>	<u>219,462,040</u>
Total Noncurrent Assets	<u>157,036,567</u>	<u>120,176,519</u>	<u>277,213,086</u>
Total Assets	219,553,982	120,608,726	340,162,708
Deferred Outflows of Resources			
Related to pensions	28,085,082	806,518	28,891,600
Related to OPEB	1,858,617	58,006	1,916,623
Other	<u>256,976</u>	<u>-</u>	<u>256,976</u>
Total Deferred Outflows of Resources	30,200,675	864,524	31,065,199

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Statement of Net Position

June 30, 2021

(continued)

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Liabilities			
Current:			
Accounts payable	4,133,411	1,078,138	5,211,549
Accrued liabilities	5,519,610	2,078,343	7,597,953
Tax refunds payable	675,000	-	675,000
Notes payable	-	13,842,850	13,842,850
Other liabilities	4,264,097	5,173	4,269,270
Current portion of long-term liabilities:			
Bonds payable	5,529,980	3,021,179	8,551,159
Loans payable	18,757	769,411	788,168
Compensated absences	279,839	17,868	297,707
Capital leases	<u>179,432</u>	<u>-</u>	<u>179,432</u>
Total Current Liabilities	20,600,126	20,812,962	41,413,088
Noncurrent:			
Bonds payable, net of current portion	45,538,152	27,401,486	72,939,638
Loans payable, net of current portion	206,334	7,090,262	7,296,596
Net pension liability	103,329,198	2,908,956	106,238,154
Net OPEB liability	17,039,615	541,099	17,580,714
Compensated absences	2,518,548	160,811	2,679,359
Capital leases	<u>131,696</u>	<u>-</u>	<u>131,696</u>
Total Noncurrent Liabilities	<u>168,763,543</u>	<u>38,102,614</u>	<u>206,866,157</u>
Total Liabilities	189,363,669	58,915,576	248,279,245
Deferred Inflows of Resources			
Related to pension	2,240,909	98,346	2,339,255
Related to OPEB	3,587,751	123,071	3,710,822
Taxes paid in advance	19,979,459	-	19,979,459
Other	<u>-</u>	<u>523,973</u>	<u>523,973</u>
Total Deferred Inflows of Resources	25,808,119	745,390	26,553,509
Net Position			
Net investment in capital assets	102,946,366	67,446,810	170,393,176
Restricted for:			
Grants and other statutory restrictions	334,251	-	334,251
Permanent funds	2,177,548	-	2,177,548
Unrestricted	<u>(70,875,296)</u>	<u>(5,634,526)</u>	<u>(76,509,822)</u>
Total Net Position	\$ <u><u>34,582,869</u></u>	\$ <u><u>61,812,284</u></u>	\$ <u><u>96,395,153</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Statement of Activities
For the Year Ended June 30, 2021

		Program Revenues			Net (Expenses) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
	<u>Expenses</u>				
Governmental Activities					
General government	\$ 8,447,263	\$ 2,820,588	\$ 756,907	\$ -	\$ (4,869,768)
Public safety	16,647,773	464,155	112,932	-	(16,070,686)
Highway and streets	7,443,223	46,207	-	-	(7,397,016)
Education	76,914,114	3,861,947	40,998,601	-	(32,053,566)
Health and welfare	356,729	-	-	-	(356,729)
Culture and recreation	2,574,488	262,907	-	-	(2,311,581)
Community development	2,534,224	100	165,802	-	(2,368,322)
Community services	1,341,266	655,171	470,447	-	(215,648)
Interest on long-term debt	<u>2,306,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,306,879)</u>
Total Governmental Activities	118,565,959	8,111,075	42,504,689	-	(67,950,195)
Business-Type Activities					
Water operations	4,845,327	4,890,341	-	24,494	69,508
Sewer operations	<u>5,638,521</u>	<u>5,759,857</u>	<u>-</u>	<u>232,784</u>	<u>354,120</u>
Total Business-Type Activities	<u>10,483,848</u>	<u>10,650,198</u>	<u>-</u>	<u>257,278</u>	<u>423,628</u>
Total	\$ <u>129,049,807</u>	\$ <u>18,761,273</u>	\$ <u>42,504,689</u>	\$ <u>257,278</u>	(67,526,567)

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Statement of Activities
For the Year Ended June 30, 2021

(continued)

	Governmental <u>Activities</u>	Business- Type <u>Activities</u>	<u>Total</u>
Changes in net (expenses) revenues from previous page	\$ (67,950,195)	\$ 423,628	\$ (67,526,567)
General Revenues and Transfers			
Property taxes	57,358,598	-	57,358,598
Licenses and permits	6,872,641	-	6,872,641
Penalties, interest, and other taxes	950,034	-	950,034
Grants and contributions not restricted to specific programs	3,103,262	-	3,103,262
Investment income	644,307	10,000	654,307
Miscellaneous	735,448	-	735,448
Transfers, net	<u>36,682</u>	<u>(36,682)</u>	<u>-</u>
Total general revenues and transfers	<u>69,700,972</u>	<u>(26,682)</u>	<u>69,674,290</u>
Change in Net Position	1,750,777	396,946	2,147,723
Net Position			
Beginning of year, as restated	<u>32,832,092</u>	<u>61,415,338</u>	<u>94,247,430</u>
End of year	\$ <u><u>34,582,869</u></u>	\$ <u><u>61,812,284</u></u>	\$ <u><u>96,395,153</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
June 30, 2021

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and short-term investments	\$ 54,744,433	\$ -	\$ (287,117)	\$ 54,457,316
Investments	219,030	-	2,635,249	2,854,279
Receivables:				
Property taxes	2,961,396	-	-	2,961,396
User fees	266,635	-	1,714,187	1,980,822
Intergovernmental and other	5,633	9,787	-	15,420
Due from other funds	3,467,221	-	5,856,865	9,324,086
Other assets	<u>50,297</u>	<u>-</u>	<u>41,049</u>	<u>91,346</u>
Total Assets	\$ <u>61,714,645</u>	\$ <u>9,787</u>	\$ <u>9,960,233</u>	\$ <u>71,684,665</u>
Liabilities				
Accounts payable	\$ 1,672,514	\$ 1,809,727	\$ 651,170	\$ 4,133,411
Accrued liabilities	4,375,705	420,343	167,375	4,963,423
Tax refunds payable	675,000	-	-	675,000
Unearned revenue	-	-	3,073,751	3,073,751
Due to other funds	-	1,891,152	4,325,922	6,217,074
Other liabilities	<u>1,190,346</u>	<u>-</u>	<u>-</u>	<u>1,190,346</u>
Total Liabilities	7,913,565	4,121,222	8,218,218	20,253,005
Deferred Inflows of Resources				
Unavailable revenues	3,660,829	4,898	298,156	3,963,883
Taxes paid in advance	19,681,303	-	-	19,681,303
Fund Balances				
Nonspendable	442,706	-	2,177,548	2,620,254
Restricted	348,491	-	334,251	682,742
Committed	864,556	-	-	864,556
Assigned	3,067,153	-	-	3,067,153
Unassigned	<u>25,736,042</u>	<u>(4,116,333)</u>	<u>(1,067,940)</u>	<u>20,551,769</u>
Total Fund Balances	<u>30,458,948</u>	<u>(4,116,333)</u>	<u>1,443,859</u>	<u>27,786,474</u>
Total Liabilities, Deferred Inflows of Resources Resources and Fund Balances	\$ <u>61,714,645</u>	\$ <u>9,787</u>	\$ <u>9,960,233</u>	\$ <u>71,684,665</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
June 30, 2021

Total governmental fund balances	\$ 27,786,474
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	154,550,717
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	2,976,309
Deferred outflows/inflows of resources represent a consumption/acquisition of net position that applies to a future period, therefore will not be recognized as an expenditure or revenue until then, and therefore, are not reported in the funds.	24,372,015
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(556,186)
Long-term liabilities, including bonds payable, net pension liability, and net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable	(51,068,132)
Net pension liability	(103,329,198)
Net OPEB liability	(17,039,615)
Compensated absences	(2,798,387)
Leases	<u>(311,128)</u>
Net position of governmental activities	\$ <u>34,582,869</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2021

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Property taxes	\$ 55,099,382	\$ -	\$ 1,782,065	\$ 56,881,447
Penalties, interest, and other taxes	950,034	-	-	950,034
Charges for services	7,086,956	-	1,024,119	8,111,075
Intergovernmental	37,796,755	137,698	7,600,134	45,534,587
Licenses and permits	6,872,641	-	508,395	7,381,036
Investment income	135,912	-	-	135,912
Miscellaneous	<u>664,575</u>	<u>-</u>	<u>144,237</u>	<u>808,812</u>
Total Revenues	108,606,255	137,698	11,058,950	119,802,903
Expenditures				
Current:				
General government	6,171,045	-	39,456	6,210,501
Public safety	14,225,879	-	98,310	14,324,189
Highway and streets	2,925,263	-	23,982	2,949,245
Education	60,810,592	-	7,264,570	68,075,162
Health and welfare	356,729	-	-	356,729
Culture and recreation	1,983,088	-	377,656	2,360,744
Community development	390,231	-	2,139,096	2,529,327
Community services	5,462	-	1,335,804	1,341,266
Debt service				
Principal	5,186,011	-	891,061	6,077,072
Interest	1,641,588	-	291,179	1,932,767
Capital outlay	<u>-</u>	<u>15,826,967</u>	<u>-</u>	<u>15,826,967</u>
Total Expenditures	<u>93,695,888</u>	<u>15,826,967</u>	<u>12,461,114</u>	<u>121,983,969</u>
Excess (deficiency) of revenues over expenditures	14,910,367	(15,689,269)	(1,402,164)	(2,181,066)
Other Financing Sources (Uses)				
Transfers in	1,354,408	8,909,828	721,646	10,985,882
Transfers out	<u>(9,430,873)</u>	<u>(1,161,327)</u>	<u>(357,000)</u>	<u>(10,949,200)</u>
Total Other Financing Sources (Uses)	<u>(8,076,465)</u>	<u>7,748,501</u>	<u>364,646</u>	<u>36,682</u>
Change in fund balance	6,833,902	(7,940,768)	(1,037,518)	(2,144,384)
Fund Equity, at Beginning of Year, as revised	<u>23,625,046</u>	<u>3,824,435</u>	<u>2,481,377</u>	<u>29,930,858</u>
Fund Equity, at End of Year	\$ <u><u>30,458,948</u></u>	\$ <u><u>(4,116,333)</u></u>	\$ <u><u>1,443,859</u></u>	\$ <u><u>27,786,474</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures, and Changes
In Fund Balances of Governmental Funds To the Statement of Activities
For the Year Ended June 30, 2021

Net changes in fund balances - total governmental funds \$ (2,144,384)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay, net of disposals of capital assets	14,365,433
Depreciation	(8,400,784)

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of debt	5,768,810
Bond premium amortization	215,670

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., property taxes, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.

	516,516
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in pension expense from GASB 68	(8,415,789)
Change in OPEB expense from GASB 75	41,348
Compensated absences	(131,130)
Additional interest expense	(64,913)

Change in net position of governmental activities \$ 1,750,777

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Proprietary Funds
Statement of Net Position
June 30, 2021

	Business-Type Activities Enterprise Funds		
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Assets			
Current:			
User fees, net of allowance for uncollectibles	\$ 1,310,727	\$ 1,676,179	\$ 2,986,906
Intergovernmental receivables	-	195,700	195,700
Other assets	<u>335,446</u>	<u>21,167</u>	<u>356,613</u>
Total Current Assets	1,646,173	1,893,046	3,539,219
Noncurrent:			
Intergovernmental receivables	-	1,348,829	1,348,829
Capital assets:			
Land and construction in progress	7,419,135	16,934,902	24,354,037
Other assets, net of accumulated depreciation	<u>33,095,232</u>	<u>61,378,421</u>	<u>94,473,653</u>
Total Noncurrent Assets	<u>40,514,367</u>	<u>79,662,152</u>	<u>120,176,519</u>
Total Assets	42,160,540	81,555,198	123,715,738
Deferred Outflows of Resources			
Related to pensions	400,133	406,385	806,518
Related to OPEB	<u>31,641</u>	<u>26,365</u>	<u>58,006</u>
Total Deferred Outflows of Resources	431,774	432,750	864,524
Liabilities			
Current:			
Accounts payable	340,641	737,497	1,078,138
Accrued liabilities	487,028	1,591,315	2,078,343
Due to other funds	2,826,558	280,454	3,107,012
Other current liabilities	-	5,173	5,173
Current portion of long-term liabilities:			
Bonds payable	1,394,006	1,627,173	3,021,179
Loans payable	403,430	365,981	769,411
Compensated absences	<u>7,340</u>	<u>10,528</u>	<u>17,868</u>
Total Current Liabilities	5,459,003	18,460,971	23,919,974
Noncurrent:			
Bonds payable, net of current portion	11,732,883	15,668,603	27,401,486
Loans payable, net of current portion	4,244,521	2,845,741	7,090,262
Net pension liability	1,443,203	1,465,753	2,908,956
Net OPEB liability	297,380	243,719	541,099
Compensated absences	<u>66,055</u>	<u>94,756</u>	<u>160,811</u>
Total Noncurrent Liabilities	<u>17,784,042</u>	<u>20,318,572</u>	<u>38,102,614</u>
Total Liabilities	23,243,045	38,779,543	62,022,588
Deferred Inflows of Resources			
Related to pensions	48,792	49,554	98,346
Related to OPEB	71,288	51,783	123,071
Other	<u>15,256</u>	<u>508,717</u>	<u>523,973</u>
Total Deferred Inflows of Resources	135,336	610,054	745,390
Net Position			
Net investment in capital assets	23,118,464	44,328,346	67,446,810
Unrestricted	<u>(3,904,531)</u>	<u>(1,729,995)</u>	<u>(5,634,526)</u>
Total Net Position	\$ <u>19,213,933</u>	\$ <u>42,598,351</u>	\$ <u>61,812,284</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Proprietary Funds
Statement Of Revenues, Expenses And Changes In Fund Net Position
For the Year Ended June 30, 2021

	Business-Type Activities Enterprise Funds		
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating Revenues			
Charges for services	\$ 4,788,871	\$ 5,306,688	\$ 10,095,559
Other	<u>101,470</u>	<u>453,169</u>	<u>554,639</u>
Total Operating Revenues	4,890,341	5,759,857	10,650,198
Operating Expenses			
Personnel costs	1,751,658	1,760,846	3,512,504
Non-personnel cost	895,532	1,127,807	2,023,339
Depreciation	<u>1,509,260</u>	<u>1,926,375</u>	<u>3,435,635</u>
Total Operating Expenses	<u>4,156,450</u>	<u>4,815,028</u>	<u>8,971,478</u>
Operating Income	733,891	944,829	1,678,720
Nonoperating Revenues (Expenses)			
Investment income	5,000	5,000	10,000
Interest expense	<u>(688,877)</u>	<u>(823,493)</u>	<u>(1,512,370)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(683,877)</u>	<u>(818,493)</u>	<u>(1,502,370)</u>
Income Before Transfers and Capital Contributions	50,014	126,336	176,350
Capital contributions	24,494	232,784	257,278
Transfers out	<u>(27,178)</u>	<u>(9,504)</u>	<u>(36,682)</u>
Change in Net Position	47,330	349,616	396,946
Net Position, Beginning of Year	<u>19,166,603</u>	<u>42,248,735</u>	<u>61,415,338</u>
Net Position, End of Year	\$ <u><u>19,213,933</u></u>	\$ <u><u>42,598,351</u></u>	\$ <u><u>61,812,284</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2021

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 4,779,262	\$ 5,710,816	\$ 10,490,078
Payments to employees	(1,506,018)	(1,538,750)	(3,044,768)
Payments to suppliers	<u>(921,193)</u>	<u>(344,978)</u>	<u>(1,266,171)</u>
Net Cash Provided By Operating Activities	2,352,051	3,827,088	6,179,139
Cash Flows From Noncapital Financing Activities			
Transfers out	<u>(27,178)</u>	<u>(9,504)</u>	<u>(36,682)</u>
Net Cash Provided By (Used For) Noncapital Financing Activities	(27,178)	(9,504)	(36,682)
Cash Flows From Capital and Related Financing Activities			
Acquisition and construction of capital assets	(4,013,935)	(13,325,739)	(17,339,674)
Interfund borrowing	4,023,622	5,111,665	9,135,287
Principal payments on bonds and notes	(1,810,864)	(1,381,609)	(3,192,473)
Interest expense	(553,190)	(953,271)	(1,506,461)
Intergovernmental revenue	<u>24,494</u>	<u>457,133</u>	<u>481,627</u>
Net Cash (Used For) Capital and Related Financing Activities	(2,329,873)	(3,822,584)	(6,152,457)
Cash Flows From Investing Activities			
Investment income	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
Net Cash Provided By Investing Activities	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
Net Change in Cash and Short-Term Investments	-	-	-
Cash and Short-Term Investments, Beginning of Year	-	-	-
Cash and Short-Term Investments, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities			
Operating income (loss)	\$ 733,891	\$ 944,829	\$ 1,678,720
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	1,509,260	1,926,375	3,435,635
Changes in assets, liabilities, and deferred outflows/inflows:			
User fees	(111,079)	(49,041)	(160,120)
Other assets	1,427	6,148	7,575
Deferred outflows - related to pensions	(240,712)	(252,954)	(493,666)
Deferred outflows - related to OPEB	(12,445)	(9,586)	(22,031)
Deferred outflows - other	99,416	34,216	133,632
Accounts payable	(14,894)	201,054	186,160
Accrued liabilities	-	575,627	575,627
Compensated absences	9,534	8,558	18,092
Net pension liability	389,542	451,689	841,231
Net OPEB liability	24,513	16,290	40,803
Deferred inflows - related to pensions	(34,616)	(30,720)	(65,336)
Deferred inflows - related to OPEB	8,981	4,603	13,584
Deferred inflows - other	<u>(10,767)</u>	<u>-</u>	<u>(10,767)</u>
Net Cash Provided By (Used For) Operating Activities	<u>\$ 2,352,051</u>	<u>\$ 3,827,088</u>	<u>\$ 6,179,139</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2021

	Private Purpose Trust <u>Funds</u>	Custodial <u>Funds</u>
Assets		
Cash and short-term investments	\$ 46,868	\$ 332,921
Investments	<u>1,773,319</u>	<u>-</u>
Total Assets	1,820,187	332,921
Liabilities		
Other liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Net Position		
Restricted for other purposes	<u>1,820,187</u>	<u>332,921</u>
Total Net Position	<u>\$ 1,820,187</u>	<u>\$ 332,921</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>
Additions		
Taxes collected for County	\$ -	\$ 6,752,536
Taxes collected for State of New Hampshire	-	2,128,921
Fees collected for students	-	147,345
Increase in fair value of investments	<u>143,445</u>	<u>-</u>
Total additions	143,445	9,028,802
Deductions		
Payment of taxes to County	-	6,752,536
Payment of taxes to State of New Hampshire	-	2,128,921
Payments on behalf of students	-	111,040
Other	<u>35,856</u>	<u>-</u>
Total deductions	<u>35,856</u>	<u>8,992,497</u>
Net increase	107,589	36,305
Net position restricted for other purposes		
Beginning of year, as restated	<u>1,712,598</u>	<u>296,616</u>
End of year	\$ <u><u>1,820,187</u></u>	\$ <u><u>332,921</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ROCHESTER, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the City of Rochester, New Hampshire (the City) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

Reporting Entity

The City is a municipal corporation governed by a City Council. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The City reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *capital projects fund* accounts for all financial transactions used for the acquisition or construction of major capital facilities, infrastructure, vehicles, and equipment for the City.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The government reports the following major proprietary funds:

- The *Water Fund* accounts for services relating to water activities.
- The *Sewer Fund* accounts for services relating to sewer activities.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The City reports the following fiduciary funds:

- The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.
- The *custodial funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others and are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. Generally, a cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to cash equivalents.

Investments, generally, are presented at fair value. Where applicable, fair values are based on quotations from national securities exchanges, except for certain investments that are required to be presented using the net asset value (NAV). The NAV per share is the amount of net assets attributable to each share of capital stock outstanding at the close of the period investments measured at the NAV for fair value are not subject to level classification.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments are carried at fair value, except certificates of deposit which are reported at cost.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due from/to other funds” (i.e., the current portion of interfund loans).

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	10 – 20
Building improvements	5 – 100
Infrastructure	10 – 50
Vehicles and equipment	5 – 50

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance

Generally, fund balance represents the difference between the current assets/deferred outflows and current liabilities/deferred inflows. The City reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the City uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/ deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use, either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the

revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The City Manager presents an operating and capital budget for the proposed expenditures of the year commencing the following July 1. The budget, as enacted by the City Council, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the year at City Council meetings as required by changing conditions.

Departments are limited to the line item as voted. Formal budgetary integration is employed as a management control device during the year for the General Fund. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

Deficit Fund Equity

Certain individual funds reflected deficit balances as of June 30, 2021.

It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

3. Deposits and Investments

State statutes (RSA 48:16) place certain limitation on the nature of deposits and investments available to the City. Deposits may be made in the New Hampshire Deposit Investment Pool (NHPDIP), in NH Banks or banks outside the State if such banks pledge and deliver to a third-party custodial bank with various collateralized security, in accordance with RSA 383:22. NHDIP is under the control of the New Hampshire Banking Commission and Advisory Committee. Participation units of the NHDIP are considered short-term for financial presentation purposes due to high liquidity of the fund and is carried at amortized cost in accordance with GASB Statement 79.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a City with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The City does not have a deposit policy for custodial credit risk.

As of June 30, 2021, \$187,826 of the City's bank balance of \$57,019,263 was exposed to custodial credit risk as uninsured and/or uncollateralized. This amount represents the cash portion of investment accounts in the custody of the Trustees of Trust Funds.

Investment Summary

The following is a summary of the City's investments as of June 30, 2021:

<u>Investment Type</u>	<u>Amount</u>
Corporate bonds	\$ 1,583,480
Corporate equities	2,261,650
U.S. Treasury and agencies	<u>782,468</u>
Total investments	<u>\$ 4,627,598</u>

Custodial Credit Risk - Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in possession of another party. The City does not have formal investment policies related to custodial credit risk.

As of June 30, 2021, the City did not have investments subject to custodial credit risk exposure as all assets were held in the City's name.

Credit Risk – Investments of Debt Securities

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. The City does not have formal investment policies related to credit risk. U.S. Treasury and agencies have an implied AAA rating.

As of June 30, 2021, the credit quality ratings, as rated by S+P Global, of the City's debt securities are as follows :

<u>Investment Type</u>	<u>Amount</u>	<u>Rating as of Year End</u>			
		<u>AA+ - AA</u>	<u>AA- - A</u>	<u>BBB+ - BBB</u>	<u>Unrated</u>
Corporate bonds	\$ 1,583,480	\$ 153,363	\$ 889,505	\$ 383,408	\$ 157,204
U.S. Treasury and agencies	<u>782,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,365,948</u>	<u>\$ 153,363</u>	<u>\$ 889,505</u>	<u>\$ 383,408</u>	<u>\$ 157,204</u>

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of loss attributable to the magnitude of the City's investment in a single issuer. The City places no limit on the amount invested in any one issuer. The City does not have formal investment policies related to concentration of credit risk exposure.

Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit disclosure.

Interest Rate Risk – Investments of Debt Securities

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policies limiting investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Foreign Currency Risk- Investments

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. Although the City has an investment policy, it does not address foreign currency risk.

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72 *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the fund has the ability to access at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The City has the following fair value measurements as of June 30, 2021:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)
Investments by fair value level:			
Corporate bonds	\$ 1,583,480	\$ -	\$ 1,583,480
Corporate equities	2,261,650	2,261,650	-
Fixed income mutual funds	-	-	-
Municipal bonds	-	-	-
U.S. Treasury and agencies	<u>782,468</u>	407,240	375,228
Total	<u>\$ 4,627,598</u>		

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that was readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

4. Property Taxes Receivable

The City bills property taxes on a semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The City purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are lien by the City will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The City annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable reported in the government-wide financial statements are net of an allowance for doubtful accounts of \$464,326.

Property taxes receivable at June 30, 2021 consist of the following:

	Gross Amount (<u>fund</u> <u>basis</u>)	Allowance for Doubtful <u>Accounts</u>	Current <u>Portion</u>	Long-Term <u>Portion</u>
Tax liens	\$ 2,950,176	\$ (464,326)	\$ -	\$ 2,485,850
Property Taxes	<u>11,220</u>	<u>-</u>	<u>11,220</u>	<u>-</u>
Total property taxes	<u>\$ 2,961,396</u>	<u>\$ (464,326)</u>	<u>\$ 11,220</u>	<u>\$ 2,485,850</u>

Taxes Collected for Others

The City collects property taxes for the State of New Hampshire, the Rochester School District, and the County of Strafford. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the City.

5. User Fee Receivables

Receivables for user charges and betterments for business type activities at June 30, 2021 consist of the following:

	Gross <u>Amount</u>
Water	\$ 1,310,727
Sewer	<u>1,676,179</u>
Total	<u>\$ 2,986,906</u>

6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2021.

7. Interfund Fund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2021 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 3,467,221	\$ -
Capital Projects Fund	-	1,891,152
Non Major Funds:		
2021 grants	3,073,751	-
Rochester Economic Development	-	1,720,706
Granite State Business Park TIF	223,675	-
Granite State Business Park TIF - II	-	820,565
Arena	-	386,721
Safran TIF	316,338	-
Granite Ridge TIF - I	1,756,539	-
All other funds	<u>486,562</u>	<u>1,397,930</u>
Subtotal Nonmajor Funds	5,856,865	4,325,922
Enterprise Funds		
Water	-	2,826,558
Sewer	<u>-</u>	<u>280,454</u>
Subtotal Enterprise Funds	<u>-</u>	<u>3,107,012</u>
Total	\$ <u>9,324,086</u>	\$ <u>9,324,086</u>

Transfers

The City reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various expenditure purposes. The following is an analysis of interfund transfers:

<u>Governmental Funds</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,354,408	\$ 9,430,873
Capital Projects Fund	8,909,828	1,161,327
Nonmajor Funds	721,646	357,000
<u>Business-Type Funds</u>		
Water Fund	-	27,178
Sewer Fund	<u>-</u>	<u>9,504</u>
Subtotal Business-Type Funds	<u>-</u>	<u>36,682</u>
Total	\$ <u>10,985,882</u>	\$ <u>10,985,882</u>

Transfers out of General Fund represent the City's practice of financing capital projects with General Fund revenue and/or fund balance.

The City's routine transfers include transfers made to move (1) unrestricted revenues or balances that have been collected or accumulated in the general fund to other funds based on budgetary authorization, and (2) revenues from a fund that by statute or budgetary authority must collect them to funds that are required by statute or budgetary authority to expend them.

8. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Land improvements	\$ 7,604,255	\$ 324,999	\$ -	\$ 7,929,254
Buildings and improvements	92,647,606	16,202,109	-	108,849,715
Vehicles and equipment	32,079,511	2,509,240	(270,621)	34,318,130
Infrastructure	<u>171,480,949</u>	<u>1,050,000</u>	<u>-</u>	<u>172,530,949</u>
Total capital assets, being depreciated	303,812,321	20,086,348	(270,621)	323,628,048
Less accumulated depreciation for:				
Land improvements	(5,018,972)	(357,235)	-	(5,376,207)
Buildings and improvements	(35,495,853)	(2,197,050)	-	(37,692,903)
Vehicles and equipment	(20,789,368)	(2,113,772)	271,561	(22,631,579)
Infrastructure	<u>(129,211,270)</u>	<u>(3,732,727)</u>	<u>5,026</u>	<u>(132,938,971)</u>
Total accumulated depreciation	<u>(190,515,463)</u>	<u>(8,400,784)</u>	<u>276,587</u>	<u>(198,639,660)</u>
Total capital assets, being depreciated, net	113,296,858	11,685,564	5,966	124,988,388
Capital assets, not being depreciated:				
Land	10,518,725	-	-	10,518,725
Easement	1,422,250	-	-	1,422,250
Construction in progress	<u>23,307,928</u>	<u>-</u>	<u>(5,686,574)</u>	<u>17,621,354</u>
Total capital assets, not being depreciated	<u>35,248,903</u>	<u>-</u>	<u>(5,686,574)</u>	<u>29,562,329</u>
Governmental activities capital assets, net	<u>\$ 148,545,761</u>	<u>\$ 11,685,564</u>	<u>\$ (5,680,608)</u>	<u>\$ 154,550,717</u>

Business-Type Activities

Capital assets, being depreciated:

Land improvements	\$ 2,617,157	\$ 75,000	\$ -	\$ 2,692,157
Buildings and improvements	60,039,501	6,385,282	-	66,424,783
Vehicles and equipment	8,418,231	265,094	-	8,683,325
Infrastructure	<u>75,269,558</u>	<u>457,984</u>	<u>-</u>	<u>75,727,542</u>

Total capital assets, being depreciated	146,344,447	7,183,360	-	153,527,807
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Less accumulated depreciation for:

Land improvements	(470,969)	(139,401)	-	(610,370)
Buildings and improvements	(26,244,683)	(1,516,645)	-	(27,761,328)
Vehicles and equipment	(6,738,845)	(334,235)	(1,452)	(7,074,532)
Infrastructure	<u>(22,158,212)</u>	<u>(1,445,354)</u>	<u>-</u>	<u>(23,603,566)</u>

Total accumulated depreciation	<u>(55,612,709)</u>	<u>(3,435,635)</u>	<u>(1,452)</u>	<u>(59,049,796)</u>
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Total capital assets, being depreciated, net	90,731,738	3,747,725	(1,452)	94,478,011
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Capital assets, not being depreciated:

Land	3,627,217	-	-	3,627,217
Easement	7,500	-	-	7,500
Construction in progress	<u>11,119,820</u>	<u>16,764,659</u>	<u>(7,169,517)</u>	<u>20,714,962</u>

Total capital assets, not being depreciated	<u>14,754,537</u>	<u>16,764,659</u>	<u>(7,169,517)</u>	<u>24,349,679</u>
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Business-type activities capital assets, net	\$ <u>105,486,275</u>	\$ <u>20,512,384</u>	\$ <u>(7,170,969)</u>	\$ <u>118,827,690</u>
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Depreciation expense was charged to functions of the City as follows:

Governmental Activities

General government	\$ 833,160
Public safety	735,687
Highway and streets	4,308,912
Education	2,321,736
Culture and recreation	174,843
Community services	21,549
Economic development	<u>4,897</u>

Total governmental activities	\$ <u>8,400,784</u>
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Business-Type Activities

Water	\$ 1,509,440
Sewer	<u>1,926,195</u>

Total business-type activities	\$ <u>3,435,635</u>
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9. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the City that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pensions and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB noted.

Other deferred outflows of resources consist of losses of debt refunding as of June 30, 2021.

10. Accrued Liabilities

Accrued liabilities represent fiscal 2021 expenditures paid in fiscal 2022.

11. Notes Payable

The City had notes payable during the year ended June 30, 2020 in the enterprise funds. The State Revolving Loan program provides low interest loans to assist communities with the design and construction of various types of projects, and the proceeds are disbursed as eligible costs are incurred through drawdowns. Upon completion of the project, the original financial assistant agreement shall be amended to reflect actual project expenditures. A supplemental agreement will then be executed between the State and the City containing the final project cost and the repayment schedule.

The City had the following notes outstanding at June 30, 2021:

<u>State Revolving Loan</u>	<u>Interest Rate</u>	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Balance at 6/30/2020</u>	<u>New Issues</u>	<u>Maturities</u>	<u>Balance at 6/30/2021</u>
Low Lift Pump Station	0.00%	4/1/18	*	\$ 452,712	\$ -	\$ (452,712)	\$ -
Colonial Press Sewer Ext	0.00%	12/1/18	*	2,481,888	447,858	-	2,929,746
Biosolids Dewatering	0.00%	11/1/19	*	<u>5,091,725</u>	<u>5,821,379</u>	<u>-</u>	<u>10,913,104</u>
Total notes payable				<u>\$ 8,026,325</u>	<u>\$ 6,269,237</u>	<u>\$ (452,712)</u>	<u>\$ 13,842,850</u>

* Notes will mature upon the completion of project and the supplemental agreement being finalized.

12. Capital Lease Obligations

The City is the lessee of certain equipment under capital leases expiring in various years through 2023. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2021:

<u>Fiscal Year</u>	<u>Capital Leases</u>
2022	\$ 189,046
2023	<u>135,765</u>
Total payments	324,811
Less amounts representing interest	<u>13,683</u>
Present Value of Minimum Lease Payments	<u>\$ 311,128</u>

13. Long-Term Debt

Long-Term Debt Supporting Activities

The City issues general obligation bonds (including direct placements) and direct borrowings to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds and direct borrowings currently outstanding are as follows:

<u>Governmental Activities</u>	<u>Original Issue</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/21</u>
<u>General Obligation Bonds</u>				
Public offerings:				
2008 Series A NHMBB - 20 year	\$ 692,995	08/15/28	4.00-5.25%	\$ 275,000
2012 Series A Bond Issue - 10 year	7,636,243	03/15/22	1.00-3.25%	4,324,578
2012 Series B Bond Issue - 20 year - Repurposed EDA	117,244	03/15/32	2.00-3.25%	78,084
2013 Series A Refunding 2004 bonds	3,896,698	07/15/24	2.00-3.00%	1,408,538
2015 Series A Bond Issue - 10 year	27,112,080	03/01/35	2.00-5.0%	17,348,629
2016 Refunding - Series 2008 - 10 year	5,167,929	02/15/28	1.94%	3,512,924
2017 Series A Bond Issue - 5 year	10,950,655	06/30/27	2.5-5.0%	8,052,265
2018 Series A Bond Issue - 20 year	4,845,302	08/15/38	4.06%	3,977,538
2020 Series A Bond Issue - 20 year	9,236,000	04/01/40	2.50-5.00%	<u>8,617,000</u>
Total public offerings				47,594,556
Direct placements				
2002 Bond Issue	7,111,000	08/15/22	4.25-4.70%	<u>681,000</u>
Total direct placements				<u>681,000</u>
Total general obligation bonds				48,275,556
Loans - Direct Borrowings				
2014 State Revolving Loan - Washington St Phase 4	1,675,282	06/01/33	3.39%	<u>225,091</u>
Total loans - direct borrowings				<u>225,091</u>
Total governmental activities				<u>\$ 48,500,647</u>

Business-Type Activities

	Original	Serial	Interest	Amount
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Maturities</u>	<u>Rate(s) %</u>	<u>Outstanding</u>
		<u>Through</u>		<u>as of</u>
				<u>6/30/21</u>
Public offerings:				
2012 Series A Bond Issue - 20 year	\$ 1,137,732	03/15/32	2.00-3.25%	\$ 697,337
2013 Series A Bond Issue - Refunding 2004 bonds	8,618,302	08/01/20	2.00-4.00%	411,462
2015 Series A Bond Issue - 20 year	6,973,758	03/01/35	2.00-3.25%	4,046,371
2016 Refunding Series 2008 - 10 year	2,982,072	02/15/28	1.94%	2,027,077
2017 Series A Bond Issue - 5 year	11,609,346	06/30/37	3.00-5.00%	8,282,735
2018 Series A Bond Issue - 20 year	3,194,698	06/30/39	3.375-5%	2,762,462
2020 Series A - 20 year	11,019,000	04/01/40	2.50-5.00%	<u>10,198,000</u>
Total public offerings				28,425,444
Direct placements				
2002 Series Bond Issue	1,475,000	08/15/22	4.25-4.70%	<u>135,000</u>
Total direct placements				<u>135,000</u>
Total general obligation bonds				\$ 28,560,444
Loans - Direct Borrowings				
2005 State Revolving Loan - Chestnut Hill - Clean Water	\$ 879,686	08/01/25	3.49%	\$ 219,921
2007 State Revolving Loan - Ground Water Supply - Drinking Water	483,988	09/01/26	3.35%	147,787
2007 State Revolving Loan - Homemakers - Clean Water	341,373	07/01/27	2.14%	145,711
2009 State Revolving Loan - East Rochester I & I - Clean Water	1,852,387	12/01/27	3.69%	648,335
2009 State Revolving Loan - South Main/Solar Bee Pilot - Clean Water	1,335,120	08/01/28	3.49%	534,048
2010 State Revolving Loan - South Main Street - Drinking Water	627,000	02/01/29	2.95%	254,121
2010 State Revolving Loan - Washington Street - Drinking Water	1,997,523	12/01/30	2.86%	1,181,315
2013 State Revolving Loan - Cocheco Well - Drinking Water	3,381,909	09/01/31	3.10%	1,096,035
2013 State Revolving Loan - Headworks - Clean Water	1,398,348	02/01/32	2.72%	769,092
2013 State Revolving Loan - Washington St Pump Station - Clean Water	646,346	07/01/31	3.10%	355,491
2014 State Revolving Loan - Washington & Pine St - Drinking Water	388,147	12/01/32	2.72%	132,894
2014 State Revolving Loan - Washington St Phase 4 - Clean Water	1,675,282	06/01/33	3.39%	285,896
2016 State Revolving Loan - New Rte 125 Pump Station	473,212	06/01/35	2.55%	248,471
2016 State Revolving Loan - Drinking Water SRF - 20 Yr	2,248,454	12/01/35	1.96%	1,433,389
2018 State Revolving Loan - WTP Low Lift Pump Station	452,712	12/01/35	1.96%	<u>407,167</u>
Total loans - direct borrowings				<u>\$ 7,859,673</u>

Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2021 are as follows:

Governmental	Bonds - Public Offerings		Bonds - Direct Placements		Loans - Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 4,981,669	\$ 1,428,245	\$ 350,000	\$ 8,585	\$ 18,757	\$ 6,999
2023	4,877,120	1,247,195	331,000	4,231	18,757	6,803
2024	4,863,535	1,072,756	-	-	18,757	5,727
2025	4,789,071	906,135	-	-	18,757	5,090
2026	3,753,857	771,955	-	-	18,757	4,453
2027 - 2031	13,620,024	2,375,622	-	-	93,785	12,724
2032 - 2036	8,676,401	749,958	-	-	37,519	637
Thereafter	2,032,879	56,230	-	-	-	-
Total	\$ 47,594,556	\$ 8,608,096	\$ 681,000	\$ 12,816	\$ 225,089	\$ 42,433

The general fund has been designated as the sole source to repay the governmental-type general obligation long-term debt outstanding as of June 30, 2021.

Business-Type	Bonds - Public Offerings		Bonds - Direct Placements		Loans - Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 2,805,079	\$ 1,015,662	\$ 70,000	\$ 4,666	\$ 769,411	\$ 219,925
2023	2,529,624	904,976	65,000	1,528	776,661	197,714
2024	2,538,215	804,996	-	-	783,810	175,290
2025	2,472,668	706,101	-	-	790,680	152,652
2026	1,817,888	610,694	-	-	796,859	129,805
2027 - 2031	7,791,218	2,032,316	-	-	3,098,045	321,868
2032 - 2036	5,968,603	869,471	-	-	844,207	42,574
Thereafter	2,502,149	139,519	-	-	-	-
Total	\$ 28,425,444	\$ 7,083,735	\$ 135,000	\$ 6,194	\$ 7,859,673	\$ 1,239,828

Changes in General Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable						
Public offerings	\$ 52,902,415	\$ -	\$ (5,307,859)	\$ 47,594,556	\$ (4,981,669)	\$ 42,612,887
Direct placements	1,031,000	-	(350,000)	681,000	(350,000)	331,000
Unamortized premium	3,008,246	-	(215,670)	2,792,576	(198,311)	2,594,265
Subtotal	56,941,661	-	(5,873,529)	51,068,132	(5,529,980)	45,538,152
Loans payable (direct borrowings)	336,042	-	(110,951)	225,091	(18,757)	206,334
Net pension liability	76,791,230	26,537,968	-	103,329,198	-	103,329,198
Net OPEB liability	16,285,873	753,742	-	17,039,615	-	17,039,615
Compensated absences	2,493,203	305,184	-	2,798,387	(279,839)	2,518,548
Capital leases	485,182	-	(174,054)	311,128	(179,432)	131,696
Total	\$ 153,333,191	\$ 27,596,894	\$ (6,158,534)	\$ 174,771,551	\$ (6,008,008)	\$ 168,763,543

Business-Type Activities

Bonds payable						
Public offerings	\$ 32,177,104	\$ -	\$ (3,751,660)	\$ 28,425,444	\$ (2,805,079)	\$ 25,620,365
Direct placements	205,000	-	(70,000)	135,000	(70,000)	65,000
Unamortized premium	<u>2,063,856</u>	<u>-</u>	<u>(201,635)</u>	<u>1,862,221</u>	<u>(146,100)</u>	<u>1,716,121</u>
Subtotal	34,445,960	-	(4,023,295)	30,422,665	(3,021,179)	27,401,486
Loans payable (direct borrowings)	8,164,361	-	(304,688)	7,859,673	(769,411)	7,090,262
Net pension liability	2,067,725	841,231	-	2,908,956	-	2,908,956
Net OPEB liability	500,296	40,803	-	541,099	-	541,099
Compensated absences	<u>160,587</u>	<u>18,092</u>	<u>-</u>	<u>178,679</u>	<u>(17,868)</u>	<u>160,811</u>
Total	<u>\$ 45,338,929</u>	<u>\$ 900,126</u>	<u>\$ (4,327,983)</u>	<u>\$ 41,911,072</u>	<u>\$ (3,808,458)</u>	<u>38,102,614</u>

Long-Term Debt Supporting Governmental and Business-Type Activities

Bonds and loans issued by the City for various municipal projects are approved by City Council and repaid with revenues recorded in the general fund and user fees recorded in enterprise funds. All other long-term debt is repaid from the funds that the cost relates to, primarily the general fund and enterprise funds.

14. Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of net position by the City that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and is more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year. *Taxes paid in advance* are reported in the governmental funds balance sheet and statement of net position in connection with revenues that have been collected for the subsequent fiscal period.

15. Governmental Funds – Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The City has implemented *GASB Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2021:

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification

includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing special article appropriations approved at City Council Meeting, capital reserve funds, and various special revenue funds.

Assigned

Represents amounts that are constrained by the City's intent to use these resources for a specific purpose.

Unassigned

Represents amounts that are available to be spent in future periods and deficit funds.

Following is a breakdown of the City's fund balances at June 30, 2021:

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable				
Prepaid expenditures	\$ 50,297	\$ -	\$ -	\$ 50,297
Arena deficit	392,409	-	-	392,409
Permanent funds	-	-	2,177,548	2,177,548
Total Nonexpendable	442,706	-	2,177,548	2,620,254
Restricted				
Community development	348,491	-	-	348,491
Special revenue funds:	-	-	334,251	334,251
Total Restricted	348,491	-	334,251	682,742
Committed				
Capital reserve funds	864,556	-	-	864,556
Total Committed	864,556	-	-	864,556
Assigned				
Computer lease program	20,089	-	-	20,089
Use of fund balance - FY 22 budget	3,047,064	-	-	3,047,064
Total Assigned	3,067,153	-	-	3,067,153
Unassigned				
General fund	25,736,042	-	-	25,736,042
Capital projects	-	(4,116,333)	-	(4,116,333)
Granite Ridge Business Park	-	-	(871,632)	(871,632)
Granite Ridge TIF fund	-	-	(196,308)	(196,308)
Total Unassigned	25,736,042	(4,116,333)	(1,067,940)	20,551,769
Total Fund Balance	\$ 30,458,948	\$ (4,116,333)	\$ 1,443,859	\$ 27,786,474

16. General Fund Unassigned Fund Balance

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 New Hampshire 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 shall be referred to throughout this section 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.

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how unassigned fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$ 25,736,042
Reserve of arena deficit	392,458
Use of fund balance for fiscal year 2022	3,067,153
Other	<u>(20,006)</u>
Statutory Balance	<u>\$ 29,175,647</u>

Ending Unassigned Fund Balance - Budgetary basis as a % of general fund expenditures (including transfers and county tax)	26.56%
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17. Retirement System

The City follows the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan provid-

ing service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

Years of creditable service as of <u>January 1, 2012</u>	Minimum <u>Service</u>	Minimum <u>Age</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	21	46	2.4%
At least 6 but less than 8 years	22	47	2.3%
At least 4 but less than 6 years	23	48	2.2%
Less than 4 years	24	49	2.1%

Contributions

Plan members are required to contribute a percentage of their Earnable compensation to the pension plan, which the contribution rates are 7% for employees and teachers 11.55% for police and 11.80% for fire. The City and School make annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 10.88% to 26.43% of covered compensation. The City's and School's contributions to NHRS for the year ended June 30, 2021 were \$2,610,341 and \$4,768,386, respectively, which were equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the City and School reported a liability of \$37,583,422 and \$68,654,732, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The City's and School's proportion of the net pension liability was based on a projection of the City's and School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the most recent measurement date, the City's proportion was .58759435%. At the most recent measurement date the School's proportion was 1.07337572%.

For the year ended June 30, 2021, the City and School recognized pension expense of \$5,582,418 and \$10,499,946, respectively. In addition, the City and School reported deferred outflows of resources and deferred (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ 2,868,944	\$ (1,140,693)
Changes of assumptions	10,509,061	-
Difference between projected and actual earnings on pension plan investments	6,570,944	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,488,974	(1,198,562)
Contributions subsequent to the measurement date	<u>7,453,677</u>	<u>-</u>
Total	<u>\$ 28,891,600</u>	<u>\$ (2,339,255)</u>

The amounts reported as deferred outflows of resources and deferred (inflows) of resources for City and School respectively, related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2021. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2021	\$ 3,764,980
2022	4,891,017
2023	5,321,964
2024	<u>5,120,708</u>
Total	<u>\$ 19,098,669</u>

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.25% per year (3.00% for Teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of plan investment expense, including inflation, previously 7.25%

Mortality rates were updated to be based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

Actuarial assumptions also reflect benefit changes resulting from CH 340 laws of 2019 (HB 616), which grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Target Allocation

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large cap equities	22.50 %	3.71%
Small/mid cap equities	<u>7.50</u>	4.15%
Total domestic equities	30.00	
Int'l equities (unhedged)	13.00	3.96%
Emerging int'l equities	<u>7.00</u>	6.20%
Total international equities	20.00	
Core bonds	9.00	0.42%
Global multi-sector fixed income	10.00	1.66%
Absolute return fixed income	<u>6.00</u>	0.92%
Total fixed income	25.00	
Private equity	10.00	7.71%
Private debt	5.00	4.81%
Real estate	<u>10.00</u>	2.95%
Total alternative investments	<u>25.00</u>	
Total	<u><u>100.00</u></u> %	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary

net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's and School's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the City's and School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease	Current Discount Rate	1% Increase
\$ 137,535,174	\$ 106,238,154	\$ 80,664,346

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

18. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of *Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

City OPEB Plan

All the following OPEB disclosures for the City OPEB Plan are based on a measurement date of June 30, 2020. The City contracts with an outside actuary to complete the GASB 75 actuarial valuation and schedule of changes in Net OPEB liability. Detailed information can be found in separately issued reports through request of the City Finance department.

General Information about the OPEB Plan

Plan Description

The City indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the City who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the City's healthcare program. Since they are included in the same pool as active employees, the insurance rates

are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the City pays for the retirees.

The City's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The City provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the City and meet the eligibility criteria will receive these benefits.

Plan Membership

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	66
Active employees	<u>683</u>
Total	<u><u>749</u></u>

Funding Policy

The City's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.25%
Salary increases	3.25%, average, including inflation
Discount rate	2.66%, previously 3.51%
Healthcare cost trend rates	7.5% for 2020, decreasing 0.5% per year to an ultimate rate of 4.5% for 2026 and later years.
Retirees' share of benefit-related costs	100%
Participation rate	100% active and 100% inactive

The discount rate was based on the long-term municipal bond rate at June 30, 2021.

Mortality rates were based on the RPH-2016 Total Dataset Mortality Table fully generational using Scale MP-2016 (RPH-2016 table created based on RPH-2014 Total Dataset Mortality Table with 8 years of MP-2014 mortality improvement basked out, projected to 2016 using MP-2016 improvement.

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study dating back to the 2009 valuation.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.66%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The City's total OPEB liability of \$10,393,677 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past year:

	Total OPEB Liability
Balances, beginning of year	\$ 9,827,870
Changes for the year:	
Service cost	566,969
Interest	357,415
Differences between expected and actual experience	(576,927)
Changes in assumptions or other inputs	646,213
Benefit payments	<u>(427,863)</u>
Net Changes	<u>565,807</u>
Balances, end of year	<u>\$ 10,393,677</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.51% in 2020 to 2.66% in 2021. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% <u>Decrease</u>	Current Discount <u>Rate</u>	1% <u>Increase</u>
\$ 11,205,083	\$ 10,393,677	\$ 9,637,607

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% <u>Decrease</u>	Current Healthcare Cost Trend <u>Rates</u>	1% <u>Increase</u>
\$ 9,204,150	\$ 10,393,677	\$ 11,793,087

OPEB Expense and Deferred Outflows of Resources and Deferred (Inflows) of Resources Related to OPEB

For the year ended June 30, 2021, the City recognized an OPEB expense of \$302,648. At June 30, 2021, the City reported deferred outflows and (inflows) of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ (3,500,909)
Change in assumptions	602,686	(174,587)
Contributions subsequent to the measurement date	<u>426,028</u>	<u>-</u>
Total	\$ <u>1,028,714</u>	\$ <u>(3,675,496)</u>

The amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2021.

Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended:</u>	
2022	\$ (621,736)
2023	(621,736)
2024	(621,736)
2025	(621,736)
2026	(432,568)
Thereafter	<u>(153,298)</u>
Total	\$ <u><u>(3,072,810)</u></u>

New Hampshire Retirement System Medical Subsidy Plan Description

General Information about the OPEB Plan

Plan Description

In addition to the OPEB plan discussed above, the City participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, NH 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The monthly Medical Subsidy rates are:

1 Person - \$375.56
2 Person - \$751.12
1 Person Medicare Supplement - \$236.84
2 person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The City contributed 0.29% of gross payroll for Group I employees, 1.81% of gross payroll for Group I teachers, and 3.66% and 3.66% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy Plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same in the Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and (Inflows)

The City's and School's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2020 were \$2,556,452 and \$4,630,584, respectively.

For the year ended June 30, 2021, the City and School recognized an OPEB expense related to the NHRS Medical Subsidy of \$126,499 and \$742,737, respectively. At June 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred (Inflows) of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ (20,825)
Change in assumptions	26,891	-
Net difference between projected and actual OPEB investments	46,210	-
Changes in proportion	44,406	(14,501)
Contributions subsequent to the measurement date	<u>770,402</u>	<u>-</u>
Total	\$ <u>887,909</u>	\$ <u>(35,326)</u>

The amount reported as deferred outflows of resources for City and School respectively, related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending June 30, 2021.

Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended:</u>	
2022	\$ 57,328
2023	7,960
2024	9,490
2025	<u>7,403</u>
Total	\$ <u>82,181</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
\$ 7,804,371	\$ 7,187,036	\$ 6,651,067

Healthcare Cost Trend Rate

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)

The following consolidates the City's total OPEB liability and related deferred outflows/inflows, and the City's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at June 30, 2021:

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred (Inflows) of Resources</u>	<u>Total OPEB Expense</u>
City OPEB Plan	\$ 10,393,677	\$ 1,028,714	\$ (3,675,496)	\$ 302,648
Proportionate share of NHRS Medical Subsidy Plan	<u>7,187,036</u>	<u>887,909</u>	<u>(35,326)</u>	<u>869,236</u>
Total	\$ <u>17,580,713</u>	\$ <u>1,916,623</u>	\$ <u>(3,710,822)</u>	\$ <u>1,171,884</u>

19. Subsequent Events

The City owns and operates a publicly-owned wastewater treatment facility (WWTF), which treats wastewater and discharges it to the Cocheco River pursuant to a National Pollutant Discharge Elimination System (NPDES) permit issued by the United States Environmental protection Agency (EPA); the most recent permit was issued to the City in July 1997. In accordance with federal law, that permit expires in five years; but as long as the City makes a timely application for a new permit, the City remains subject to the terms of that permit until a new permit is issued.

Although a new individual NPDES permit has not yet been issued to the City of Rochester, on January 7, 2020, the EPA published a new draft General Permit for total nitrogen for 13 eligible WWTFs that discharge into the Great Bay watershed, of which the City of Rochester's WWTF is one. The draft permit contains new limits for total nitrogen that can be discharged.

In November of 2020 the EPA substantially changed its approach to nitrogen permits and issued a Final General Permit for nitrogen on a regional basis. The Final General permit becomes effective on February 1, 2021; however, it gives the City and (11) other communities regulated under the permit to "Opt-In" to choose coverage under the permit by April 2, 2021.

The City intends to negotiate and execute an Administrative Order on Consent with EPA by April 2, 2021. Results of this negotiation will be significant in determining the ultimate scope, operational and financial impacts of the NPDES permit to the City. The potential for significant financial and operational impact to the City remains but may be mitigated or lessened substantially depending upon the outcome of these negotiations.

Management has evaluated subsequent events through March 31, 2022, which is the date the financial statements were available to be issued.

20. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the City, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations remains uncertain.

Outstanding Legal Issues

On an ongoing basis, there are typically pending legal issues in which the City is involved. The City's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

21. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the City beginning with its fiscal year ending June 30, 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. Management is currently evaluating the impact of implementing the following GASB pronouncement.

22. Restatement of Net Position/Fund Balance

The beginning (July 1, 2020) net position/fund balance of the city has been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental</u>	<u>Business-Type</u>
As previously reported	\$ 31,243,762	\$ 61,415,338
Implementation of GASB Statement 84	<u>1,588,330</u>	<u>-</u>
As restated	<u>\$ 32,832,092</u>	<u>\$ 61,415,338</u>

Fund Basis Financial Statements:

	<u>Governmental Funds</u>			<u>Fiduciary Funds</u>	
	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>NonMajor Funds</u>	<u>Private Purpose</u>	<u>Total</u>
As previously reported	\$ 23,400,046	\$ 4,161,594	\$ 780,888	\$ 3,300,928	\$ 31,643,456
Reclassify Rochester Economic Development	225,000		(225,000)		-
Implementation of GASB Statement 84	<u>-</u>	<u>(337,159)</u>	<u>1,925,489</u>	<u>(1,588,330)</u>	<u>-</u>
As restated	<u>\$ 23,625,046</u>	<u>\$ 3,824,435</u>	<u>\$ 2,481,377</u>	<u>\$ 1,712,598</u>	<u>\$ 31,643,456</u>

23. Change in Accounting Principle

During fiscal year 2021 the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This required moving certain items previously recorded through a general fund liability account to the newly established custodial fund that reports additions and deductions for these activities.

CITY OF ROCHESTER, NEW HAMPSHIRE

Required Supplemental Information
General Fund
Schedule of Revenues and Other Sources, and Expenditures and Other Uses –
Budget and Actual
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues				
Property taxes	\$ 55,023,917	\$ 55,023,917	\$ 55,099,382	\$ 75,465
Penalties, interest, and other taxes	837,899	865,952	950,034	84,082
Charges for services	5,478,110	5,861,773	7,086,956	1,225,183
Intergovernmental	37,342,620	37,018,282	37,796,755	778,473
Licenses and permits	4,371,576	4,371,576	6,872,641	2,501,065
Investment income	250,000	250,000	142,060	(107,940)
Miscellaneous	<u>262,262</u>	<u>263,262</u>	<u>664,575</u>	<u>401,313</u>
Total Revenues	103,566,384	103,654,762	108,612,403	4,957,641
Expenditures				
General government	7,059,758	6,837,870	6,171,045	666,825
Public safety	14,793,810	15,004,032	14,225,879	778,153
Highway and streets	3,161,256	3,167,277	2,925,263	242,014
Education	64,479,509	64,485,923	60,810,592	3,675,331
Health and welfare	465,441	479,007	362,191	116,816
Culture and recreation	2,225,331	2,227,735	1,983,088	244,647
Debt service	<u>6,837,142</u>	<u>6,830,728</u>	<u>6,827,599</u>	<u>3,129</u>
Total Expenditures	<u>99,022,247</u>	<u>99,032,572</u>	<u>93,305,657</u>	<u>5,726,915</u>
Excess (deficiency) of revenues over expenditures	4,544,137	4,622,190	15,306,746	10,684,556
Other Financing Sources (Uses)				
Use of fund balance:				
To fund capital improvement projects	1,000,000	3,177,674	3,177,674	-
Transfers in:				
From capital reserve funds	1,205,863	1,205,863	1,206,355	(492)
Transfers out:				
To capital project fund	<u>(6,750,000)</u>	<u>(9,005,727)</u>	<u>(9,485,373)</u>	<u>(479,646)</u>
Total Other Financing Sources(Uses)	<u>(4,544,137)</u>	<u>(4,622,190)</u>	<u>(5,101,344)</u>	<u>(480,138)</u>
Overall Budgetary Excess (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>10,205,402</u>	\$ <u>10,204,418</u>

See Independent Auditors' Report.

**Notes to the Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The general fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources/Uses</u>
Revenues/expenditures/transfers (GAAP basis)	\$ 108,606,255	\$ 93,695,888	\$ (8,076,465)
Recognize use of fund balance as funding source	-	-	3,177,674
To eliminate non-budgeted funds reported in the general fund	<u>6,148</u>	<u>(390,231)</u>	<u>(202,553)</u>
Budgetary basis	<u>\$ 108,612,403</u>	<u>\$ 93,305,657</u>	<u>\$ (5,101,344)</u>

See Independent Auditors' Report.

CITY OF ROCHESTER, NEW HAMPSHIRE

Required Supplementary Information

Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

New Hampshire Retirement System						
Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
June 30, 2021	June 30, 2020	1.66097007%	\$ 106,238,154	\$ 46,346,012	229.23%	58.72%
June 30, 2020	June 30, 2019	1.63891551%	\$ 78,858,955	\$ 44,996,128	175.26%	65.59%
June 30, 2019	June 30, 2018	1.66624032%	\$ 80,232,845	\$ 44,196,673	181.54%	64.73%
June 30, 2018	June 30, 2017	1.66577884%	\$ 81,922,884	\$ 44,449,577	184.31%	62.66%
June 30, 2017	June 30, 2016	1.64702675%	\$ 87,582,232	\$ 42,596,488	205.61%	58.30%
June 30, 2016	June 30, 2015	1.62067092%	\$ 64,203,318	\$ 41,436,575	154.94%	65.47%
June 30, 2015	June 30, 2014	1.64659938%	\$ 61,806,520	\$ 41,524,704	148.84%	66.32%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF ROCHESTER, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions

(Unaudited)

New Hampshire Retirement System

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
June 30, 2021	\$ 7,378,727	\$ 7,378,727	\$ -	\$ 47,787,398	15.44%
June 30, 2020	\$ 7,448,054	\$ 7,448,054	\$ -	\$ 46,395,532	16.05%
June 30, 2019	\$ 7,136,810	\$ 7,136,810	\$ -	\$ 44,996,128	15.86%
June 30, 2018	\$ 7,041,107	\$ 7,041,107	\$ -	\$ 44,196,673	15.93%
June 30, 2017	\$ 6,102,796	\$ 6,102,796	\$ -	\$ 44,449,577	13.73%
June 30, 2016	\$ 5,577,595	\$ 5,577,595	\$ -	\$ 42,596,488	13.09%
June 30, 2015	\$ 5,416,120	\$ 5,416,120	\$ -	\$ 41,436,575	13.07%

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See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF ROCHESTER, NEW HAMPSHIRE

Required Supplementary Information
Schedules of Proportionate Share and Contributions of the Net OPEB Liability

(Unaudited)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
June 30, 2021	June 30, 2020	1.64196659%	\$7,187,036	\$ 46,346,012	15.51%	7.74%
June 30, 2020	June 30, 2019	1.58716319%	\$7,187,036	\$ 44,996,128	15.97%	7.53%
June 30, 2019	June 30, 2018	1.62732660%	\$7,450,646	\$ 44,196,673	16.86%	7.53%
June 30, 2018	June 30, 2017	1.77367901%	\$8,109,863	\$ 44,449,577	18.25%	7.91%
June 30, 2017	June 30, 2016	1.74038496%	\$8,425,295	\$ 42,596,488	19.78%	5.21%

Schedule of Contributions

New Hampshire Retirement System Medical Subsidy						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions Relative to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
June 30, 2021	June 30, 2020	\$ 762,155	\$ 762,155	\$ -	\$ 47,787,398	1.59%
June 30, 2020	June 30, 2019	\$ 777,704	\$ 777,704	\$ -	\$ 46,395,532	1.68%
June 30, 2019	June 30, 2018	\$ 725,304	\$ 725,304	\$ -	\$ 44,996,128	1.61%
June 30, 2018	June 30, 2017	\$ 720,077	\$ 720,077	\$ -	\$ 44,196,673	1.63%
June 30, 2017	June 30, 2016	\$ 1,051,047	\$ 1,051,047	\$ -	\$ 44,449,577	2.36%

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditors' Report.

CITY OF ROCHESTER, NEW HAMPSHIRE

Required Supplementary Information
Other Post-Employment Benefits (OPEB)
Schedule of Changes in the Total OPEB Liability
(Unaudited)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 566,969	\$ 645,002	\$ 728,467	\$ 910,490
Interest	357,415	425,262	444,800	383,537
Changes of benefit terms	-	-	-	(699,644)
Differences between expected and actual experience	(576,927)	(1,349,244)	(1,904,445)	(1,587,781)
Changes of assumptions	646,213	(15,796)	(260,388)	74,498
Benefit payments, including refunds of member contributions	<u>(427,863)</u>	<u>(437,888)</u>	<u>(423,910)</u>	<u>(476,432)</u>
Net change in total OPEB liability	565,807	(732,664)	(1,415,476)	(1,395,332)
Total OPEB liability - beginning	<u>9,827,870</u>	<u>10,560,534</u>	<u>11,976,010</u>	<u>13,371,342</u>
Total OPEB liability - ending	\$ <u>10,393,677</u>	\$ <u>9,827,870</u>	\$ <u>10,560,534</u>	\$ <u>11,976,010</u>
Covered employee payroll	\$ 35,849,736	\$ 34,721,294	\$ 44,809,485	\$ 42,256,611
Total OPEB liability as a percentage of covered employee payroll	29%	28%	24%	28%

Does not include New Hampshire Retirement System Medical Subsidy.

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the City's financial statements for summary of significant actuarial methods and assumptions.

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