



City of Rochester, New Hampshire

# Annual Report

Fiscal Year

July 1, 2021 through June 30, 2022

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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**

(As of June 30, 2022)

### **Mayor**

Paul Callaghan

### **Ward 1**

Harlan “Skip” Gilman

Tim Fontneau

### **Ward 2**

Steve Beaudoin

Amy Malone

### **Ward 3**

Peter Lachapelle

John Larochelle

### **Ward 4**

Ashley Desrochers

Laura Hainey

### **Ward 5**

Christopher Rice

(Removed from Office on May 12, 2022)

Donald Hamann

### **Ward 6**

Donna Bogan

James Gray

Note: Other members of the City Council who served at some time between July 1, 2021 and the Inauguration of January 4, 2022: Elaine Lauterborn (Mayor), Jeremey Hutchinson (Ward 1) TJ Jean (Ward 1) Daniel Fitzpatrick (Ward 2) Palana Hunt-Hawkins (Ward 2), Thomas Abbott (Ward 3), David Walker (Ward 4) Donna Bogan (Ward 6)

## **City Council Committees**

### **Appointments Review**

James Gray, Chair  
Laura Hainey, Vice Chair  
Amy Malone  
Ashely Desrochers  
Dana Berlin

### **Codes and Ordinances Committee**

Peter Lachapelle, Chair  
Steve Beaudoin, Vice Chair  
Skip Gilman  
Ashley Desrochers  
John LaRochelle

### **Community Development**

Laura Hainey, Chair  
Skip Gilman, Vice Chair  
Tim Fontneau  
Amy Malone  
John LaRochelle

### **Public Safety Committee,**

Peter Lachapelle, Vice Chair  
Skip Gilman  
Amy Malone  
Dana Berlin

### **Finance Committee**

Paul Callaghan, Chair  
Peter Lachapelle, Vice Chair  
Donald Hamann  
James Gray  
Laura Hainey  
John Larochelle  
Steve Beaudoin

### **Public Works and Building Committee**

Donald Hamann, Chair  
James Gray, Vice Chair  
Steve Beaudoin  
John LaRochelle

**Other Elected Boards and  
Commissions**

*(As of June 30, 2022)*

**Police Commission**

Derek Peters (Wards 5/6)

David Stevens (Wards 1/2)

David Winship Jr. (Wards 3/4)

**School Board**

Paul Lynch, Chair (Ward 5)

Matthew Beaulieu, Vice Chair (At Large)

Sarah Harrington (Ward 1)

Audrey Stevens (Ward 1)

Sandra Keans (Ward 2)

David Camire (Ward 2)

Matt Munn (Ward 3)

Matthew Pappas (Ward 3)

Shane Downs (Ward 4)

Anne Grassie (Ward 4)

Karen Stokes (Ward 5)

Thom O'Connor (Ward 6)

Donna Ellis (Ward 6)

## **Appointed Boards and Commissions**

*(As of June 30, 2022)*

### **Arts & Culture Commission**

Matt Wyatt

Palana Hunt-Hawkins (Chair)

Ashley Desrochers

Kristin Ebbeson

Amy Reagan

Chloe White

Jamie Kinsley

Sarah Elizabeth Duclus

Ed Pacht (Poet Laureate)

### **Conservation Commission**

Michael Dionne (Chair)

Kevin Sullivan (Vice Chair)

Michael Kirwan Mark Jennings Daniel

Nickerson Meredith Lineweber

### **Historic District Commission**

Molly Meulenbroek (Chair) Marilyn

Jones

Jeremiah Minihan

Peter Bruckner

Matthew Winders

James Connor (Alt)

Laura Hainey (Council Rep)

### **Library Trustees**

Peg Higgins (Chair)

Samantha Gee

Candy Bailey (Assistant)

Kathleen Noble (Secretary)

Pamela Hubbard (Chair)

Bruce Jolin (Treasurer)

Nathaniel Goodspeed (City Manager's  
Designee)

### **Planning Board**

Robert May (Chair)

Terese Dwyer

Tim Fontneau

Peter Bruckner

Mark Collopy

Mark Sullivan (City Manager's  
Designee)

David Walker (City

Council Rep)

Donald Hamann

Paul Giuliano

Keith Fitts

Ashley Desrochers (Alt City Council  
Rep)

James Hayden (Alt)

Matthew Richardson (Alt)

Michael McQuade (Alt)

**Recreation Commission**

Joan Cadorette-Strogen

Paul Roberts

Kevin Barry

Trevon Scott

Dale Bickford

Richard Clough

David Colson

Sheila Colson (Chair)

Craig Brady

Dana Berlin (City Council Rep)

David Camire (School Board Rep)

**Rochester Economic Development  
Commission**

Jonathan Shapleigh (Co-Chair) Janet

Davis (Secretary)

Kristen Ebbeson Kristen Bournival

Paul Giuliano (Chair)

Ron Poulin

Whitney Belton Marsha Miller

Michael Scala (ex-officio)

Paul Callaghan (ex-officio)

Timothy Jones

Jenn March (City Employee)

**Utility Advisory Board**

Shawn Libby (chair)

Ralph Sanders

Joe Boudreau

Eli McCrady Barnes

Brett Johnson

**Zoning Board of Adjustments**

Lawrence Spector (Chair)

Robert Gates (Vice Chair)

Leo Brodeur

James Hayden

Michael King

Matthew Winders

Terry Garland

James Connor (Alt)

Lance Powers (Alt)

Matthew Winders (Alt)

Laura Zimmerman (Alt)

**Trustees of the Trust Fund**

Robert Pallas (chair)

Brett Johnson

A. Raymond Varney

Matthew Winders

*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](http://www.rochesternh.net)

## Assessing Department Annual Report

*Fiscal Year 2022*

### Total Taxable Valuation

*(Effective date of value, April 1, 2021)*

#### Land Value

Residential	\$441,318,266
Commercial/Industrial	\$193,983,000
Current Use	\$1,145,516
Discretionary Preservation Easements RSA 79-D	\$21,500

#### Building Value

Residential	\$1,429,158,295
Commercial/Industrial	\$545,797,800
Manufactured Housing	\$178,693,725
Discretionary Preservation Easements RSA 79-D	\$86,500

Public Utilities (Land & Building Value)	\$126,939,800
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**Total Taxable Valuation** **\$2,917,044,402**

### Exemptions

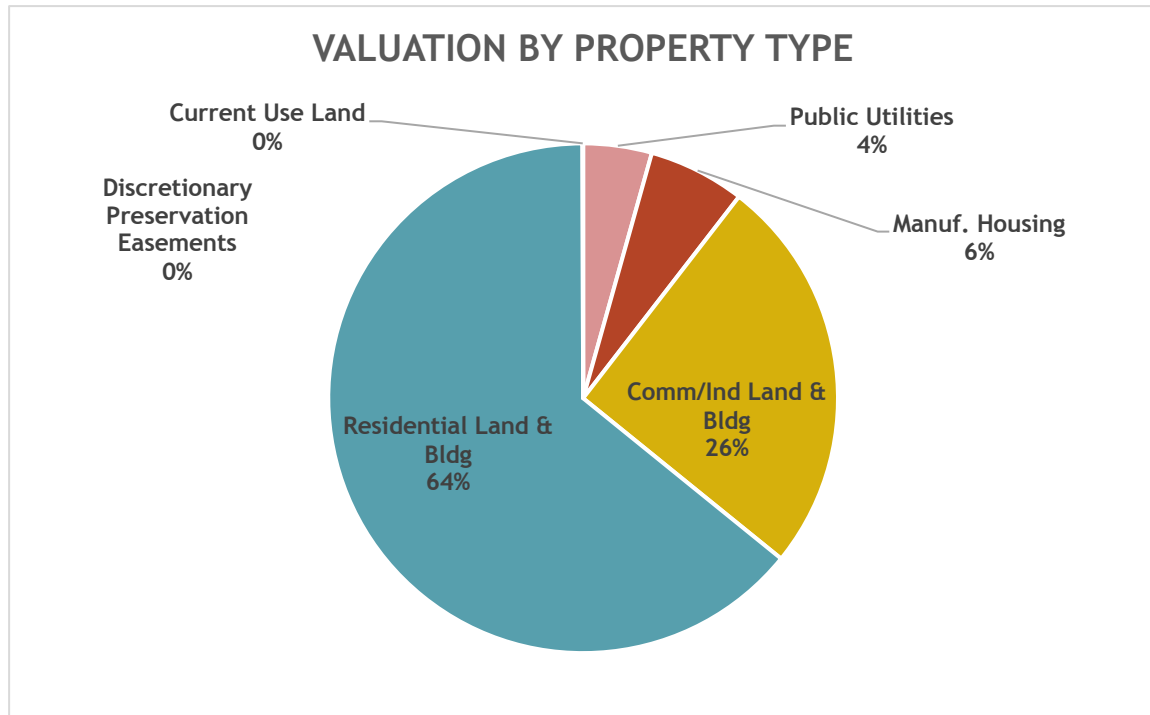
Type	Total Granted	Exempt Valuation
Blind	19	\$1,166,800
Elderly	359	\$25,983,142
Disabled	99	\$5,312,800
Total	477	\$32,462,742



# City of Rochester, New Hampshire

## ASSESSING DEPARTMENT

Net Taxable Valuation (used to calculate Municipal, County & Local Education tax rate)	<b>\$2,833,624,405</b>
Less Public Utilities Valuation	<b><u>-\$126,939,800</u></b>
Net Taxable Valuation (used to calculate State Education Tax Rate)	<b>\$2,706,684,605</b>



**Respectfully Submitted by:**  
Darcy Freer, Interim Chief Assessor





# City of Rochester, New Hampshire

*Department of Building, Zoning & Licensing Services*

## **FISCAL YEAR 2022 ANNUAL REPORT**

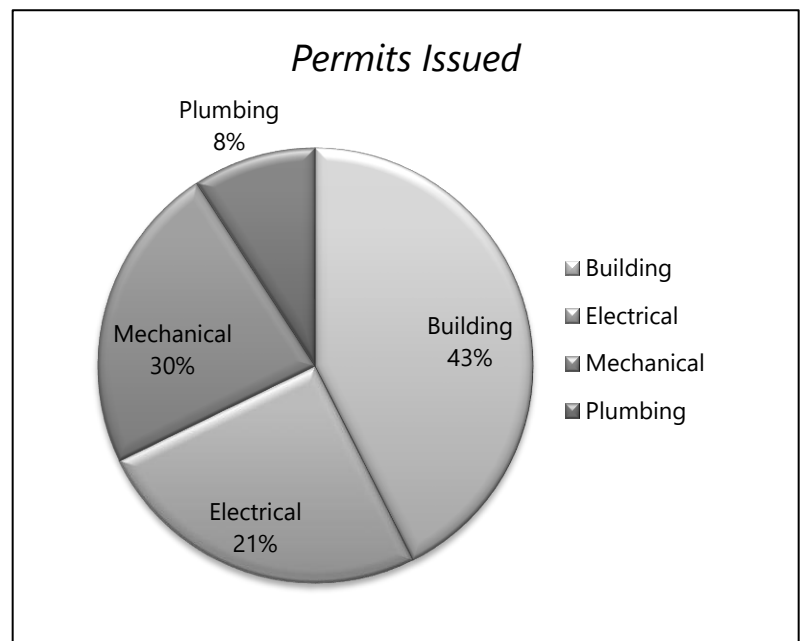
The Department of Building and Licensing Services is dedicated to safeguard the public safety, health, and general welfare through affordability, structural integrity, means of egress facilities, sanitation, light and ventilation, energy conservation and safety to fire fighters and emergency responders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

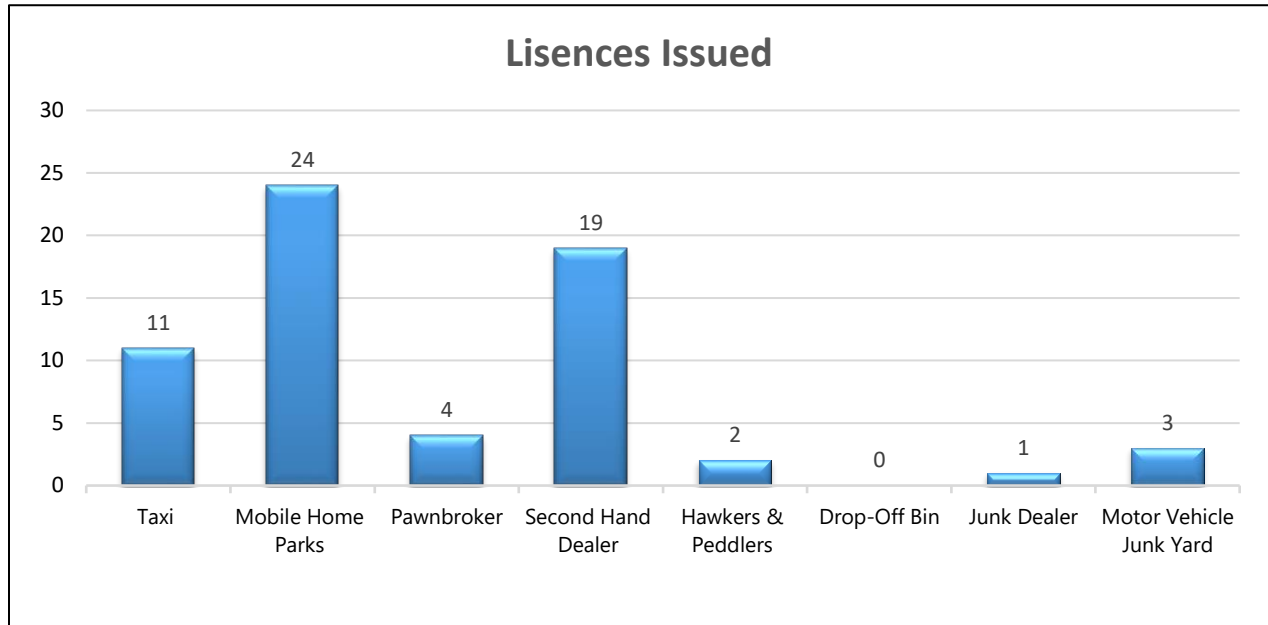
Over the course of Fiscal Year 2022 the Building Department has taken in 2,307 permit applications, 2,213 of those applications were issued, and the other 94 were either denied or are still pending. There was a declared construction value of \$80,914,910.49



<b><i>New Residential Structures:</i></b>		<b><i>New Commercial Structures:</i></b>
Mobile Homes:	27	Bank 7 Two Rod Rd
Single Family Homes:	53	Gas Station 717 Columbus Ave
Two Family Homes:	9	32,000SQFT Structure 321 Rochester Neck Rd
Multifamily Homes: (Condos and Apartments)	8	Bank 21 Farmington Rd
Total Dwelling Units:	287	Office Building 40 Charles St

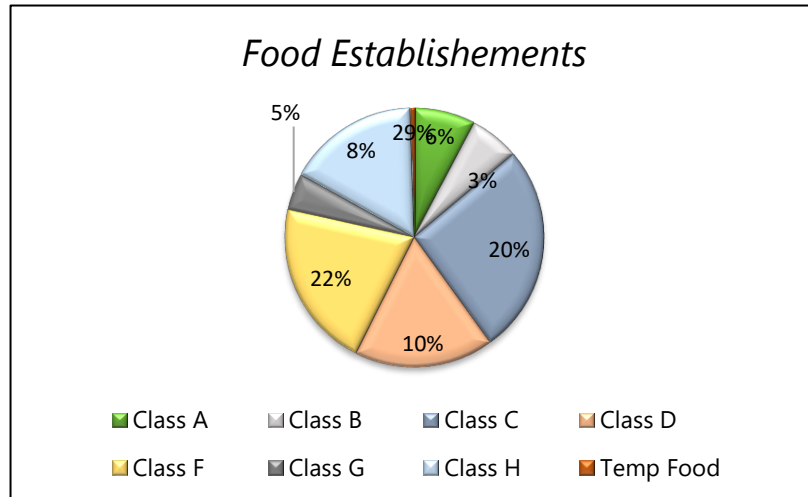
### ***Licensing:***

Building and Licensing is also responsible for licensing the City's Mobile Home Parks, Taxi Businesses, Taxi Vehicles, Taxi Drivers, Drop-Off Bins, Motor Vehicle Junk Yards, Junk Dealers, Second Hand Dealers, Pawnbrokers, and Hawkers & Peddlers. In total 64 licenses were issued, excluding food establishment licenses.



## ***Health:***

Our department is responsible for inspecting Food Establishments, Schools, Foster Care Homes, and Day Care Centers. During this Fiscal Year we issued 195 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*

Dr. Archana Bhargava, Regular Member

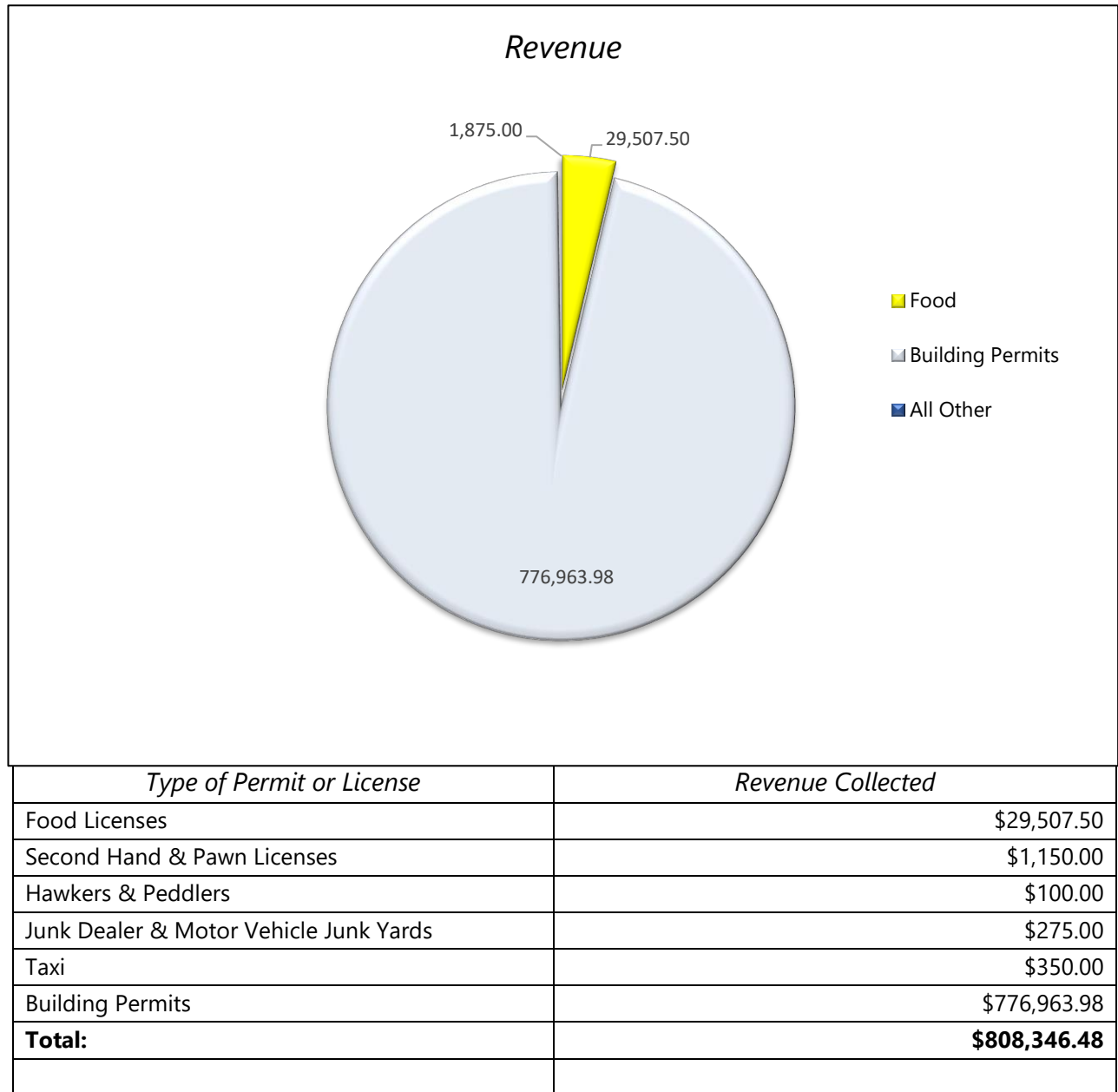
Jackie Fitzpatrick, Regular Member

Toni McLellan, Regular Member

Thomas Moon Regular Member

Mr. James Grant, Health Officer & Director of Building and Licensing Svcs

## Revenue:



Respectfully Submitted,

James Grant

**REPORT OF THE CITY CLERK**  
**FISCAL YEAR 2022**  
**July 1, 2021 – June 30, 2022**

**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, and the Appointments Review Committee. The City Clerk's office also assists with minutes for the Finance 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, 2021 to June 30, 2022: There were 162 babies born in the City of Rochester, 52 of which were born to Rochester residents. Additionally, 147 babies were born in neighboring communities to Rochester residents. There were 252 marriage licenses applied for and 80 marriage ceremonies reported for the Rochester residents. Additionally, 95 Rochester couples were married in other communities throughout NH. There were 405 deaths of Rochester residents.

**Dogs**

The City Clerk's office issued 5,931 dog licenses between May 1, 2021 and April 30, 2022, which is 1800 more than the previous fiscal year. There were 597 owners who received civil forfeiture letters for having unlicensed dogs 3 months past the due date. This is up just slightly from FY21, when there were 522 civil forfeitures issued. This number is still significantly lower than the clerk's office sees historically, with numbers normally over 1,000.

**Elections**

Special recognition goes to Susan Morris, Administrative Technician II, Jada Burrows, Administrative Technician II, Diane Moses, "semi" retired clerk staff, Cassie Givara, Deputy City Clerk, and all our dedicated, hardworking Election Officials who assisted with Rochester's Municipal Election on November 2, 2021 and the preparations for the 2022 elections.

The City Clerk supervised the above listed election and assisted with accepting new voter registrations, address changes, and party affiliation changes. Leading up to the elections, the Clerk's staff attended regular election trainings, which were offered remotely due to COVID. Clerk's staff coordinated each required Supervisors' Session and Moderators' Session. Staff also 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.

All checklists and election warrants were posted according to State Law.

The City Clerk's staff communicates with other town and city clerks throughout New England in order to keep the Election Database up to date and to ensure the checklist accurately reflects the current voter population of Rochester. In July, the City Clerk's office completed the "verification of the checklist" process; also known as the "purge." This a process which takes place every 10-years to notify voters who have not voted within 4-years of the most recent General Election that their name will be removed from the voter checklist if they do not re-register. The Clerk's office removed 5,159 voters from the voter checklist following the completion of this process.

As of June 30, 2022, there were 16,999 registered voters in Rochester, New Hampshire and the breakdown of party affiliation is as follows:

	Democrats	Republicans	Undeclared	Total
Ward 1	953	1,020	1,117	3,090
Ward 2	876	968	1,105	2,949
Ward 3	814	1,004	965	2,783
Ward 4	787	690	1,175	2,652
Ward 5	844	1,012	1,126	2,982
Ward 6	861	743	939	2,543
TOTAL	5,135	5,437	6,427	16,999

There were 265 new voters registered in Rochester between July 1, 2021 and June 30, 2022, 168 of these voters registered on Election Day. Of these new voters, 88 were new residents to New Hampshire. There were 5,409 voters removed from the checklist between July 2021 and July 2022 due to voter duplication, death, moving out of jurisdiction, and the aforementioned purge process.

Respectfully submitted,

*Cassie Givara*

Cassie Givara  
Deputy City Clerk

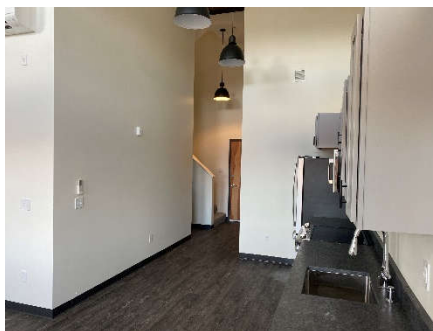
## ECONOMIC DEVELOPMENT ANNUAL REPORT: July 1, 2021 – June 30, 2022 (FY 22)

As the country, state, and city adjusted to the “new normal” of post-pandemic operations, businesses and developers continued to experience supply chain delays, unavailable products, and continued challenges hiring and retaining a workforce. Economic Development, the Greater Rochester Chamber of Commerce, and the NH Manufacturing Extension Partnership co-hosted two sessions of “Building the Pipeline: A Discussion on the Manufacturing Workforce in the Greater Rochester Area.” Employers implemented a variety of strategies and incentives to attract and retain workers, however businesses continue to struggle with staffing shortages.

Economic Development continues to collaborate with local and state resource agencies to assist our local businesses.

### Revitalization & Downtown Development:

- ❖ Scenic and Salinger and driveway paving – As part of the parking agreement with Chinburg properties, the City paved the entirety of Water Street for better vehicular access and snow removal
- ❖ ED staff continued to work with potential developers throughout the City.
- ❖ Staff continued to assist with Free Comic Book Day, Festival of Trees, Downtown Trick or Treat and other events took place in the City.
- ❖ Staff worked with the developers at 45-55 North Main Street on their RSA 79E approval. Staff also worked with two other local developers to receive extensions on their current approvals.



### Economic Development initiatives:

- ❖ Rezoning of GRDD – The Council passed a revised version of the Granite Ridge Development District Ordinance that will now allow some forms of residential housing along Route 11
- ❖ Wayfinding Phase III was installed which included the City Hall Campus. Economic Development worked with the Recreation Department to install signs at the following 3 locations: Kayak Launch, Squanamagonic and Pickering Ponds.

- ❖ Sig Sauer completed renovations on one of the two buildings it recently purchased in along Milton Road. Phase II will commence early in 2023.
- ❖ City-owned 38 Hanson St. was demolished in preparation for sale and redevelopment by Stonearch Development. Construction is slated to start in 2023.
- ❖ 55 North Main was sold and is slated for demolition in August 2022. The project is estimated for completion in June of 2024.
- ❖ Economic Development worked with the Codes and Ordinance Committee and other departments to update the outdoor dining ordinance.
- ❖ The Rochester Economic Development Commission worked to update the funding for the ED Fund. They plan to form a committee to work on potential projects.

#### Staff Development:

- ❖ Both Jenn and Mike continued their courses through the CeCD for their recertification.



### New Businesses

- |                                 |                                |
|---------------------------------|--------------------------------|
| ❖ Generations Arcade            | ❖ Mr Sippy BBQ                 |
| ❖ Prep Partners                 | ❖ Yo's Thai Street Food        |
| ❖ Circle K                      | ❖ Used to be Yours Consignment |
| ❖ LDI Solutions                 | ❖ Flowers by Leslie            |
| ❖ Pella Windows and Doors of NE | ❖ Gentle Dental                |
| ❖ Sprinkles and Smiles          |                                |
| ❖ Dash of Glam Nail Bar         |                                |





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

## **COMMUNITY DEVELOPMENT DIVISION – FY 2022**

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 2022 period (July 1, 2021 – June 30, 2022), the Community Development Division drafted and submitted the CDBG Annual Action Plan. Due to the changes in staff this report was not submitted to HUD until the first quarter of 2023. HUD also provided extensions on the Annual Action Plan and CAPER (Consolidated Annual Performance Evaluation Plan).

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, and building improvements for the Homeless Center for Strafford County, Rochester Child Care Center

### **Key Accomplishments:**

- Continued CDBG support for homeless shelters (Homeless Center for Strafford County, My Friend's Place, and Cross Roads House)
- Homeless Center for Strafford County opened its new shelter located on Washington Street in October 2021 with the help of CDBG funding.
- The Community Development Coordinator continued assisting Community Action Partnership of Strafford County with its Weatherization program with providing Environmental Reviews on eligible
- The Gafney Home was awarded funding to create senior housing in the Gafney Home with the help of the Community Development Coordinator. The City of Rochester will be the fiscal sponsor for the grant.
- Easter Seals Affordable Housing Project: Easter Seals received \$1,000,000 for the work to be done at Champlin Place. This will be permanent supportive housing for low-moderate income seniors. The City will be the fiscal sponsor for this along with Gafney Home through CDFA (Community Development Finance Authority)
- The Historic District Commission Façade and Sign Program used the remaining CDBG funds to assist Yo's Thai Street Food in obtaining new signs.

# **REPORT OF THE ROCHESTER FIRE DEPARTMENT**

## **FISCAL YEAR 2022**

*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 with 4 shifts each with 6-8 on-duty firefighters and 2 company officers, 24 hours a day, 7 days a week. The daily Emergency Response Staffing is assigned as follows;

#### Central Fire Station, 37 Wakefield Street

1 Captain

4-6 Firefighters

#### Gonic Fire Station, 7 Pickering Road

1 Lieutenant

2 Firefighters

These hard-working professionals provide fire, rescue, and public assistance for the entire city including, East Rochester and Gonic. They are supported by the administrative staff who generally work Monday through Friday out of Central Fire Station. Admin staff consists of a Chief, Assistant Chief, Deputy Chief of Operations, Deputy Chief of Training, Deputy Chief of Prevention. All Administrative Staff also respond to emergency calls as needed (on and off duty) to provide command and control of events with a larger span of control. The duty shift is also supplemented by off-duty personnel by use of emergency call-back.

During FY22, RFD saw two retirements and several departures within the department; Deputy Chief of Training Darryl Jeffers and Chief Mark Klose retired from the fire service. All remaining Call Force members; Call Captain Scott Sneirson, Call Lieutenant Marc Desroisers, Call Firefighters Gayden Lambert and Casey Couch all resigned from the department. Firefighter Alex Wood resigned for a job with Portland Maine Fire Dept. Executive Secretary Julia Libby resigned from the department to pursue other ventures.

With the departure of these members (and two from FY21), the department

welcomed new members; Executive Secretary Kelly Gagne, Firefighters Jeremy Bacon, Ritchie McCarville, Dawson Cotreau, Jack Healey and Interim Chief Perry Plummer, who filled the role as Chief during the process to find a permanent Chief. The following promotions also took place; Lieutenant Jarrod Wheeler to Deputy Chief of Operations, Firefighter Micah Ruel to Lieutenant and Firefighter Devon Pageau to Lieutenant.

## OPERATIONS

Our department continues to be challenged by increased demands for service. Rochester Firefighters responded to over **3039** incidents in this fiscal year. This represents an increase of **269** calls from the previous fiscal year. Response to fire related calls has remained steady for the past couple of years, while emergency medical responses have increased around 30% each year!

TYPE OF CALL	FY20	% Change	FY21	% Change	FY22
Emergency Medical Calls	754	+30 %	977	+32 %	1285
All Other Calls	1708	+5%	1793	-2%	1754
<b>TOTAL CALLS</b>	<b>2462</b>	<b>+12%</b>	<b>2770</b>	<b>+9%</b>	<b>3039</b>

Our firefighters continue to provide the professional response needed to mitigate emergency situations, but their focus is always to compassionately support the people and families involved in these emergencies. Many of the citizens we interact with are having the worst day of their lives, and we work hard to make the impact as little as possible.

The fire service relies on mutual aid to mitigate large incidents. In Fiscal Year 2022, the department assisted other communities **38 times**. Providing mutual aid to the following communities in NH; Somersworth, Strafford, Dover, Barrington, Milton, Farmington, Barnstead, Northwood, and in Maine; Lebanon, Berwick, North Berwick, and Sanford. When a fire occurs in Rochester that requires a 1<sup>st</sup> Alarm response, these communities respond into our city and assist. In fact, with a 1 alarm fire, we receive assistance from 7 mutual aid companies at each event (some to the scene, some to station coverage).

At first glance, it would appear that we provide much more mutual aid than we receive. It actually leans in our favor, with multiple towns and cities coming to Rochester for each of our fires (somewhere around **100 companies** per year), and usually 1 (sometimes 2) Rochester companies responding mutual aid to other communities (**38 times** in FY22) for fires. Our mutual aid system is working very well, and we could not operate safely without it.

Rochester Fire responded to 134 fire related calls with 14 of those being building fires:

The following table shows a breakdown of each call category over the last three fiscal years with a clear indicator of a continuing trend for increased emergency medical calls.

TYPE OF CALL	FY20	FY21	FY 22
Building Fires	16	21	14
Cooking Fires	6	7	9
Vehicle Fire	18	17	23
Carbon Monoxide Present	22	14	21
Emergency Medical Calls	753	979	1285
Vehicle Accidents (Injury)	145	147	123
Vehicle Accidents (No Injury)	220	232	263
Alarms	329	287	332
Service Calls	152	197	182
Other	801	859	787
<b>TOTAL CALLS</b>	<b>2462</b>	<b>2770</b>	<b>3039</b>

## 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. This year all 4 shifts were provided a full firefighter survival skills class with an outside instructor using NH Fire Academy props delivered here to the city. The 4 shifts all participated in live fire training at the Hollis Maine Fire Training facility. This training is a rare and extremely important opportunity to both refresh skills in firefighting and ensure best practices.

Additionally, this builds a team environment among the personnel.

After the retirement of the Training Officer on 1/30/22, the position was left vacant in order for the future Chief to fill the position. It is currently unfilled due to the command structure reorganization that is in progress. While unfilled, the Deputy of Operations and Captains have been managing the training.

## **FIRE PREVENTION**

The Fire Prevention Division is responsible for fire and incident investigations, community inspection programs, permitting, plans reviews, public education and community risk reduction programs. This division is staffed by the Deputy Chief of Fire Prevention.

Permits Issued	Sprinkler Systems	Fire Alarms	Hood Suppression	Tank Removal	Blasting	Place of Assembly	Pyrotechnics	Approvals & Reviews
160	26	28	2	7	6	74	17	470
\$20,386.00	\$16,092.00	\$3,887.00	\$87.00	\$100.00	\$150.00	\$0.00	\$70.00	\$0.00

Inspections Completed	Car Seat Installations
498	18

Fire Prevention Weeks was focused on the “Sound of the alarm”. DC Hughes, Executive Secretary Kelly Gagne and Marshal the Dog visited nine elementary schools and twenty classrooms. They had direct contact with 326 children pre-school through the second grade. They focused on what a smoke alarm looks like, how it sounds, changing batteries and how to do home escape plans.

During the FY 22 period, the Fire Prevention Division started to stand up the Community Risk Reduction program, which will be focused on educating the public on a variety of Fire and Life Safety issues. The goal of education and intervention will be to increase one on one interactions, decrease calls and increase the public’s knowledge on a variety of topics. In addition, the division worked with several support agencies to strengthen the relationships so that multiple agencies could work together and to pool resources. The Deputy Chief of Prevention attended community events across the City in which he identified Elderly and Adult services and education, trips and falls, medication management and code enforcement education as target areas for FY23.

A notable example of Community Risk Reduction program working to improve a person’s situation follows;

On June 6<sup>th</sup>, D shift responded to a local resident for a medical call. The Captain emailed the Deputy Chief of Prevention shortly after the call to let me know that there

were two elderly women both with poor health living in a single wide with structural issues to the floor and extreme hoarding. We immediately had this site flagged in IMC so that all emergency responders were aware.

On June 18<sup>th</sup>, B Shift responded to the same location for another medical call. The Captain contacted the Deputy Chief of Prevention due to the same concerns mentioned above but described a situation that would prevent any egress from the building during an emergency. We observed extreme hoarding conditions with only a path that allowed for heel to toe movement from one end of the trailer to the other. It was clear that the flooring in the trailer had structural issues as noted by the officer on previous calls. Due to the hoarding conditions, no windows or the second means of egress were accessible, the only way in or out was through the front door, which was not a functional means of egress. The porch to the front door was rotted, broken and leaned to the left, which door from being able to be open. When open the door could not be completely opened, as the porch would push the open door closed. One person in the home was transported to Wentworth Douglas and her sister followed in her vehicle.

It was clear that this home was in a condition that they were to have a fire someone would likely perish. It was also clear that for any emergency responder to assist them during an emergency was putting responders at risk. The Deputy Chief of Prevention then decided the best course of action was to go to Wentworth Douglas Hospital to speak with the on duty social worker to see if we could find a solution to help both these individuals. A call was also placed a call to Adult and Elderly Services. Later that day we were contacted by the Department of Health and Human Services who had just completed a site survey and wanted to find a long-term solution.

The Deputy Chief of Prevention was able to get Positive Transitions to volunteer their time to build a new porch and do repairs outside the home. They have a certified carpenter living in their facility and part of their conditions to live in the home they must be good stewards of the community and to volunteer. We referred DHHS to the Share Fund and they were able to secure funds for the material. DHHS hired a company to come and assist with reducing the amount of hoarded materials, bringing in a dumpster and providing staff. Lastly, DHSS has been able to provide them with counselors to assist with the mental health portions of hoarding. We recently picked up the materials and delivered them to the site. We are happy to report that the porch and other repairs have been completed.

Due to the work of multiple departments and agencies, we were able to start a process that provided these women relief and have made them a little bit safer. This is a true example of what Community Risk Reduction can do in conjunction with multiple agencies working together to go beyond just the call.

## **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 Holiday 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,

Dennis Dube Jr.  
Chief of Department

## **REPORT OF THE LEGAL DEPARTMENT 2021-2022**

The following is a report of the activities of the City of Rochester Legal Department for the fiscal year beginning July 1, 2021 and ending on June 30, 2022:

As of June 30, 2022, the following actions involving the City of Rochester were/are being litigated in various New Hampshire and Federal Courts:

1. City of Rochester v. U-Haul Company  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 471-2021-CV-1476
2. City of Rochester v. MJC Seacoast Ventures 24 LLC  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 471-2018-CV-116
3. City of Rochester v. Designer Kitchen & Bath  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 471-2018-CV-97 through 104
4. City of Rochester v. Steven Foss  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 471-2020-CV-159
5. Weeden d/b/a Amazon Park v. City of Rochester New Hampshire, et al  
Strafford County Superior Court Case No. 219-2017-CV-00175
6. City of Rochester v. Leander Jolly  
Strafford County Superior Case No. 219-2020-CV-00176
7. Rochester Agricultural & Mechanical Association v. City of Rochester  
NH Supreme Court No. 2022-0538  
Strafford County Superior Court Case No. 219-2022-CV-00144
8. Mazzola Family Realty Trust v. City of Rochester  
BTLA Case No. 29735-19PT
9. Rochester Fire Department JoJo K, LLC  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 471-2021-CV-00174
10. Methuen Construction v. City of Rochester  
Arbitration Case No. 01-22-0000-2682
11. Parents Unite for Kids Health, Inc. v. Dover School District, et al  
Strafford County Superior Court Case No. 219-2021-CV-304
12. John Doe v. City of Rochester, et al  
Strafford County Superior Court Case No. 219-2021-CV-365



13. Raymond Felts v. City of Rochester  
Strafford County Superior Court Case No. 219-2022-CV-27
14. Steven Lemay v. City of Rochester  
7<sup>th</sup> Circuit – District Division – Rochester Case No. 219-2021-CV-229
15. Gail Lyle and Robin Lyle v. City of Rochester, et al  
Strafford County Superior Court Case No. 219-2021-CV-271
16. FMH Health Services LLC v. City of Rochester  
Strafford County Superior Court Case No. 219-2021-CV-00265
17. Estate of Marjorie Johnson  
7<sup>th</sup> Circuit-Probate Division-Dover Case No. 319-2020-ET-55

Additionally, the Legal Department was involved in numerous meetings regarding NPDES, the National Prescription Opiate Litigation, and Juul Labs, Inc. 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 2021-2022**

In July 2021 the Library fully re-opened to the public following the Covid-19 pandemic. This meant that patrons no longer needed to make appointments to use the Library could come in and browse at their convenience. The pandemic did continue to impact some services, however: foot traffic was slow to recover, meeting room capacity was limited, and modifications had to be made to Story Times and other in person programs.

The Library circulated 122,983 items from the physical collection in FY22, and an additional 24,114 digital items. For perspective, that is about 500 items a day. 72,697 visitors came to the library during the fiscal year, for an average of just under 250 per day.

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. Overdrive, the primary platform for lending digital audio books, eBooks, and eMagazines, and is offered in partnership with other libraries in the state. In FY22 Rochester residents checked out 18,783 titles from Overdrive. Hoopla, the other platform for streaming and downloading eBooks, audio books, graphic novels, music, and films, circulated 5,331 titles.

Although most pandemic restrictions were eased, finding ways to offer programs continued to be a challenge. The solution was a combination of virtual and in person programs; the latter held outside or inside with limited attendance.

Summer Reading Programs for children, teens, and adults were a virtual/in-person hybrid, with reading being logged virtually, craft activities picked up at the Library and completed at home, and in-person programs held outside.

Other Children's programs included several StoryWalks, outdoor Story Times (weather permitting), monthly Take-It and Make-It crafts, an outdoor Santa Visit and a February vacation downtown StoryWalk/scavenger hunt. Because Covid vaccinations were not available for young children, indoor Story Times were updated to address parents' concerns. The new format includes several books read by a librarian, followed by a "Stay and Play" period so families could choose for themselves how long they wanted to spend in the Children's Room. New programs included an exhibit of student art from all eight of Rochester's elementary schools, and Story Baskets, which are an interactive

approach to reading, pairing a book with finger puppets or other manipulatives to bring a story to life for both the child and the caregiver.

Beginning in August, the Library began implementing an institution wide reorganization; modifying workflows and staff responsibilities to better meet the needs of the community. Part of that reorganization was the designation of a librarian to focus on providing increased and more varied programs for adults. This has resulted in a number of well attended library programs and an increase in participation in Library events.

Ongoing programs include the True Crime Book Group, the Take-It and Make-It for Adults (both monthly) and the Writer's Group (bi-weekly). Individual programs have included "Remembering the Titanic", "Russia, the United States and the War in Ukraine", and "Black Bear Happenings".

In addition, the Library has hosted a variety of New Hampshire Humanities programs, including "New England Lighthouses and the People Who Kept Them", "Heroes and Homecomings: Norman Rockwell and World War II", and "Songs of Emigration: Storytelling through Traditional Irish Music".

AARP Tax Help began in February and ran through mid-April. Starting in March, Health Market Connect, a program funded by federal grants money, began conducting weekly workshops to assist local residents in finding and enrolling in affordable insurance plans.

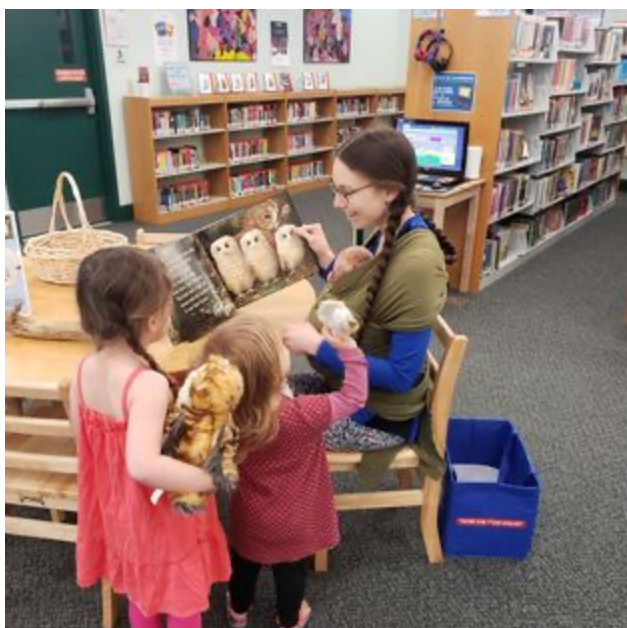
In February, as part of its mission to provide free and easy access to contemporary art, the Rochester Museum of Fine Arts hung more than 20 pieces from its permanent collection on the second floor of the library.

Respectfully submitted,  
Marie Lejeune  
Director, Rochester Public Library



# Rochester Public Library

65 South Main Street | Rochester, New Hampshire 03867 | 603.332.1428







## **REPORT OF THE PLANNING AND DEVELOPMENT DEPARTMENT**

**July 1, 2021 – June 30, 2022**

### **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.

### **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 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.

Planning Board Members include: Robert Amy, Paul Giuliano, Mark Sullivan – City Manager Appointee, , Mark Collopy, Don Hamann – City Council Liaison, Peter Bruckner, Keith Fitts, David Walker, James Hayden, Matthew Richardson, Michael McQuade, Alexander de Geofroy – City Council Liaison.

### **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, 2021 to June 30, 2022):

**Lydall, Inc., 134 Chestnut Hill Road** Request for an extension to an approved site plan to construct a 46,800 s.f. manufacturing building addition with associated parking, loading area and driveway construction. Case# 216&221 – 32, 186, 187 – I – 20

**10 Farmington Road, LLC, 14 & 10 Farmington Road** (by TF Moran, Inc.) Site plan and conditional use permit to construct an 8,000 s.f. building addition and parking lot expansion. Case# 221 – 158&159 – GRD – 21

**Packy's Investment Properties, LLC, 87 Milton Road** Site plan and conditional use permit for change of use from retail to self-storage facility. Case# 210 – 48 – HC – 21

**Jeffrey Gudim, 131 Pickering Road** (by Jeffery Gudim) Lot line revision for expanded pool location. Case # 141 – 38&39 – R2 – 21

**New England Gaming, LLC, 7 Milton Road** (by Richard Bedrosian) Site plan to allow a function hall/ charitable gaming operation. Case# 222 – 94 – HC – 21

**L. P. Gas Equipment, Inc., 111 Northcoast Drive** (by Norway Plains Associates, Inc.)  
Amendment to Approved Project to install an additional railroad track and unloading rail to the north of the existing track. Case# 210 – 16 – I – 21

**Ossipee Aggregates Corporation, 99&79 Northcoast Drive**(by Norway Plains Associates, Inc.)  
Amendment to Approved Project to install additional railroad track and unloading rail to the north of the existing tracks. Case# 210 – 18&21 – I – 21

**401 North Main Street, LLC., 0 North Main Street** (by TFMoran, Inc.) Nonresidential Site Plan  
Application to construct a proposed auto dealership with a 1-story building and associated improvements, including and not limited to, access, grading, storm water, management systems, utilities, lighting, and landscaping. Case# 114 – 7 – HC – 21

**Laperle Family Revocable Trust, 60 Haven Hill Road** (by Norway Plains Assoc.) Request  
for an extension to meet precedent conditions for an approved 5-Lot subdivision with new road. Case# 255 – 24-1 – A – 21

**Bruce Wotton, 127 Meaderboro Road** (by Norway Plains Associates, Inc.) 5-Lot Subdivision.  
Case# 232 – 18 – A – 21

**The Cormier Family Revocable Trust of 2001, 110 & 116 Chamberlain Street** (by Norway  
Plains Associates, Inc.) Lot line revision. Case# 228 & 239 – 6 & 8 – A – 21

**David A. & Lisa A. Lawrence, 24 & 28 Stonewall Drive** (by Norway Plains Associates,  
LLC.) Lot line revision. Case# 223 – 11 & 11-5 – R1 – 21

**Robert & Mary Small, 163 Whitehall Road** (Berry Surveying & Engineering) 3-Lot  
Subdivision. Case# 240 – 57 – A – 21

**City of Rochester, 0 Eisenhower Drive** (by Keach Nordstrom Associates) Proposed 2-Lot  
Subdivision for construction of a water tank. Case# 237 – 3 – A – 21

**Billings Family Revocable Trust, 161 Chesley Hill Road** (by Northam Survey, LLC.) 2-Lot  
Subdivision. Case# 246 – 30 – R1 – 21

**Egwanulti Farms, LLC, 996 Salmon Falls Road** (by Horizons Engineering) 2-Lot  
Subdivision. Case# 241 – 5 – A – 21

**Golden Oaks Development, LLC, Freedom Drive** Request for an extension to meet precedent  
conditions for an approved 17-Lot subdivision and Conditional Use Permit.  
Case# 110 – 10, 10-2 thru 10-18 – R1 – 20

**Rob Graham, 0 Norway Plains Road** (Tighe & Bond, Inc.) Modification to Approved  
Project. Case# 215 – 17 – R2 – 21

**Packy's Investment Properties, LLC, 87 Milton Road** (by Berry Surveying & Engineering)  
Amendment to approved project to add outside storage. Case# 210 – 48 – HC – 21

**George Family Trust, Justin Lane** (by Ambit Engineering) 3-lot Subdivision.

Case# 260 – 6 – A – 21

**Real Estate Advisors. Inc., 24 Jeremiah Lane** (by Berry Surveying & Engineering) Request for an extension to meet precedent conditions for an approved 54 lot subdivision.

Case# 223 – 21 – A – 19

**G&P Boston Properties, 45 & 55 North Main Street** (by Fuss & O'Neill) Lot Line Revision and Site Plan to construct a 6-story residential building with first floor commercial space and parking garage. Case# 121 – 372,373,400 – DC – 21

**CEM 3 Holdings, LLC, 7A Laura Drive** (by Berry Surveying & Engineering) 2 Lot Subdivision.

Case# 235 – 27 – R1 – 21

**Hope on Haven Hill, Inc, 38 Charles Street** (by Norway Plains Associates, Inc) Site plan to remove existing church and build a new 3,700 sf office building.

Case# 125 – 214 – R2 – 21

**Easter Seals NH Inc., 215 Rochester Hill Road** (Norway Plains Associates) Extension to meet precedent conditions to an approved Site Plan. Case# 243 – 39 – A – 21

**Public Service Co of NH, 74 Old Dover Road** (by TF Moran) Site Plan to install one (1) 2,600 +/- sf prefabricated fleet storage enclosure within the existing paved storage yard.

Case# 136 – 20 – R1 – 21

**Easter Seals New Hampshire, Inc., 215 Rochester Hill Road** (Norway Plains Associates) Modification to an approved site plan to reduce the overall number of senior dwelling units from 80 to 65 and minor adjustments to the overall footprint of the building. Case# 243 – 39 – A – 21

**Richard Bedrosian, New England Gaming, LLC, 7 Milton Road** (by Arcadia Construction) Request for an extension to meet precedent conditions for an approved 20,000 sf function hall/charitable gaming operation.

Case# 222 – 94 – HC – 21

**Great Woods Development, LLC & William Gregory, Bailey Drive** (by Norway Plains Associates, Inc.) Lot Line Revision. Case# 224 – 324-37&324-38&324-48 – R1 – 22

**Victoria Perez, Ko-Go, LLC, 0 Farmington Road** (by Norway Plains Associates, Inc.) Site plan for a proposed electric vehicle charging facility. Case# 208 – 16 – GRD – 22

**Michael Hagan, Hagan's Motor Pool, Inc., 152 Farmington Road** (by Norway Plains Associates, Inc.) Site plan for a 3,300 square foot addition off an existing office and service building. Case# 208 – 6-1 – GRD – 22

**Groen Construction, 29 Wadleigh Road** (by Jones & Beach Engineers, Inc.) Site plan and conditional use permit to construct a 52-unit 17,455 s.f. apartment building.

Case# 137 – 35-1 – HC -21

**Christine Russo, Soucy-Russo Revocable Trust, 30 Blackwater Road** (by Norway Plains Associates, Inc.) 2-lot subdivision Case# 257 – 10 – A – 22

**Heather Williams, Tara Estates Community, 716 Salmon Falls Road** (by Norway Plains Associates, Inc.) Amendment to an approved 1986 Site Plan to change the layout of 53 sites and the road known as Diamondback Case# 224 – 309 – A – 22

**The City of Rochester, Dept of Public Works, 0 Cross Rd** (by Greenman-Pedersen, Inc.) Lot Line Revision Case# 203 – 29-4 – A – 22

**Farmington Associates, LLC, Ridgeside Development Phase II, 120 Marketplace Blvd** (by Jones & Beach) Extension to meet precedent conditions to an approved Site Plan. Case# 216 – 8,9,10 – GRD – 15

**Waterstone Rochester, LLC, The Ridge, 120 Marketplace Blvd** (by Jones & Beach) Site plan to construct a 5,460 sf restaurant and a 7,178 sf of retail space. Case# 216- 11 – GRD – 22

**Dennis & Janine Allfrey Family Trust, 18 Sampson Road** (by Norway Plains Assoc) 3-lot Subdivision. Case# 231 – 18 – A – 22

**Jeffrey & Nikki Metayer, 185 Salmon Falls Road** (by Norway Plains Assoc) Lot Line Revision to allow lot 7-1 to have 150' of frontage Case# 211 – 7-1&7-2 – A – 22

**Jeffrey & Nikki Metayer, 185 Salmon Falls Road** (by Norway Plains Assoc) 2-lot Subdivision Case# 211 – 7-1 – A – 22

**G&P Boston Properties, 55 No Main Street** (by Fuss & O'Neill) Extension to meet precedent conditions to an approved Site Plan. Case# 121 – 372, 373 & 400 – DC – 21

**Haven Hill Road, LLC, Kevin McEneaney, 0 Haven Hill Road** (by McEneaney Survey Associates) 5-lot Subdivision Case# 242 – 9-2 – A – 22

### **PLANNING BOARD ACTIVITY**

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

#### ***Planning Board applications (FY22)***

	<b>Total</b>	<b>Approved</b>	<b>Denied</b>	<b>Total Lots</b>	<b>Withdrawn</b>	<b>Continued to next FY</b>
Subdivisions	11	11	0	31	0	0
Lot Line Revisions	7	7	0	0	0	0
Site Plans	12	11	0	0	1	0
Extensions	8	8	0	0	0	0
Amendments	4	4	0	0	0	0
Modifications	2	2	0	0	0	0

Impact Fees Waiver Requests	0	0	0	0	0	0
<b><i>TOTAL</i></b>	<b><i>44</i></b>	<b><i>43</i></b>	<b><i>0</i></b>	<b><i>31</i></b>	<b><i>1</i></b>	<b><i>0</i></b>
	<b>Total</b>	<b>Allowed without further review</b>		<b>Sent to PB</b>	<b>Withdrawn</b>	<b>Continued</b>
Minor Site Plan	9	9		0	0	0
Special Downtown	1	1		0	0	0
Day Care	2	0		2	0	0
Home Occupation	10	10		0	0	0
<b><i>TOTAL</i></b>	<b><i>22</i></b>	<b><i>20</i></b>		<b><i>2</i></b>	<b><i>0</i></b>	<b><i>0</i></b>

### **OTHER PLANNING BOARD ACTIVITY**

In addition to the applications listed above, the Planning Board 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:

- Adopted an ordinance allowing for art murals

### **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**

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 47 Zoning cases, 4 Motions to Rehear, and 4 Administrative Appeals, of which 1 was approved and 3 were denied. Of the 47 cases there were 19 Variances (14 approved, 4 denied, and 1 withdrawn), 19 Special Exceptions (17 Approved and 2 denied).

*The board is comprised of the following members:*

Robert Gates, Chair  
Larry Spector, Vice Chair  
Leo Brodeur  
James Hayden  
Michael King  
James Connor, *alternate*  
Lance Power, *alternate*  
Matthew Winders, *alternate*

## Arts & Culture Commission

The Arts and Culture Commission members include: Matt Wyatt (Chair), Palana Belken, Ashley Desrochers (City Council Rep), Kris Ebbeson, Jamie Kinsley, Ed Pacht (Poet Laureate), Amy Marie Regan, and Chloe White.

After 10 years of service to the Arts & Culture Commission, Matt Wyatt, resigned as the Chair. On behalf of the A&CC we commend him for his dedication and love for the arts in the City of Rochester.

### **Rochester Arts Awards**

The Rochester Arts Awards were held on September 27, 2021 at the Governor's Inn.

#### **Award winners include:**

- 1) Tom Glover, Painter — Tom Glover has been chosen by the Commission for Arts & Culture as the city's distinguished 'Artist of the Year' for 2020. Glover is a brilliantly talented painter and Rochester resident. His thoughtful abstract and landscape paintings have received regional and national attention and praise. Glover's work has been exhibited in a variety of venues, including the Rochester Museum of Fine Arts. Glover has taught at the University of New Hampshire and teaches presently at Sanctuary Arts in Eliot, Maine. He has been an Artist in Residence on Appledore Island for the Shoals Marine Laboratory. He is also an oil painting restorer and works as a picture framer and art restorer at Riverstones Custom Framing in downtown Rochester.
- 2) John Gisis, Photographer — Gisis is a talented photographer and documentarian. His work focuses on the State of New Hampshire and his hometown of Rochester, specifically downtown. Gisis shares his work widely on social media and the positive response is overwhelming. He released a Rochester calendar for the holiday season and a portion of the proceeds were used to support local charities.
- 3) Waterstone Properties, Supporter of Arts — Waterstone Properties, which owns and operates The Ridge Marketplace, was a financial sponsor for the Rochester Museum of Fine Arts and commissioned a large-scale mural for the side of one of their commercial spaces. Waterstone also worked with Spaulding High School students to create vinyl window coverings for a few of their vacant storefronts.
- 4) Tanya Lee Hervey, Photographer and Educator — Hervey is a professional photographer and Rochester resident. She recently relocated her business to South Main Street, above the Chamber of Commerce. She also founded the Rochester Photography Learning Center, which provides targeted learning opportunities to people of all ages and skill levels.
- 5) Mike Durkee, Muralist — Durkee was commissioned by the Rochester Museum of Fine Arts to create a massive mural at the entrance of the hallways of the Community Center, where the RMFA exhibits more than 150 pieces of art. The mural is called "All are Welcome

Here” and depict people of all backgrounds joining together to create a fun and vibrant community. Durkee also designed and painted the outdoor dining barriers in downtown Rochester.

- 6) Ed Pacht, Poet — Pacht is a thoughtful and creative poet and writer. He has participated in local storytelling events, Writer’s Night at Riverstones Custom Framing, and has contributed his work to a variety of artistic endeavors. Pacht is also a resident of downtown Rochester.
- 7) Bianca Mireles, Muralist — Mireles is a Texas native that relocated to the greater Rochester area a few years ago. Mireles is responsible for working with Bernier Insurance to create the “Space Moose” mural in the Union Street parking lot and another large-scale mural in the Rochester Community Center, commissioned by the Rochester Museum of Fine Arts.
- 8) Julian Long, Rochester Writer’s Night and Supporter of the Arts — Long runs Rochester Writer’s Night which encourages local authors to get together to share works and collaborate. He is also a grant writer for the City of Rochester’s Department for Economic Development and has contributed his talents to several arts, cultural, and historical projects all over the city.
- 9) Rochester Performance & Arts Center, Porch Fest — RPAC is responsible for starting the popular Porch Fest event that draws hundreds of people to Rochester to support local music. Porch Fest is a free outdoor event that organizes bands of all genres to set up outdoor stages around downtown. The proceeds from the event support music education for underprivileged students.
- 10) Walter Leffler, Chef — Leffler is now the head chef at Revolution Taproom & Grille. Over the course of his career, he has led the culinary programs at renowned Hilton hotels including the Willard Room at Washington D.C.’s Willard Intercontinental just outside the White House grounds, where former First Lady Nancy Reagan dined three times a week and the Hilton Short Hills in New Jersey, the only 5-Diamond Hilton restaurant worldwide. A guest chef at the James Beard House on dozens of occasions, Leffler even cooked for the late, great Anthony Bourdain’s “Kitchen Confidential” launch party.
- 11) Rachel Carpenter, Muralist — Carpenter was commissioned by Jess Clay and the Making Ours Great volunteer group to create a mural for a highly trafficked area of the downtown. The “Honey Bee” mural is a vibrant addition to the downtown and has been very positively received by the public.



## Historic District Commission

The Historic District Commission reviewed 14 applications from July 2021 until June 2022. 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.

<b>Applicant</b>	<b>Address</b>	<b>Proposed Activity</b>	<b>Approval Date</b>
Metro by T-Mobile	42 So Main Street	Sign	7/21/2021
G&P Boston Properties	55 No Main Street	Demolition	9/1/2021
Scenic Salinger, LLC	10 & 14 No Main Street	Roof Deck	9/1/2021
City of Rochester	11 Barker Court	Demolition	10/20/2021
Rochester Main Street	2 Wakefield Street	Sign	10/20/2021
City of Rochester	19 Wakefield Street	Window & Door Replacement	11/17/2021
Yo's Thai Street Food	12 Union Street	Sign	1/19/2022
Michael Bech	66 So Main Street	Exterior Lighting	1/19/2022
City of Rochester	38 Hanson Street	Demolition	2/16/2022
First Seacoast Bank	17 Wakefield Street	Generator Install	3/16/2022
Scenic Salinger, LLC	10-14 No Main Street	Wayfinding Signage	4/20/2022
Stone Arch Development Corp.	38 Hanson Street	16-unit mixed use building	4/20/2022
Austin Brunet	1 Wakefield Street	Sign	4/20/2022
Clear Choice MD	77 So Main Street	Site Renovations	5/18/2022

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 Members include: Daniel Nickerson, Mark Jennings, Merry Lineweber, Kevin Sullivan, Barbara Soley, Michael Dionne, Mike Kirwan.

The Rochester Conservation Commission accomplished the following between July 2021 and June 2022:

- Reviewed roughly 7 “Intent to Cut” applications. This is double from last year.
- Reviewed 1 “Intent to Excavate” applications.
- Reviewed 3 “NH Dept. of Environmental Services (DES) Wetlands Dredge and Fill” applications.
- Reviewed 6 “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.
- 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.
- The Con Com voted to expend \$30,000 in additional funds toward the land conservation project at Champlin Forest, which when combined with the vote from the last meeting, would total \$200,000 from the Conservation Fund for this project.
- Conservation efforts have expanded at the William H Champlin, Jr. Forest off of Route 108 with the addition of 122 acres adjacent to 185 acres already protected. Funded through the Rochester Conservation Commission, Land and Community Heritage Investment Fund (LCHIP), the Aquatic Resource Mitigation Fund (ARM) and over 250 donations; the combined 307-acre parcel can continue to be a valuable community resource.

## **REPORT OF THE POLICE DEPARTMENT 2021-2022**

### **Overview**

Rochester consists of an approximate area of 46 square miles, with an estimated population of 32,000. 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 ambulance.

A three-member Police Commission Board elected by the citizens serves the City. This was an election year. Representing the citizens in the first half of the year were Commissioner Derek Peters, Commissioner David Stevens, and Commissioner Lisa Stanley. In the second half of the year the citizens were represented by Commissioner Derek Peters, Commissioner David Stevens, and Commissioner David E. Winship, Jr.

### **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 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: Officer Kristine Bibeau, Officer Zachary Vatcher, Officer Zachary Masse, Officer Zachary Wilson, K9 Ripley, Evidence Technician Edward Cilley, Specialist M. Hill, Officer Logan Allen, Officer Zachary Marsh, Officer David Lombardi, Officer Shane Downs, Officer Manolin Terrero, Officer Alexander Howardkoppes, Officer Steven McPherson, Specialist Alisha Wood, Admin Tech Shauna Andreoli.

The following personnel left employment during this reporting period: Specialist Lauren Veno, Officer Joseph Oswalt, Officer Alexander Turgeon, Evidence Technician Warren Houser, Officer Patrick Flathers, Officer Jeremy Riddle, Officer Daniel Louis, Officer Jacob Coffey, Sgt. Patrick Emerson, Specialist Michelle Kochanowicz (retained per diem), Chief Paul Toussaint, Specialist Sarah Bailey, Officer Joseph Rousseau, Officer Eric Bilodeau, PT Officer Michael Mundy, Officer Robert Frechette, Officer Frank Porfido, Specialist M. Hill, Specialist Jolene Colwell (retained per diem), Officer Logan Allen, Specialist Tiffany Pearce (retained per diem), Per Diem Specialist Kate Drew, Specialist Ellen Spicer.

## **Service Recognition:**

*Chief Theodore Blair Memorial Award:* Officer Hattie Johnson

*Red Hayes Community Ambassador Award:* Kyle Danie

*Service Plaque:* Commissioner Lisa Stanley for 4 years of service on the Commission. It was noted that Commissioner Stanley has been a tremendous asset and helped to move the Department forward.

*Employees of the Year 2021:* Support: Specialist Tiffany Pearce. Police Officer: Brendan Colson

*20 Years of Service:* Officer Andrew Jackson

*Staff recognitions from general public or Department during the year:* Sgt. Benjamin, Off. Garneau, Off. Marshall, Off. Alexander, Off. Bibeau, Off. Bilodeau, Lt. Bossi, Specialist Bowley, Off. Brinkman, Off. Burrell, Off. Colson, Off. Crawford, Off. Danie, Off. Decost, Supervisor Devine, Off. P. Flathers, Off. Gantert, Det. Garstin, Off. Gleason, Det. Govoni, Off. Hatch, Off. Jackson, Off. Johnson, Off. Kimbrough, Officer Knox, Specialist Kochanowicz, Off. Miller, ACO Paradis, Specialist Pearce, Capt. Pinkham, Off. Porfido, Sgt. Turner, Off. Robinson Det. Rousseau, Off. Seager, Specialist Spicer, Capt. Swanberry, Dep. Chief Thomas

## **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

We continue to rebuild staffing. The job is demanding, it can be difficult, and we must ensure that we select the very best of candidates to serve our community. One area that has made staffing challenging is competing with agencies in bordering states who offer better retirement packages

than New Hampshire. In our recruitment efforts we initiated a hiring bonus offered to certified patrol officers to come to Rochester. This bonus is a lesser cost than sending a non-certified officer to the Police Academy.

Both the drug crisis and homeless populations are still areas of concern. We are offering resource information to those struggling with these issues.

In this reporting period we moved forward with acquiring Body Worn Cameras for the Department. The finance committee and City Council approved the request to use Watchguard as the vendor, without requiring a formal bid. Watchguard is the current vendor for the cruiser cameras. At the start of the process for body worn cameras vendors had heavy upfront costs, followed by lesser amounts in maintenance costs. However, vendors have since changed to a subscription model over five years with less up-front costs. There will be costs for acquiring the equipment, as well as data storage costs. The State will also be offering agencies the opportunity to apply for grant funding for body worn cameras. This will not cover all of our costs.

We introduced a new K9 to the Department. A shepherd, named Ripley. She was purchased from a breeder in Connecticut who provides K9's to the Connecticut State Police. The purchase was required as our lease of K9 Gunner with former Officer MacKenzie expired this year.

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 2021 year end reports.

First we thank Chief Paul Toussaint for his five years of leadership of the Department, and 25 years of service to the City of Rochester. We wish him well in retirement. There was a change of command ceremony to honor that service and to welcome newly appointed Chief Gary Boudreau.

This year we updated our shoulder patch. The old patch had been in use for more than 30 years and "Rochester" was hidden through the center of the patch. Now Rochester is prominent right at the top of the patch with crisp artwork. (See attached).

The Comp Stat report shows where we have been and the direction we are going. Both property crime and violent crime are down. Property crime has been trending down for five years. In 2016 we had 1479 property crimes reported. In 2021 there were 886. Violent crime is also trending down in this same period. In 2106 we had 667 violent crimes reported. In 2021 that dropped to 315. That is a huge reduction in that time period. People can get a skewed view but we are a very safe community. The men and women of the department work extremely hard and do a great job policing this community, making it safe for residents, visitors and businesses.

Crisis intervention is another important area. Across the country mental health has been a topic, particularly for police officers responding to such calls. Police respond because usually those in crisis have no place to turn to after hours or on weekends.

The Police Department responded to 411 mental health related calls in 2021; 245 people were brought to the hospital for services. Encountering someone in crisis the first thing we work to do is to stabilize them and get them to the hospital in a controlled environment for evaluation. In 51 of those calls we encountered a person with an edged weapon or unsafe situation. There were 20 cases where lethal weapons were presented *to* police. These types of calls are dangerous and we want to get these people speaking with mental health professionals. We continue to train officers to be certified in crisis intervention.

We have attached the comp stat report for 2021 which provides a more in depth overview and analysis of activity that the Police Department responded to during that calendar year.

I am proud of the accomplishments of the men and women of our department, both sworn and civilians who work closely together to provide services to the City. The Department continues to build 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 Gary M. Boudreau

**Shoulder Patch Design Late 1970's to May 2022**



**Shoulder Patch Design Beginning June 2022**





## **REPORT OF THE PUBLIC WORKS DEPARTMENT**

### **July 1, 2021 through June 30, 2022**

The Public Works Department is committed to providing quality of life to approximately 31,880 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. The DPW plays an important role in their success.

The Public Works Department maintains the roadways, sewer system, water system, the City's buildings, parks and pools. The DPW strives to make Rochester a safe, beautiful, and inviting place to for all.

The Public Works Department has experience significant staffing issues in the post Covid-19 Pandemic year. The Department has realized more than a 30% turn over rate which has resulted in increased challenges to train and adequately staff each division. Despite these challenges the Department has not compromised and has provided our residents with the exemplary quality-of-life standards that is the mission of our department.

The 2021-2022 winter season included many icing events for treatment, but a less than average amount of snow fall. The first measurable snow fall was on 12/18/2021 with 5" of snow. The last snow event occurred on March 12, 2022, with a 1" dusting of snow. The season had more than 49 treatable events resulting in a total season accumulation of 49".

#### **Personnel Summary:**

The staffing in this multi-division department is ever changing as staff retires and promotions happen internally. Currently this Department has 64 full time employees and 9 part time employees.



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 21, 2022, at a site provided by Waste Management of New Hampshire. This event was staffed by a collaboration of Rochester DPW Administrative and field personnel and WM field representatives. There were 370 vehicles that participated in the Household Hazardous Waste Day event.



**Household Hazardous Waste Day Event May 21, 2022**

The downtown Christmas tree was placed downtown on November 17, 2021. The Highway Department with the help of Urban Tree Company expertly placed and secured the tree. The tree was donated from Mike Ferullo of 380 Cross Road and the decorations were made by Rochester Elementary Schools and the YMCA. The Monarch School children trimmed the tree with DPW Staff.



**2021 Downtown Christmas Tree**

## **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 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, the Recreation and Arena vehicles and 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.



**Ditch Work**



**Paving Bernard Street**

## **UTILITIES DIVISION**

There are a total of eight employees within the Utilities Division. This included six equipment operators/truck drivers and two Meter Technicians. These employees perform all maintenance and repair of the water distribution and sewer collection system. The growth within the City necessitated numerous utility dig safe mark outs on both private services and for City water and sewer main extensions. The hydrant flushing was completed in October 2021 and May 2022. A new dewatering station was placed into service on Pearl Street in East Rochester. This station is designed to alleviate high ground water in the immediate area. Staff continues the monthly maintenance on problematic sewer runs and the City's sewer siphons. and are performing sewer infiltration investigation to find points where ground water is entering the City's sewer collection system.





**Sewer Manhole repairs Route 125**



**Pearl Street Dewatering Station**

### **BUILDINGS & GROUNDS DIVISION & COMMUNITY CENTER**

There are a total of twelve 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, three 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 mows the grass for all parks, recreation facilities, roadside islands, 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 celebrated events. During fiscal year 2022 the Buildings and Grounds Department worked on various renovation projects including rebuilding retaining walls at the Commons, LED lighting conversion at the several City buildings, remodeling of the Community Center bathrooms, repairs to granite walls and steps at the City Hall Annex, exterior building maintenance at the Historical Museum, installation of the new exterior and interior gym doors and the remodeling of the Assessing Office at 19 Wakefield Street.



**LED lighting conversion at the Library**



**Retaining Wall at the Commons**



**Bathroom Renovation at the Community Center**



**Renovations at 19 Wakefield Street**

### **ENGINEERING DIVISION**

In the role of overseeing private development the City engineers reviewed and issued sixty-five driveway permits, seventy-one excavation permits, thirty-seven stormwater permits, one hundred and twelve water and sewer connection permits and eight sidewalk 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.**

- **Strafford Square Roundabout:** Phase 1 was completed. This phase included construction of underground conduits and vaults to facilitate relocating existing aboveground utilities to underground, along with construction of other underground utility improvements. Bids for Phase 2 which is for the construction of the Roundabout were received in June 2022 and construction is scheduled for the next fiscal year.
- **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 and 1 Wakefield Street to the Parson Main area in the downtown.
- **Colonial Pines Sewer Extension:** Sewer main installation and finish paving was completed on portions of Hillside Drive, Tingley Street and Westview Drive. Construction continues with sewer main installation on Birch Drive and Old Dover Road into July 2022.
- **Route 202A Water Main Extension and Water Tank:** Construction began on this project in December of 2021. The project consists of the construction of a 250,000-gallon elevated water storage tank near the Highfields Commons development and an extension of new water main along Bickford Road, Route 202A, Winkley Farm Lane and Fiddlehead Lane. The project is scheduled for completion in 2023.
- **Little Falls Bridge Road Right Turn Lane:** Hoyle Tanner Engineers designed this intersection improvement project that included the install of a turning lane and better define this intersection at the intersection of Chestnut Hill Road. Construction was completed in December 2021.

- **Pavement Maintenance & Rehabilitation** The FY22 Pavement Rehabilitation list included portions of the following streets: Estes Road from 202 to 202A, Howard Brook Drive, Sandia Drive, Marcy Drive and McNeill Drive.
- **Sidewalk Rehabilitation:** The FY22 Sidewalk Rehabilitation 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** Waterstone Development Company has withdrawn its application to the Planning Board for the Phase 2 development; however, it is anticipated that Waterstone will re-submit a revised Phase 2 development plan to the Planning Board, in the near future for approval. Once there is clear direction for the Phase 2 development, the City will be able to finalize the design package with its engineering consultant for bidding of the public infrastructure to be constructed with Tax Increment Funds (TIF) per the Developers Agreement.
- **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.
- **WWTF Biosolids Dewatering & Carbon Storage Facilities:** Construction of this project commenced in October 2019. In February 2021, the construction contract was terminated by the City for convenience. A new construction contract has been signed with Apex Construction to complete the construction on the Carbon Storage Facility. It is anticipated that construction of the Biosolids Dewatering Facility will resume in the summer of 2022.
- **Route 11 Sewer Pump Station Upgrade:** Contractor mobilization to the site is anticipated in July 2022; construction is anticipated to be substantially completed by fall 2022.
- **New DPW Facility:** A certificate of Occupancy was obtained in December 2021, and staff began to occupy the administration portion of the facility by the end December 2021. Construction continued on-through June of 2022, including the commission of heating systems, the fuel system, sander rack building construction and the contractor continued to work on numerous punch list items.
- **Tara Estates Sewer Pump Station Upgrade:** Contractor pre-qualification process was completed in June 2022. Pre-qualified contractor bids for construction of this project are anticipated to be received in July 2022.
- **Betts Rd/Cross Road Intersection Improvements:** Bids were opened for construction of this intersection improvement project in June 2022. North East Earth Mechanics were awarded the project. Construction is anticipated to begin the summer of 2022.
- **NPDES Permit and MS4 Stormwater Permit** The City of Rochester is subject to the requirements of three separate NPDES permits issued by EPA Region 1 for discharges into regulated waters of the US: an individual permit for the wastewater treatment facility (WWTF) effluent, a general permit for total nitrogen discharges from the WWTF into the Great Bay Estuary, and a general permit for stormwater point source discharges (Municipal Separate Storm Sewer System, or MS4, permit). The City's WWTF was last issued an individual permit on July 23, 1997, with an effective date of September 1, 1997 and expired on August 31, 2002, but has been administratively continued to present. A new draft individual permit was issued to the City on April 19, 2022; the City replied with comments on the draft permit language to EPA Region 1 on June 17, 2022, and as of June 30, 2022 has yet to be issued a new final permit. The language of the draft permit included, most significantly, a new effluent limit for total phosphorus, which would require new treatment technology at the WWTF to meet this permit limit.



The general permit for total nitrogen was issued on November 24, 2020 with an effective date of February 1, 2021. The Cities of Dover, Portsmouth, and Rochester collectively entered into a Settlement Agreement with the Conservation Law Foundation on March 26, 2021 to mitigate any challenge to the permit language in exchange for certain actions to be taken by the Cities related to total nitrogen source reductions from stormwater and WWTF sources. The City of Rochester then applied for coverage under this general permit and was authorized to discharge by EPA Region 1 on April 13, 2021; however, the WWTF effluent limit for total nitrogen that was established for the City of Rochester in this permit was lower than the City could meet immediately, so the City entered into an Administrative Order on Consent (AOC) with the EPA that established a higher limit and certain milestones that the City needs to meet before the AOC terms expire on October 31, 2025. The City has now completed the first two AOC milestones: submit a scope of work for a Sewer System Master Plan by September 1, 2021; and, complete a pilot septage receiving facility upgrade by October 31, 2021. The new MS4 permit for stormwater point source discharges was issued on January 18, 2017 with an effective date of July 1, 2018 (follow-on modifications became effective on January 6, 2021). The City applied for coverage under this general permit and was authorized to discharge by EPA Region 1 on June 12, 2019, with an expiration date of June 30, 2023. June 30, 2022 marks the end of Year Four of the permit, which included among other activities the completion of a Nitrogen Source Identification Report, calculation of nitrogen load reductions from existing City stormwater treatment units, stormwater catchment investigations, wet weather sampling of stormwater outfalls, and revisions to the City's Chapter 218 stormwater ordinance requiring tracking of private development stormwater treatment.

### **Water Treatment Facility**



### **WATER TREATMENT DIVISION**

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](http://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 the 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 Strafford Road can treat and filter 4.5 million gallons per day and produced approximately 645 million gallons of water in FY2022. 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 FY2022. 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**



#### **AERATION BASIN AT THE WASTEWATER TREATMENT FACILITY**

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 sewer division continues to work in coordination with other divisions and consultants on many projects throughout the City to include wastewater treatment, collections systems, 28 pumping stations, stormwater and the industrial pre-treatment program.

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.

## **Rochester Recreation & Arena FY22 Annual Department Report**

### **Year at a Glance**

Fiscal Year 2022 was a year of change and fun at the Department of Recreation and Arena. As the department transitioned into a stronger sense of normalcy post start of the pandemic, there were also many changes that are typical of any organization. There was a large shift in full time staff members, acquisition of new facilities and equipment, and a resurgence of program participation from the previous year. Fiscal Year 2022 saw approximately 9,000 more program touches than the previous year, and the team hopes to continue this positive momentum in the year ahead.

### **Staffing Changes**

During the Fiscal Year 2022, the department underwent a significant change over in its staffing. The Director and Assistant Director positions were both filled by internal candidates and the Recreation Supervisor and marketing Program Coordinator roles were filled with two new employees. This large shift in team members, while a challenge to adapt to during regular operations, also presented a positive opportunity to reflect, embrace strengths and determined areas of growth for the team. Like any organization, the volume of change in these roles was both daunting, but exciting for the future of the department and recreation in the City.

### **Implementation of Credit Cards**

In February of 2022 the department implemented use of credit cards for their customers. To ease into this new operation, use of credit cards began for in house transactions only, with the next phase rolling out online transactions. While a seemingly simple change for the year 2022, the integration of credit cards into the city's current finance processing and systems proved to be a challenge. The prep work and collaboration with internal and external players proved a valuable lesson in project management. Recreation staff navigated this project with input and support from the finance department, information technology, recreation software company and credit card processing company. This implementation of credit cards has expanded convenience and accessibility for our customers when they register for programs, purchase a product or reserve a facility.

### **Senior Center**

After 30+ years, the Rochester Area Senior Center (RASC) dissolved their nonprofit organization that was located in the Community Center near the Recreation department. Per their board's request, the Recreation Department, with support of the Recreation Commission and City Manager, acquired the senior center and rebranded it as the Rochester Senior Activity Center.

To prepare for this transition, Rec staff worked closely with several other communities to learn about and tour their successful senior centers. These included the Dover Senior Center, Portsmouth Senior Activity Center, Sunrise Sunset Senior Center of Newmarket and the South Berwick Senior Center. Facility upgrades were needed in the senior center space and through advocacy and planning of Recreation staff, the kitchen was upgraded for current use and a new automatic door opener was installed at the main entrance. The Department of Public Works threw their support behind this new space by providing fresh paint, new flooring and new ceiling tiles. Using a phased approach to re-open the center, drop-in hours began in April and a new membership-based program was rolled out in May.

### **Program Highlights**

Public Ice skating made a quick return after a year of pause due to Covid. The Rochester Arena. The rink hosted 2,578 skaters during the 2021-2022 ice season. These numbers mirror typical public skating numbers from pre-Covid season.

2021 Rochester Rec Summer Camp provided 95 Rochester children with a safe, fun summer. Staff navigated the summer safely with no mask mandate and relatively normal routines for campers. Campers were kept in separate 'pods' and did not take any field trips that required bus transportation. Working closely with staff and families to encourage best health practices and to self-monitor daily, the camp population stayed robust and healthy. Our administrative team conferenced weekly with city health officials to stay abreast of any Covid related updates. Evening recreation staff sanitized equipment and facility spaces each day after the program.

Like all sectors, staffing was a challenge for the summer of 2021. Despite these challenges, all three pools hosted a busy summer with 6,880 community members signing in for Community Swim. Pool Attendants played a crucial role in coordinating registrations; welcoming visitors and signing in 'walk ins'. This well-organized, reservation-based system served as a successful transition tool for people returning to a sense of normalcy, but still having some concerns about being in crowded areas. The goal is to return to a more drop in model next summer.

The end of the fiscal year 2022 was filled with preparation for the return of the Lilac Family Fun Festival. Hosted in July of 2022 (Fiscal Year 23) this event incorporated the city's annual fireworks. Recreation Staff and the City's Community Engagement Manager quickly embraced this event and spent much of the spring planning and preparing for its implementation come July.

### **Facilities and Equipment Overview**

Ice was installed in early September 2021 at the Rochester Arena and a leak in the refrigerated floor caused removal of the ice surface the 4<sup>th</sup> week of the month. To maintain engagement with their players, the department hosted Rochester Youth Hockey in the gymnasium for dryland training Monday-Friday evenings leading up to the re-installation of the ice surface in early October. Resurfacing of the Community Center Tennis courts took place in September. During this project, permanent Pickleball lines were also placed on the courts. The department's brand new 15 passenger van arrived in April. After a long wait, the department

immediately began to utilize the van for senior trips and day to day transportation needs for staff during the summer season. New outdoor signage was installed at the kayak launch, Pickering ponds and Squamanagonic Recreation Area. These signs were designed to reflect the city's new branding initiative and greatly enhance wayfinding for outdoor recreation.

### **Conclusion**

Fiscal Year 2022 was a year of change for the Department of Recreation and Arena. Excited to see a bounce back of program participation from the previous year, the department looks forward to continued growth of recreation programs and events for the Rochester community.

<b>FY22 Program</b>	
<b>Demographic</b>	<b>FY22 Participation Count</b>
Adult	1810
Elem/Middle	979
Family/Community	11017
K & Preschool	27
Senior	4610
Teen	1041
<b>Grand Total</b>	<b>19484</b>

REPORT OF THE TAX COLLECTORS DEPARTMENT  
2021-2022

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 2022 we placed liens on approximately 381 properties totaling \$693,175.66.

The Tax Collector's office also processes auto registrations. In FY22 we processed approximately 38,961 registrations totaling \$5,952,615.35.

In our office we also offer Citizen Self Service which allows taxpayers to pay their water/sewer and property tax bills online. In FY22 we processed 10,278 payments totaling \$6,276,450.71.

We collected on approximately 33,520 water & sewer bills.

Revenues collected by the Tax Collector's Office:

Total Warrant	69,388,398.00
Timber & Gravel Tax	9,236.84
Int Delinquent Taxes	437,712.12
Chg Tax for CU Removal	380,128.50
Motor Vehicle Permits	5,952,615.35
Water	4,757,045.96
Sewer	5,355,598.59

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 2021-2022

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 \$185,000.00 for direct assistance for fiscal year 2021-2022. An additional \$20,000.00 was budgeted for emergency homeless services, including for warming center facilities. A total of \$64,372.22 was expended for emergency assistance. City Welfare assisted 88 families and 98 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. Increased, 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 .....	\$6,600.00
Electricity .....	\$5,893.13
Fuel Heating .....	\$908.08
Mortgage.....	\$318.00
Prescriptions .....	\$0.00
Rent.....	\$15,030.89
Temporary Shelter (motel) .....	\$1,110.00
Transportation.....	\$0.00
<b>TOTAL</b>	<b>\$29,860.10</b>

### **Issuance of General Assistance for Individuals**

Burial .....	\$7,350.00
Electricity .....	\$1,186.00
Fuel Heating .....	\$1,247.65
Mortgage.....	\$0.00
Prescriptions .....	\$0.00
Rent.....	\$13,502.48
Temporary Shelter (motel) .....	\$8,373.00
Transportation.....	\$902.99
<b>TOTAL</b>	<b>\$32,562.12</b>

Average cost per case/Family: **\$339.32**

Single: **\$332.26**

Total vouchers issued: **\$64,372.22**

Reimbursements: **\$1,719.42**

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

**Resolutions  
Fiscal Year 2022  
July 1, 2021 through June 30, 2022**

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

**Resolution 2 [APPROVED] Resolution Authorizing an Application for Community Development Block Grant – Covid-19 (CDBD-CV) Housing Funding to Support Renovation of the Gafney Home.** First reading took place on July 6, 2021. Public Hearing took place on July 20, 2021. Second reading and adoption took place on July 20, 2021.

**Resolution 3 [APPROVED] Resolution Amending the FY 2022 Rochester CDBG “Action Plan for the City of Rochester, N.H.” and Approving and Appropriating the FY 2022 Community Development Budget for the City of Rochester** First reading took place on April 5, 2021. Public Hearing took place on April 19, 2021. Second reading and adoption took place May 4, 2021. *This resolution was further amended in FY 22 on July 6, 2021.*

**Resolution 4 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Department of Public Works (DPW) Sewer CIP Fund in the amount of \$200,000 for the Route 11 Pump Station Upgrade Project.** First Reading took place on July 6, 2021. Public Hearing took place July 20, 2021. Second reading and adoption took place on August 3, 2021.

**Resolution 5 [APPROVED] Resolution Authorizing the Acceptance of a \$125.00 Health Trust Wellness Reward by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith.** First reading and adoption took place on July 6, 2021.

**Resolution 6 [APPROVED] Resolution Authorizing the Acceptance of a \$2,500 Juvenile Court Diversion Network Program Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith** First reading and adoption took place on July 6, 2021.

**Resolution 7 [APPROVED] Resolution Authorizing Acceptance of \$4,419 NH State Library Grant to the City of Rochester Library and Supplemental Appropriation in Connection therewith** First reading and adoption took place on July 20, 2021.

**Resolution 8 [APPROVED] Resolution Authorizing the acceptance of Donations in an amount of \$900 (AMENDED to \$2,500) to the City of Rochester in Connection with the Riverwalk Committee Calendar Fundraiser** First reading and adoption (*as amended*) took place on August 3, 2021.

**Resolution 9 [APPROVED] Resolution for Supplemental Appropriation to the Conservation Fund for Fiscal Year 2020-2021 Pursuant to the Provisions in Section 7-64 (c) of the General Ordinances of the City of Rochester** First reading and adoption took place on August 3, 2021.

**Resolution 10 [APPROVED] Resolution Authorizing Acceptance and Appropriation of Victims of Crime Act (VOCA) Grant Award in an amount of \$25,836.00 for FY 2022.** First reading and adoption took place on August 3, 2021.



**Resolution 11 [APPROVED] Resolution Authorizing the Acceptance of a \$40,000 New Hampshire Division of Historical Resources CLG Grant by the City of Rochester and Supplemental Appropriation in Connection Therewith.** First reading and adoption took place on September 7, 2021.

**Resolution 12 [APPROVED] Resolution Authorizing Issuance of Building permit(s) on a portion of the Class VI Section of the So Called Two Rod Road Pursuant to RSA 674: 41 I (C)** First reading and adoption took place on September 7, 2021.

**Resolution 13 [APPROVED] Resolution Accepting NH Department of Environmental Services (NHDES) Grant in Connection with 2022 Household Hazardous Waste Day and authorizing City Manager to Enter Into a Contract with NHDES not to exceed \$14,206.00.** First reading and adoption took place on September 7, 2021.

**Resolution 14 [APPROVED] Resolution Authorizing Acceptance of \$1,296,285.00 of Additional State Education Adequacy Aid and Transfer of the same to the School Building Capital Reserve Fund.** First reading took place on September 7, 2021. Public Hearing, second reading, and adoption took place on September 21, 2021.

**Resolution 15 [APPROVED] Resolution Approving Tri-City Agreement with Community Action Partnership for Warming Center Staffing** First reading and adoption took place on September 7, 2021.

**Resolution 16 [APPROVED] Resolution Authorizing \$20,000.00 Appropriation from the Economic Development Special Reserve Fund for Water Street Paving** First reading and adoption took place on September 7, 2021.

**Resolution 17 [APPROVED] Resolution Establishing Polling Places and Times for the November 2, 2021 Rochester Municipal Election.** First reading and adoption took place on September 7, 2021

**Resolution 18 [APPROVED] Resolution Authorizing the Application for a State of New Hampshire Department of Environmental Service (NHDES) Drinking Water and Ground Water Trust Fund (DWGTF) Loan & Grant for the Round Pond Reservoir Augmentation Project in the Amount of up to \$6,200,000.00** First reading and adoption took place on September 7, 2021.

**Resolution 19 [APPROVED] Resolution Authorizing the Application for a State of New Hampshire Department of Environmental Services (NHDES) Drinking Water and Ground Water Trust Fund (DWGTF) Loan & Grant for the Cocheco Well Upgrades Project in the Amount of up to \$4,262,500.** First reading and adoption took place on September 7, 2021.

**Resolution 20 [APPROVED] Resolution Authorizing Placement of Proposed Charter Amendments on the November 2021 Municipal Ballot in Accordance with RSA 49-B:5.** First reading took place on June 1, 2021. Public Hearing took place on July 6, 2021. Second reading, and adoption (*as amended*) took place on July 6, 2021 (*Sent to the State for approval*). Second Public Hearing (*revised by the State*) took place on September 21, 2022. Final reading and adoption (*as amended*) took place on September 21, 2021.

**Resolution 21 [APPROVED] Resolution Authorizing Acceptance of \$6,147,502 of Coronavirus State and Local Fiscal Recovery Funds Through the American Rescue Plan Act (“ARPA” Funds)** First reading and adoption took place on October 5, 2021.

**Resolution 22 [APPROVED] Resolution Authorizing Allocation of \$129,815.00 to the Arena Special Revenue Fund from ARPA funds** First reading and adoption took place on October 5, 2021.

**Resolution 23 [APPROVED] Resolution Approving Revision of Ward Boundaries in Accordance with Section 3 of the City Charter.** First reading took place on October 5, 2021. Public Hearing took place on October 19, 2021. Second reading and adoption took place on November 3, 2021.

**Resolution 24 [APPROVED] Resolution Authorizing \$17,000.00 Appropriation from the Economic Development Special Reserve Fund for Water Street Paving.** First reading and adoption took place on October 5, 2021.

**Resolution 25 [APPROVED] Resolution Granting Community Revitalization Tax Relief to the Properties Located at 45 and 55 North Main Street and \* Barker Court Under the Provisions of RSA 79-E in Connection with a Proposed Rehabilitation Project** First Reading took place on October 5, 2021. Public Hearing took place on October 19, 2021. Second reading and adoption took place on November 16, 2021.

**Resolution 26 [APPROVED] Resolution Authorizing Issuance of Building Permit(s) on a Portion of the Class VI Section of the so called Elmo Lane** First reading and adoption took place on October 19, 2021.

**Resolution 27 [APPROVED] Resolution Authoring an Application for the Community Development Block Grant – COVID-19 (CDBG\_CV) Housing Funding to Support Easter Seals Senior Affordable Housing Project** First reading took place on November 3, 2021, Public Hearing took place on November 16, 2021. Second reading and adoption took place on November 16, 2021.

**Resolution 28 [APPROVED] Resolution Authorizing Allocation of \$600,000.00 from ARPA Funds for the Route 202A Water Main Extension Project** First reading and adoption took place on November 3, 2021.

**Resolution 29 [APPROVED] Resolution Authorizing Allocation of \$2,000,000.00 from ARPA Funds for the Water Transmission Main Lining Project** First reading and adoption took place on November 3, 2021.

**Resolution 30 [APPROVED] Resolution Authorizing a Supplemental Appropriation to the Water Fund in the Amount of \$55,000.00 for the Route 202A Water Extension Project** First reading and adoption took place on November 3, 2021.

**Resolution 31 [APPROVED] Resolution Authorizing the Acceptance of a \$30,360.00 U.S. Department of Justice (USDOJ) Justice Assistance Grant (JAG) and Supplemental Appropriation in Connection Therewith** First reading and adoption took place on November 3, 2021.

**Resolution 32 [APPROVED] Resolution Approving Amendment to the Tri-City Agreement with Community Action Partnership of Warming Center Staffing** First reading and adoption took place on November 16, 2021.

**Resolution 33 [FAILED] Resolution Approving Certain Renumbering on Tebbetts Road.** *Public Hearing took place on November 16, 2021.* First reading (*passed*); however, the vote for adoption (*failed*) on December 7, 2021.

**Resolution 34 [FAILED] Resolution in Support of New Hampshire Department of Transportation (NHDOT) Exit 10 Feasibility Study.** First reading (*passed*); however, the vote for adoption (*failed*) on December 7, 2021.

**Resolution 35 [APPROVED] Resolution Authorizing the Acceptance of a \$17,500.00 United States Department of Justice (USDOJ) Vest Grant by the City of Rochester and Supplemental Appropriation in Connection therewith** First reading and adoption took place on December 7, 2021.

**Resolution 36 [APPROVED] Resolution for Supplemental Appropriation of \$422,805 to Department of Public Works (DPW) Sewer CIP Fund.** First reading and adoption took place on January 11, 2022.

**Resolution 37 [APPROVED] Resolution to Amend the Community Development Block Grant (CDBG) Funds for the Fiscal Year 2021 for Reallocation of CDBG Cares Act Funds.** First reading and adoption took place on February 1, 2022.

**Resolution 38 [APPROVED] Resolution to Amend the Community Development Block Grant (CDBG) Funds for the Fiscal Year 2022 for Reallocation of Unexpended Prior Year Funds to the New Hampshire Housing.** First reading, and adoption as amended/corrected passed on February 1, 2022.

**Resolution 39 [APPROVED] Resolution Deauthorizing \$80,000 in New Hampshire Recreational Trails Program Grant Funds.** First reading and adoption as amended took place on February 1, 2022.

**Resolution 40 [APPROVED] Resolution Authorizing Amendment to Lease Agreement between the City and the Department of Health and Human Services (DHHS).** First reading and adoption took place on February 1, 2022.

**Resolution 41 [APPROVED] Resolution Authorizing \$26,811.00 Expenditure from the RSA 162-k TIF Fund for the Innovation Drive Water-Sewer Line Extension Project.** First reading and adoption took place on February 1, 2022.

**Resolution 42 [APPROVED] Resolution Authorizing Change of Funding from Bond to General Fund Unassigned Fund Balance in the amount of \$3,710,641** First reading took place on March 1, 2022. Public Hearing took place on March 15, 2022. Second reading and adoption took place on April 5, 2022.

**Resolution 43 [APPROVED] Resolution Authorizing Transfer of General fund Unassigned Fund Balance in the amount of \$1,084,000.** First reading took place on March 1, 2022. Public Hearing took place on March 15, 2022. Second reading and adoption took place on April 5, 2022. [Amount was amended from \$1,000,084 to \$1,084,000]

**Resolution 44 [pending] Resolution Authorizing Supplemental Appropriation to the General Fund Capital Improvement Project (CIP) Fund in the amount of \$1,565,000.00 and to the Water Fund CIP Fund in the amount of \$1,235,000.00 for the so-Called Woodman Area Reconstruction Project and Borrowing Authority Pursuant to RSA 33:9** First reading took place on March 1, 2022. Public Hearing took place on March 15, 2022. Second reading and adoption held on April 5, 2022.

**Resolution 45 [APPROVED] Resolution Authorizing Acceptance of Granite Shield 2021 Substance Abuse Reduction Initiative Grant in the amount of \$5,000.00 and Supplemental Appropriation in Connection Therewith** First reading and adoption took place on March 1, 2022.

**Resolution 46 [APPROVED] Resolution Authorizing the Submittal of an Application for an Economic Development Agency (EDA) American Rescue Plan (ARPA) Construction Grant in the Amount of \$2,500,000.00** First reading and adoption took place on March 1, 2022.

**Resolution 47 [APPROVED] Resolution Authorizing Acceptance and Appropriation of American Rescue Plan Act Victim Service Grant Award in an Amount of \$25,836.00 for FY 23** First reading and adoption took place on March 1, 2022.

**Resolution 48 [pending] Resolution Adopting a FY 2023 Rochester CDBG “Action Plan for the City of Rochester, NH” and Approving and Appropriating the FY 2023 Community Development Budget for the City of Rochester.** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. *Adoption as further Amended occurred in FY 23 on July 5, 2022.*

**Resolution 49 [APPROVED] Resolution Authorizing Allocation of \$143,083.00 from ARPA Funds for the Community Outreach Facilitator Program.** First reading and adoption took place April 5, 2022.

**Resolution 50 [APPROVED] Resolution Authorizing Allocation of \$85,044.00 from ARPA Funds for Employee Premium Pay.** First reading and adoption took place on April 5, 2022.

**Resolution 51 [APPROVED] Resolution Authorizing Allocation of \$1,400,000.00 from ARPA Funds for Employer Assisted Child Care Cooperative.** First reading and adoption took place April 5, 2022.

**Resolution 52 [APPROVED] Resolution Pursuant to RSA 34:1 Establishing a Fire Apparatus Replacement Capital Reserve Fund and Supplemental Appropriation of \$500,000.00 in Connection Therewith** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. Second reading and adoption took place on May 3, 2022.

**Resolution 53 [APPROVED] Resolution Pursuant to RSA 34:1 Establishing a City Buildings Renovations Capital Reserve Fund and Supplemental Appropriation of \$500,000.00 in Connection Therewith** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. Second reading and adoption took place on May 3, 2022.

**Resolution 54 [APPROVED] Resolution Pursuant to RSA 34:1 Establishing a Public Works Apparatus Replacement Capital Reserved Fund and Supplemental Appropriation of \$500,000.00 in Connection Therewith** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. Second reading and adoption took place on May 3, 2022.

**Resolution 55 [MOTION “TO VOTE DOWN” PASSED] Resolution Authorizing \$50,000 Appropriation from the General Fund Unassigned Fund Balance for the Creation of a History of Rochester.** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. A **MOTION “TO VOTE DOWN” PASSED** on May 3, 2022.

**Resolution 56 [APPROVED] Resolution To Authorize Supplemental Appropriation in the amount of \$500,000 from the General Fund Unassigned Fund Balance for the Paving Rehabilitation Program to include Winkley Farm Lane, Fiddlehead Lane, Bickford Road and other PCI selected streets.** First reading and referral to the Finance Committee held on April 5, 2022. First reading took place on May 3, 2022. Public Hearing took place on May 17, 2022. Second reading and adoption took place on June 7, 2022.

**Resolution 57 [APPROVED] Resolution Authorizing the Application for an Acceptance of a State of New Hampshire Department of Environmental Services (NHDES) Clean Water State Revolving Fund (CWSRF) Loan for the Wastewater Treatment Facility (WWTF) Secondary Clarifier Project in the Amount of \$600,000.** First reading and adoption took place on April 5, 2022.

**Resolution 58 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Sewer Capital Improvements Plan (CIP) Fund in the amount of \$990,000.00 for the Wastewater**

**Treatment Facility (WWTF) Secondary Clarifier Project.** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. Second reading and adoption took place on May 3, 2022.

**Resolution 59 [APPROVED] Resolution Authorizing the Application for and acceptance of a State of New Hampshire Department of Environmental Services (NHDES) Clean Water State Revolving Fund (CWSRF) Loan for the Ledgeview Drive Pump Station Upgrade Project in the amount of up to \$885,500.00.** First reading and adoption took place on April 5, 2022.

**Resolution 60 [APPROVED] Resolution Authoring Supplemental Appropriation to the Department of Public Works Sewer Capital Improvements Plan (CIP) Fund in the amount of \$1,265,000.00 for the Ledgeview Drive pump Station Upgrade Project** First reading took place on April 5, 2022. Public Hearing took place on April 19, 2022. Second reading and adoption held on May 3, 2022.

**Resolution 61 [APPROVED] Resolution Authorizing the Application for a State of New Hampshire Department of Environmental Services (NHDES) Critical Flood Risk Infrastructure Grant Program (CFRING) Grant for the Gonic Dam/Gonic Sawmill Dam Project in the amount of up to \$150,000.00.** First reading and adoption took place on April 5, 2022.

**Resolution 62 [FAILED] Resolution Authorizing \$50,000.00 Appropriation from the General Fund Unassigned Fund Balance for the Creation of a History of Rochester.** First reading took place on May 3, 2022. Public Hearing took place on May 17, 2022. Second reading and adoption took place on June 7, 2022.

**Resolution 63 [APPROVED] Resolution Authorizing the Application for and Acceptance of a State of New Hampshire American Rescue Plan Act (ARPA) Grant for the Water System Asset Management Plan project in the amount up to \$100,000, and Supplemental Appropriation to the Water Capital Improvements Fund** First reading and adoption took place on May 3, 2022.

**Resolution 64 [APPROVED] Resolution Authorizing the Application for and Acceptance of a State of New Hampshire American Rescue Plan Act (ARPA) Grant for the Sewer System Master Plan project in the amount up to \$100,000, and Supplemental Appropriation to the Sewer Capital Improvements Fund** First reading and adoption took place on May 3, 2022.

**Resolution 65 [APPROVED] Resolution Authorizing the Application for and Acceptance of a State of New Hampshire American Rescue Plan Act (ARPA) Grant for the Cocheco Well Improvements in the amount up to \$1,680,000.** First reading and adoption took place on May 3, 2022.

**Resolution 66 [APPROVED] Resolution Authorizing the Application for and Acceptance of a State of New Hampshire Department of Environmental Services (NHDES) Drinking Water and Groundwater Trust Funds (DWGTF) Loan for the Cocheco Well Improvements in the amount up to \$2,860,000.00.** First reading and adoption took place on May 3, 2022.

**Resolution 67 [APPROVED] Resolution Authorizing the Application for and Acceptance of a State of New Hampshire Department of Environmental Services (NHDES) Drinking Water and Groundwater Trust Fund (DWGTF) Grant for the Cocheco Well Improvements in the amount up to \$560,000.00.** First reading and adoption took place on May 3, 2022.

**Resolution 68 [APPROVED] Resolution Authorizing Supplemental Appropriation to the Water Capital Improvements Plan (CIP) Fund in the amount of \$5,600,000 for the Cocheco Well Improvements.** First reading took place on May 3, 2022. Public Hearing took place on May 17, 2022. Second reading and adoption took place on May 17, 2022.

**Resolution 69 [APPROVED] Resolution Approving Fiscal Year 2022-2023 Operating Budget for the City of Rochester** First reading took place on May 3, 2022. Public Hearing took place on May 17, 2022. Second reading and a motion to table took place on June 7, 2022. The adoption took place on June 14, 2022.

**Resolution 70 [APPROVED] Resolution Authorizing and Approving Fiscal Year 2022-2023 Capital Budget for the City of Rochester and Authorizing Borrowing in connection therewith.** First reading took place on May 3, 2022. Public Hearing took place on May 17, 2022. Second reading and a motion to table took place on June 7, 2022. The adoption took place on June 14, 2022.

**Resolution 71 [pending] Resolution Pursuant to RSA 34:1-a Establishing an Economic Development Reserve Fund.** First reading took place on June 7, 2022. Public Hearing took place on June 21, 2022. This resolution was adopted in FY 23 on July 5, 2022.

**Resolution 72 [pending] Resolution Authorizing Supplemental Appropriation to the FY 2022 Sewer Fund Capital Improvement Plan (CIP) Project Fund in Connection with Wastewater Treatment Plant (WWTP) Biosolids Dewatering Facility Project in the Amount of \$2,500,000.00 and Borrowing Authority pursuant to RSA 33:9.** First reading took place on June 7, 2022. Public Hearing took place on June 21, 2022. This resolution was adopted in FY 23 on July 5, 2022.

**Resolution 73 [APPROVED] Resolution Deauthorizing Various Rochester Police Department Grants: Highway Safety Distracted Driving Grant [\$1,833.62]; Highway Safety Drive Sober or Get Pulled Over Grant [\$425.75]; Highway Safety Join the Clique Grant [\$15.87]; Highway Safety Speed Grant [\$588.39] Highway Safety U-Drive, U-Text, U-Pay Grant [\$55.59]** First reading and adoption took place on June 7, 2022 [consent calendar].

**Resolution 74 [APPROVED] Resolution Authorizing Acceptance of New Hampshire Department of Justice (NHDOJ) Forfeiture Funds and Appropriation in Connection Therewith in the amount of \$434.25.** First reading and adoption took place on June 7, 2022.

**Resolution 75 [APPROVED] Resolution Authorizing the Acceptance of a \$750.00 Juvenile Court Diversion Network Program Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith** First reading and adoption took place on June 7, 2022.

**Resolution 76 [APPROVED] Resolution Authorizing the Acceptance of a \$4,000.00 Governor's Commission Alcohol Fund Grant by the Rochester Police Department (RPD) and Supplemental Appropriation in Connection Therewith.** First reading and adoption took place on June 7, 2022.

**Resolution 77 [APPROVED] Resolution Authorizing City Manager to Execute a State of New Hampshire ARPA Grant Agreement for the Ledgeview Drive Pump Station Upgrade Project** First reading and adoption took place on June 7, 2022.

**Resolution 78 [APPROVED IN FY 2023] Resolution Authorizing Supplemental Appropriation in the amount of \$299,000.00 for the Purchase of 181 Highland Street, Rochester, New Hampshire** First reading took place on June 21, 2022. Public Hearing took place in FY 23 on July 5, 2022. The adopted took place in FY 23 on July 5, 2022. *The Amount was amended from \$289,000.00 to \$299,000.00.*

Amendments to the City Ordinances  
Fiscal Year 2022  
July 1, 2021 through June 30, 2022

**Amendment 1 [APPROVED] Amendment to Chapter 275 of the General Ordinances of the City of Rochester Related to the Dimensional Standards of Table 19-B** First reading took place on August 3, 2021. Public Hearing took place on August 17, 2021. Second reading and adoption took place on September 7, 2021.

**Amendment 2 [INCOMPLETE] Amendment to Chapter 254 of the General Ordinances of the City of Rochester Regarding Storage of Recreational Vehicles, Travel Trailers, Campers and Boats.** First reading and referred to the Codes and Ordinances Committee took place on September 7, 2021. This Amendment FAILED to be read for a first on 12/7/2021.

**Amendment 3 [INCOMPLETE - STAYED IN COMMITTEE] Amendment to Chapter 275.29 of the General Ordinances of the City of Rochester Regarding Signage.** *Referred to Codes and Ordinances Committee by City Council on November 3, 2021. Stayed in Committee.*

**Amendment 4 [APPROVED “NOT” TO RESCIND] Amendment to Chapter 275 of the General Ordinances of the City of Rochester Regarding Impact Fees** *First reading took place on November 3, 2021. Public Hearing took place on November 16, 2021. Second reading and vote for adoption took place on December 7, 2021 (Original motion was “TO RESCIND” this entire section of the ordinance; however, the motion was amended “NOT” TO RESCIND, with further amendments, which passed.)*

**Amendment 5 [APPROVED] Amendment to Chapter 80-26 “Outdoor Dining Establishments” Subsection (A).** *Motion to approve took place on April 5, 2022.*

**Amendment 6 [APPROVED] Amendment to Chapter 80-26 “Outdoor Dining Establishments” Subsection (B).** *Motion to approve took place on April 5, 2022.*

**Amendment 7 [APPROVED] Amendment to Chapter 80-27 “Outdoor Dining Establishments” Subsection (D).** *Motion to approve took place on April 5, 2022.*

**Amendment 8 [APPROVED] Amendment to Chapter 7-58 “Audit of City Accounts” as detailed by City Staff.** *motion to approve took place on April 5, 2022.*

**Amendment 9 [APPROVED] Amendment to Chapter 7-80 “Bonds Required”.** *Motion to approve took place on April 5, 2022.*

**Amendment 10 [APPROVED] Amendment to Chapter 7-64 Conservation Fund.** *Motion to approve took place on April 5, 2022.*

**Amendment 11 [APPROVED] Amendment to Chapter 275-8 of the General Ordinance of the City of Rochester regarding residential development.** First reading took place on May 3, 2021. Public Hearing took place on May 17, 2022. A motion to TABLE took place on June 7, 2022. *This resolution was later adopted in FY 23 on July 5, 2022.*

**Amendment 12 [APPROVED] Amendment to Chapter 75-1 of General Ordinances of the City of Rochester “Appointment and Requirement of Fire Chief”** First reading and adoption (*as further amended*) took place on June 7, 2022.

**Amendment 13 [APPROVED] Amendment to Chapter 218 of the General Ordinances of the City of Rochester Regarding Stormwater Management and Erosion Control** First reading and adoption took place on June 7, 2022

Amendment(s) to the City Charter  
July 1, 2021 through June 30, 2022.

The following seven amendments were passed by the voters of the City of Rochester at the November 2, 2021, Municipal Election:

- **Amendment to Section 6: Qualifications of Councilors**
- **Amendment to Section 22: Board of Library Trustees**
- **Amendment to Section 47: Municipal Election, Filing Period, Ballot Preparation**
- **Amendment to Section 51: Absentee Voting**
- **Amendment to Section 55: Supervisors' Session, Voter Registration**
- **Amendment to Section 57: Supervisors of the Checklist, Election Day Duties**
- **Amendment to Section 70: Removal of Elected Officials**





City of  
**ROCHESTER**  
New Hampshire

## **CITY OF ROCHESTER, NEW HAMPSHIRE**

Financial Statements  
and Required Supplementary Information  
For the Year Ended June 30, 2022

(With Independent Auditor's Report Thereon)

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

#### ***Opinions***

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.



We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***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 is the responsibility of management and, 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 sufficient evidence 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 10, 2023 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 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 10, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Rochester, New Hampshire (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, 2022.

### **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 and 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, and community services. 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. The City's 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 City. 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 \$47,290,038, a change of \$12,707,169 and net position in business-type activities was \$64,626,291, a change of \$2,814,007.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$32,315,095, a change of \$4,528,621 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$26,510,126 a change of \$774,084 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>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 63,398,856	\$ 65,003,265	\$ (3,999,847)	\$ 1,781,036	\$ 59,399,009	\$ 66,784,301
Capital assets	<u>156,643,269</u>	<u>154,550,717</u>	<u>128,622,004</u>	<u>118,827,690</u>	<u>285,265,273</u>	<u>273,378,407</u>
Total assets	220,042,125	219,553,982	124,622,157	120,608,726	344,664,282	340,162,708
Deferred outflows of resources	19,992,354	30,200,675	634,771	864,524	20,627,125	31,065,199
Current liabilities	20,045,705	14,592,118	22,698,222	17,004,504	42,743,927	31,596,622
Noncurrent liabilities	<u>137,069,237</u>	<u>174,771,551</u>	<u>37,793,824</u>	<u>41,911,072</u>	<u>174,863,061</u>	<u>216,682,623</u>
Total liabilities	157,114,942	189,363,669	60,492,046	58,915,576	217,606,988	248,279,245
Deferred inflows of resources	35,629,499	25,808,119	1,042,169	745,390	36,671,668	26,553,509
Net investment in capital assets	107,179,856	102,946,366	72,434,464	67,446,810	179,614,320	170,393,176
Restricted	4,373,617	2,511,799	-	-	4,373,617	2,511,799
Unrestricted	<u>(64,263,435)</u>	<u>(70,875,296)</u>	<u>(8,711,752)</u>	<u>(5,634,526)</u>	<u>(72,975,187)</u>	<u>(76,509,822)</u>
Total net position	\$ <u>47,290,038</u>	\$ <u>34,582,869</u>	\$ <u>63,722,712</u>	\$ <u>61,812,284</u>	\$ <u>111,012,750</u>	\$ <u>96,395,153</u>

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. At the close of the most recent fiscal year, total net position was \$111,916,329 a change of \$15,521,176 in comparison to the prior year.

The largest portion of net position, \$179,614,320 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, \$4,921,484 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 \$(72,619,475), primarily resulting from unfunded pension and OPEB liabilities.

<u>CHANGE IN NET POSITION</u>						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program revenues:						
Charges for services	\$ 9,268,166	\$ 8,111,075	\$ 10,626,780	\$ 10,650,198	\$ 19,894,946	\$ 18,761,273
Operating grants and contributions	40,046,360	42,504,689	-	-	40,046,360	42,504,689
Capital grants and contributions	825,360	-	1,743,336	257,278	2,568,696	257,278
General revenues:						
Property taxes	58,841,664	57,358,598	-	-	58,841,664	57,358,598
Licenses and permits	6,732,559	6,872,641	-	-	6,732,559	6,872,641
Penalties, interest, and other taxes	1,296,185	950,034	-	-	1,296,185	950,034
Grants and contributions not restricted to specific programs	5,917,112	3,103,262	-	-	5,917,112	3,103,262
Investment income (loss)	(623,629)	644,307	200	10,000	(623,429)	654,307
Miscellaneous	1,385,337	735,448	-	-	1,385,337	735,448
Total revenues	123,689,114	120,280,054	12,370,316	10,917,476	136,059,430	131,197,530
Expenses:						
General government	10,924,635	8,447,263	-	-	10,924,635	8,447,263
Public safety	15,037,746	16,647,773	-	-	15,037,746	16,647,773
Highway and streets	7,135,862	7,443,223	-	-	7,135,862	7,443,223
Education	69,657,749	76,914,114	-	-	69,657,749	76,914,114
Health and welfare	363,757	356,729	-	-	363,757	356,729
Culture and recreation	2,769,134	2,574,488	-	-	2,769,134	2,574,488
Community development	955,563	2,534,224	-	-	955,563	2,534,224
Community services	1,282,304	1,341,266	-	-	1,282,304	1,341,266
Interest	2,151,045	2,306,879	-	-	2,151,045	2,306,879
Water	-	-	4,221,247	4,845,327	4,221,247	4,845,327
Sewer	-	-	6,942,791	5,638,521	6,942,791	5,638,521
Total expenses	110,277,795	118,565,959	11,164,038	10,483,848	121,441,833	129,049,807
Change in net position before transfers	13,411,319	1,714,095	1,206,278	433,628	14,617,597	2,147,723
Transfers in (out)	(704,150)	36,682	704,150	(36,682)	-	-
Change in net position	12,707,169	1,750,777	1,910,428	396,946	14,617,597	2,147,723
Net position - beginning of year	34,582,869	32,832,092	61,812,284	61,415,338	96,395,153	94,247,430
Net position - end of year	\$ 47,290,038	\$ 34,582,869	\$ 63,722,712	\$ 61,812,284	\$ 111,012,750	\$ 96,395,153

**Governmental Activities**

Governmental activities for the year resulted in a change in net position of \$12,707,169 primarily from strong operating results, and a decrease in the net pension liability/expense.

**Business-Type Activities**

Business-type activities for the year resulted in a change in net position of \$2,320,508. Key elements of this change result from a decrease in the net pension liability/expense and capital contributions.

**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 \$26,510,126, while total fund balance was \$34,690,732. The unassigned fund balance changed by \$774,084 primarily from positive budgetary results of \$10,208,279 less the supplemental use of fund balance for capital improvements of \$6,794,641 and \$3,293,250 used for the fiscal year 2023 budget. 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>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Unassigned fund balance	\$ 26,510,126	\$ 25,736,042	\$ 774,084
Total fund balance	\$ 34,690,732	\$ 30,458,948	\$ 4,231,784

The total fund balance of the general fund changed by \$4,231,784 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (9,580,641)
Overall Budgetary Excess	10,208,279
Change in capital reserves	3,430,057
Other	<u>174,089</u>
Total	<u>\$ 4,231,784</u>

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
Capital reserves	\$ <u>4,294,613</u>	\$ <u>864,556</u>	\$ <u>3,430,057</u>
Total	\$ <u>4,294,613</u>	\$ <u>864,556</u>	\$ <u>3,430,057</u>

#### *Capital Project Funds*

Capital project funds account 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 \$(6,920,737) resulting from the City's practice of self-financing project that will be permanently bonded upon completion.

#### *Non-Major Governmental Funds*

The fund balance of non-major governmental funds changed by \$3,101,241 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 \$2,667,146 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 appropriations of \$8,222,659 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 \$285,265,273 (net of accumulated depreciation), a change of \$11,886,866 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	\$	1,275,393
New DPW Facility	\$	1,563,987
Pavement Rehabilitation	\$	725,074
LED Lighting	\$	284,384

#### Business-type Activities

##### New addition to Construction in Progress:

Water Main Extension	\$	2,793,972
New DPW Facility	\$	2,342,383
Colonial Pines Sewer Construction	\$	1,557,377
Biosolids Dewatering	\$	976,956
NPDES	\$	324,252

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

### ***Long-Term Debt***

At the end of the current fiscal year, total bonded debt outstanding was \$72,304,671, net of unamortized bond premiums \$4,818,058, 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 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, 2022

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Assets</b>			
Current:			
Cash and short-term investments	\$ 40,289,239	\$ -	\$ 40,289,239
Investments	1,656,284	-	1,656,284
Receivables, net of allowance for uncollectibles:			
Property taxes	36,106	-	36,106
User fees	7,358,737	3,060,789	10,419,526
Intergovernmental	501,044	2,410,058	2,911,102
Internal balances	11,016,829	(11,016,829)	-
Other assets	<u>125,928</u>	<u>417,368</u>	<u>543,296</u>
Total Current Assets	60,984,167	(5,128,614)	55,855,553
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	2,414,689	-	2,414,689
Intergovernmental	-	1,128,767	1,128,767
Capital assets:			
Land and construction in progress	22,219,595	21,063,163	43,282,758
Other assets, net of accumulated depreciation	<u>134,423,674</u>	<u>107,558,841</u>	<u>241,982,515</u>
Total Noncurrent Assets	<u>159,057,958</u>	<u>129,750,771</u>	<u>288,808,729</u>
Total Assets	220,042,125	124,622,157	344,664,282
<b>Deferred Outflows of Resources</b>			
Related to pension	19,296,723	624,936	19,921,659
Related to OPEB	503,053	9,835	512,888
Other	<u>192,578</u>	<u>-</u>	<u>192,578</u>
Total Deferred Outflows of Resources	19,992,354	634,771	20,627,125

(continued)

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

June 30, 2022

(continued)

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>Liabilities</b>			
Current:			
Accounts payable	2,923,117	1,658,210	4,581,327
Accrued liabilities	5,766,519	2,879,239	8,645,758
Unearned revenue	5,417,687	-	5,417,687
Notes payable	2,931,314	18,155,600	21,086,914
Other liabilities	3,007,068	5,173	3,012,241
Current portion of long-term liabilities:			
Bonds payable	5,786,632	2,755,665	8,542,297
Loans payable	150,453	776,662	927,115
Compensated absences	<u>285,928</u>	<u>-</u>	<u>285,928</u>
Total Current Liabilities	26,268,718	26,230,549	52,499,267
Noncurrent:			
Bonds payable, net of current portion	43,338,754	25,241,678	68,580,432
Loans payable, net of current portion	187,574	6,338,093	6,525,667
Net pension liability	69,704,884	2,160,923	71,865,807
Net OPEB liability	15,041,662	366,711	15,408,373
Compensated absences	<u>2,573,350</u>	<u>154,092</u>	<u>2,727,442</u>
Total Noncurrent Liabilities	<u>130,846,224</u>	<u>34,261,497</u>	<u>165,107,721</u>
Total Liabilities	157,114,942	60,492,046	217,606,988
<b>Deferred Inflows of Resources</b>			
Related to pension	22,690,584	657,852	23,348,436
Related to OPEB	4,647,507	91,577	4,739,084
Taxes paid in advance	8,291,408	-	8,291,408
Other	<u>-</u>	<u>292,740</u>	<u>292,740</u>
Total Deferred Inflows of Resources	35,629,499	1,042,169	36,671,668
<b>Net Position</b>			
Net investment in capital assets	107,179,856	72,434,464	179,614,320
Restricted for:			
Grants and other statutory restrictions	2,906,668	-	2,906,668
Permanent funds	1,466,949	-	1,466,949
Unrestricted	<u>(64,263,435)</u>	<u>(8,711,752)</u>	<u>(72,975,187)</u>
Total Net Position	<u>\$ 47,290,038</u>	<u>\$ 63,722,712</u>	<u>\$ 111,012,750</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, 2022

		Program Revenues			Net (Expenses) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
	<u>Expenses</u>				
<b>Governmental Activities</b>					
General government	\$ 10,924,635	\$ 3,747,412	\$ 588,850	\$ -	\$ (6,588,373)
Public safety	15,037,746	145,432	120,459	-	(14,771,855)
Highway and streets	7,135,862	49,010	-	825,360	(6,261,492)
Education	69,657,749	4,214,382	38,676,277	-	(26,767,090)
Health and welfare	363,757	-	-	-	(363,757)
Culture and recreation	2,769,134	463,650	4,420	-	(2,301,064)
Community development	955,563	-	149,359	-	(806,204)
Community services	1,282,304	648,280	506,995	-	(127,029)
Interest on long-term debt	<u>2,151,045</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,151,045)</u>
Total Governmental Activities	110,277,795	9,268,166	40,046,360	825,360	(60,137,909)
<b>Business-Type Activities</b>					
Water operations	4,221,247	4,846,411	-	1,599,681	2,224,845
Sewer operations	<u>6,942,791</u>	<u>5,780,369</u>	<u>-</u>	<u>143,655</u>	<u>(1,018,767)</u>
Total Business-Type Activities	<u>11,164,038</u>	<u>10,626,780</u>	<u>-</u>	<u>1,743,336</u>	<u>1,206,078</u>
Total	<u>\$ 121,441,833</u>	<u>\$ 19,894,946</u>	<u>\$ 40,046,360</u>	<u>\$ 2,568,696</u>	<u>(58,931,831)</u>

(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, 2022

(continued)

	Governmental <u>Activities</u>	Business- Type <u>Activities</u>	<u>Total</u>
Changes in net (expenses) revenues from previous page	\$ (60,137,909)	\$ 1,206,078	\$ (58,931,831)
<b>General Revenues and Transfers</b>			
Property taxes	58,841,664	-	58,841,664
Licenses and permits	6,732,559	-	6,732,559
Penalties, interest, and other taxes	1,296,185	-	1,296,185
Grants and contributions not restricted to specific programs	5,917,112	-	5,917,112
Investment income (loss)	(623,629)	200	(623,429)
Miscellaneous	1,385,337	-	1,385,337
Transfers, net	<u>(704,150)</u>	<u>704,150</u>	<u>-</u>
Total general revenues and transfers	<u>72,845,078</u>	<u>704,350</u>	<u>73,549,428</u>
Change in Net Position	12,707,169	1,910,428	14,617,597
<b>Net Position</b>			
Beginning of year, as restated	<u>34,582,869</u>	<u>61,812,284</u>	<u>96,395,153</u>
End of year	\$ <u><u>47,290,038</u></u>	\$ <u><u>63,722,712</u></u>	\$ <u><u>111,012,750</u></u>

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

**CITY OF ROCHESTER, NEW HAMPSHIRE**

Governmental Funds  
Balance Sheet  
June 30, 2022

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>				
Cash and short-term investments	\$ 40,066,783	\$ -	\$ 222,457	\$ 40,289,240
Investments	197,988	-	1,458,296	1,656,284
Receivables:				
Property taxes	2,450,795	-	-	2,450,795
User fees	1,375,454	-	5,983,283	7,358,737
Intergovernmental and other	5,633	495,411	-	501,044
Due from other funds	10,388,978	-	8,914,281	19,303,259
Other assets	<u>84,879</u>	<u>-</u>	<u>41,049</u>	<u>125,928</u>
Total Assets	\$ <u>54,570,510</u>	\$ <u>495,411</u>	\$ <u>16,619,366</u>	\$ <u>71,685,287</u>
<b>Liabilities</b>				
Accounts payable	\$ 935,216	\$ 1,011,379	\$ 976,521	\$ 2,923,116
Accrued liabilities	4,633,200	466,601	60,651	5,160,452
Unearned revenue	-	-	5,417,687	5,417,687
Due to other funds	-	5,933,270	2,353,160	8,286,430
Notes payable	-	-	2,931,314	2,931,314
Other liabilities	<u>3,007,068</u>	<u>-</u>	<u>-</u>	<u>3,007,068</u>
Total Liabilities	8,575,484	7,411,250	11,739,333	27,726,067
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	3,347,819	4,898	334,933	3,687,650
Taxes paid in advance	<u>7,956,475</u>	<u>-</u>	<u>-</u>	<u>7,956,475</u>
Total Deferred Inflows of Resources	11,304,294	4,898	334,933	11,644,125
<b>Fund Balances</b>				
Nonspendable	50,159	-	1,479,325	1,529,484
Restricted	2,022,584	5,301,951	2,906,644	10,231,179
Committed	2,794,613	-	119,953	2,914,566
Assigned	3,313,250	-	799,378	4,112,628
Unassigned	<u>26,510,126</u>	<u>(12,222,688)</u>	<u>(760,200)</u>	<u>13,527,238</u>
Total Fund Balances	<u>34,690,732</u>	<u>(6,920,737)</u>	<u>4,545,100</u>	<u>32,315,095</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>54,570,510</u>	\$ <u>495,411</u>	\$ <u>16,619,366</u>	\$ <u>71,685,287</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, 2022

<b>Total governmental fund balances</b>	\$ 32,315,095
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	156,643,269
Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	19,296,723
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	503,053
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	3,352,715
In the Statement of Activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(606,091)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds and loans payable	(49,275,839)
Net pension liability	(69,704,884)
Net OPEB liability	(15,041,662)
Compensated absences	(2,859,278)
Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(22,690,584)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(4,647,507)
Other reconciling items.	5,028
<b>Net position of governmental activities</b>	<b>\$ 47,290,038</b>

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, 2022

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 56,836,185	\$ -	\$ 1,854,169	\$ 58,690,354
Penalties, interest, and other taxes	1,296,185	-	-	1,296,185
Charges for services	8,285,470	-	982,696	9,268,166
Intergovernmental	34,269,732	825,360	11,693,741	46,788,833
Licenses and permits	6,732,559	-	-	6,732,559
Investment income (loss)	25,973	-	(649,602)	(623,629)
Miscellaneous	<u>1,304,226</u>	<u>-</u>	<u>81,111</u>	<u>1,385,337</u>
Total Revenues	108,750,330	825,360	13,962,115	123,537,805
<b>Expenditures</b>				
<b>Current:</b>				
General government	7,406,088	-	808,446	8,214,534
Public safety	15,185,625	-	108,240	15,293,865
Highway and streets	3,192,928	-	423	3,193,351
Education	62,328,175	-	7,176,948	69,505,123
Health and welfare	363,757	-	-	363,757
Culture and recreation	2,140,952	-	451,916	2,592,868
Community development	-	-	950,665	950,665
Community services	18,502	-	1,263,802	1,282,304
Debt service				
Principal	4,757,402	-	939,163	5,696,565
Interest	1,498,816	-	258,747	1,757,563
Capital outlay	<u>-</u>	<u>13,110,355</u>	<u>-</u>	<u>13,110,355</u>
Total Expenditures	<u>96,892,245</u>	<u>13,110,355</u>	<u>11,958,350</u>	<u>121,960,950</u>
Excess (deficiency) of revenues over expenditures	11,858,085	(12,284,995)	2,003,765	1,576,855
<b>Other Financing Sources (Uses)</b>				
Issuance of bonds	-	2,302,000	844,500	3,146,500
Bond premiums	-	353,916	155,500	509,416
Transfers in	50,000	6,824,675	97,476	6,972,151
Transfers out	<u>(7,676,301)</u>	<u>-</u>	<u>-</u>	<u>(7,676,301)</u>
Total Other Financing Sources (Uses)	<u>(7,626,301)</u>	<u>9,480,591</u>	<u>1,097,476</u>	<u>2,951,766</u>
Change in fund balance	4,231,784	(2,804,404)	3,101,241	4,528,621
Fund Equity, at Beginning of Year	<u>30,458,948</u>	<u>(4,116,333)</u>	<u>1,443,859</u>	<u>27,786,474</u>
Fund Equity, at End of Year	\$ <u><u>34,690,732</u></u>	\$ <u><u>(6,920,737)</u></u>	\$ <u><u>4,545,100</u></u>	\$ <u><u>32,315,095</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, 2022

**Net changes in fund balances - total governmental funds** **\$ 4,528,621**

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	10,594,847
Depreciation	(8,502,296)

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:

Issuance of general obligation bonds	(3,146,500)
Premiums received on issuance of general obligation bonds	(509,416)
Repayments of general obligation bonds and loans	5,596,799

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. 313,010

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 net pension liability and related deferred outflows and inflows	4,386,280
Change in net OPEB liability and related deferred outflows and inflows	(417,367)
Change in accrued employee benefits	(60,891)
Change in accrued interest on bonds payable	<u>(75,918)</u>

**Change in net position of governmental activities** **\$ 12,707,169**

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

## CITY OF ROCHESTER, NEW HAMPSHIRE

Proprietary Funds  
Statement of Net Position  
June 30, 2022

	Business-Type Activities		
	Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>Assets</b>			
Current:			
User fees receivables	\$ 1,316,647	\$ 1,744,142	\$ 3,060,789
Intergovernmental receivables	1,765,843	644,215	2,410,058
Other assets	<u>330,154</u>	<u>87,214</u>	<u>417,368</u>
Total Current Assets	3,412,644	2,475,571	5,888,215
Noncurrent:			
Intergovernmental receivables	-	1,128,767	1,128,767
Capital assets:			
Land and construction in progress	6,544,045	14,519,118	21,063,163
Other assets, net of accumulated depreciation	<u>40,277,353</u>	<u>67,281,488</u>	<u>107,558,841</u>
Total Noncurrent Assets	<u>46,821,398</u>	<u>82,929,373</u>	<u>129,750,771</u>
Total Assets	50,234,042	85,404,944	135,638,986
<b>Deferred Outflows of Resources</b>			
Related to pensions	326,550	298,386	624,936
Related to OPEB	<u>3,767</u>	<u>6,068</u>	<u>9,835</u>
Total Deferred Outflows of Resources	330,317	304,454	634,771
<b>Liabilities</b>			
Current:			
Accounts payable	648,288	1,009,922	1,658,210
Accrued liabilities	511,296	2,367,943	2,879,239
Due to other funds	6,417,281	4,599,548	11,016,829
Notes payable	3,346,531	14,809,069	18,155,600
Other current liabilities	-	5,173	5,173
Current portion of long-term liabilities:			
Bonds payable	1,323,878	1,431,787	2,755,665
Loans payable	<u>410,050</u>	<u>366,612</u>	<u>776,662</u>
Total Current Liabilities	12,657,324	24,590,054	37,247,378
Noncurrent:			
Bonds payable, net of current portion	10,735,454	14,506,224	25,241,678
Loans payable, net of current portion	3,858,964	2,479,129	6,338,093
Net pension liability	1,129,155	1,031,768	2,160,923
Net OPEB liability	167,564	199,147	366,711
Compensated absences	<u>59,432</u>	<u>94,660</u>	<u>154,092</u>
Total Noncurrent Liabilities	<u>15,950,569</u>	<u>18,310,928</u>	<u>34,261,497</u>
Total Liabilities	28,607,893	42,900,982	71,508,875
<b>Deferred Inflows of Resources</b>			
Related to pensions	343,750	314,102	657,852
Related to OPEB	35,396	56,181	91,577
Other	<u>9,192</u>	<u>283,548</u>	<u>292,740</u>
Total Deferred Inflows of Resources	388,338	653,831	1,042,169
<b>Net Position</b>			
Net investment in capital assets	26,297,578	46,136,886	72,434,464
Unrestricted	<u>(4,729,450)</u>	<u>(3,982,302)</u>	<u>(8,711,752)</u>
Total Net Position	<u>\$ 21,568,128</u>	<u>\$ 42,154,584</u>	<u>\$ 63,722,712</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, 2022

	Business-Type Activities Enterprise Funds		
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
<b>Operating Revenues</b>			
Charges for services	\$ 4,846,411	\$ 5,464,279	\$ 10,310,690
Other	<u>-</u>	<u>316,090</u>	<u>316,090</u>
Total Operating Revenues	4,846,411	5,780,369	10,626,780
<b>Operating Expenses</b>			
Personnel costs	1,104,884	1,666,435	2,771,319
Non-personnel costs	1,113,088	2,298,468	3,411,556
Depreciation	<u>1,441,888</u>	<u>1,959,296</u>	<u>3,401,184</u>
Total Operating Expenses	<u>3,659,860</u>	<u>5,924,199</u>	<u>9,584,059</u>
Operating Income	1,186,551	(143,830)	1,042,721
<b>Nonoperating Revenues (Expenses)</b>			
Investment income	200	-	200
Interest expense	<u>(561,387)</u>	<u>(1,018,592)</u>	<u>(1,579,979)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(561,187)</u>	<u>(1,018,592)</u>	<u>(1,579,779)</u>
Income Before Transfers and Capital Contributions	<u>625,364</u>	<u>(1,162,422)</u>	<u>(537,058)</u>
Capital contributions	1,599,681	143,655	1,743,336
Transfers in	<u>129,150</u>	<u>575,000</u>	<u>704,150</u>
Change in Net Position	2,354,195	(443,767)	1,910,428
Net Position, Beginning of Year	<u>19,213,933</u>	<u>42,598,351</u>	<u>61,812,284</u>
Net Position, End of Year	\$ <u><u>21,568,128</u></u>	\$ <u><u>42,154,584</u></u>	\$ <u><u>63,722,712</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, 2022

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers and users	\$ 4,840,492	\$ 5,818,152	\$ 10,658,644
Payments to employees	(1,196,896)	(2,210,828)	(3,407,724)
Payments to suppliers	<u>(1,149,219)</u>	<u>(2,298,109)</u>	<u>(3,447,328)</u>
Net Cash Provided By Operating Activities	2,494,377	1,309,215	3,803,592
<b>Cash Flows From Noncapital Financing Activities</b>			
Transfers in	<u>129,150</u>	<u>575,000</u>	<u>704,150</u>
Net Cash Provided By Noncapital Financing Activities	129,150	4,894,094	5,023,244
<b>Cash Flows From Capital and Related Financing Activities</b>			
Proceeds of bonds and loans	243,900	143,600	387,500
Proceeds of notes	1,580,688	1,657,758	3,238,446
Acquisition and construction of capital assets	(5,780,714)	(5,143,878)	(10,924,592)
Principal payments on bonds and loans	(1,745,987)	(1,898,504)	(3,644,491)
Principal payments on notes	-	(691,538)	(691,538)
Interest expense	(588,280)	(206,012)	(794,292)
Interfund borrowing	3,590,723	-	3,590,723
Capital contributions	-	(190,543)	(190,543)
Other non-operating income	<u>75,943</u>	<u>125,808</u>	<u>201,751</u>
Net Cash (Used For) Capital and Related Financing Activities	(2,623,727)	(6,203,309)	(8,827,036)
<b>Cash Flows From Investing Activities</b>			
Investment income	<u>200</u>	<u>-</u>	<u>200</u>
Net Cash Provided By Investing Activities	<u>200</u>	<u>-</u>	<u>200</u>
Net Change in Cash and Short-Term Investments	-	-	-
Cash and Short-Term Investments, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Short-Term Investments, End of Year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating income	\$ 1,186,551	\$ (143,830)	\$ 1,042,721
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	1,441,888	1,959,296	3,401,184
Changes in assets, liabilities, and deferred outflows/inflows:			
User fees receivable	2,788	38,142	40,930
Other assets	5,292	(66,047)	(60,755)
Deferred outflows - related to pension	73,583	107,999	181,582
Deferred outflows - related to OPEB	27,874	20,297	48,171
Accounts payable	(38,772)	(161,238)	(200,010)
Compensated absences	(13,963)	(10,624)	(24,587)
Net pension liability	(314,048)	(433,985)	(748,033)
Net OPEB liability	(129,816)	(44,572)	(174,388)
Deferred inflows - related to pension	294,958	264,548	559,506
Deferred inflows - related to OPEB	(35,892)	4,398	(31,494)
Deferred inflows - other	<u>(6,065)</u>	<u>(225,169)</u>	<u>(231,234)</u>
Net Cash Provided By Operating Activities	\$ <u>2,494,378</u>	\$ <u>1,309,215</u>	\$ <u>3,803,592</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, 2022

	Private Purpose Trust <u>Funds</u>	Custodial <u>Funds</u>
<b>Assets</b>		
Cash and short-term investments	\$ 222,783	\$ 386,890
Investments	<u>1,844,288</u>	<u>-</u>
Total Assets	2,067,071	386,890
<b>Net Position</b>		
Restricted for other purposes	<u>2,067,071</u>	<u>386,890</u>
Total Net Position	\$ <u><u>2,067,071</u></u>	\$ <u><u>386,890</u></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, 2022

	Private Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
<b>Additions</b>		
Taxes collected for County	\$ -	\$ 6,752,536
Taxes collected for State of New Hampshire	-	1,878,727
Fees collected for students	-	342,277
Increase in fair value of investments	<u>291,187</u>	<u>-</u>
Total additions	291,187	8,973,540
<b>Deductions</b>		
Payment of taxes to County	-	6,752,536
Payment of taxes to State of New Hampshire	-	1,878,727
Payments on behalf of students	-	288,308
Other	<u>44,303</u>	<u>-</u>
Total deductions	<u>44,303</u>	<u>8,919,571</u>
Net increase	246,884	53,969
<b>Net position restricted for other purposes</b>		
Beginning of year	<u>1,820,187</u>	<u>332,921</u>
End of year	\$ <u><u>2,067,071</u></u>	\$ <u><u>386,890</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 2022, 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 are 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 nonoperating 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:

- *Private-purpose trust funds* are used to account for trust arrangements, other than those properly reported in the 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 City 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 and student activities.

### ***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 net asset value (NAV). The NAV per share is the amount of net assets attributable to each share outstanding at the close of the period. Investments measured at NAV 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 five 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 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 use, either through 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 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, 2022.

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 New Hampshire Banks or banks outside the State of New Hampshire 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 their high liquidity and are 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, except 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, 2022, \$1,275,806 of the City's bank balance of \$46,093,004 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, 2022:

<u>Investment Type</u>	<u>Amount</u>
Corporate bonds	\$ 714,124
Corporate equities	1,669,604
Fixed income mutual funds	878,419
U.S. Treasury notes	<u>238,425</u>
Total investments	<u>\$ 3,500,572</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, 2022, 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 in 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, 2022, 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>AAA</u>	<u>AA</u>	<u>A</u>	<u>B</u>	<u>Unrated</u>
Corporate bonds	\$ 714,124	\$ 46,576	\$ 89,734	\$ 338,868	\$ 183,633	\$ 55,314
Fixed income mutual funds	<u>878,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,419</u>
Total	<u>\$ 1,592,543</u>	<u>\$ 46,576</u>	<u>\$ 89,734</u>	<u>\$ 338,868</u>	<u>\$ 183,633</u>	<u>\$ 933,733</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 in 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 are accessible 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, 2022:

<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	\$ 714,124	\$ -	\$ 714,124
Corporate equities	1,669,604	1,669,604	-
Fixed income mutual funds	878,419	878,419	-
U.S. Treasury notes	238,426	238,426	-
Total	\$ <u>3,500,573</u>	\$ <u>2,786,449</u>	\$ <u>714,124</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 lienied 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 at June 30, 2022 consist of the following:

	Gross Amount (fund basis)	Current Portion	Long-Term Portion
Tax liens	\$ 2,414,689	\$ -	\$ 2,414,689
Property Taxes	<u>36,106</u>	<u>36,106</u>	<u>-</u>
Total property taxes	\$ <u>2,450,795</u>	\$ <u>36,106</u>	\$ <u>2,414,689</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 Fees Receivables**

Receivables for user charges and betterments for business type activities at June 30, 2022 consist of the following:

	Gross Amount
Water	\$ 1,316,647
Sewer	<u>1,744,142</u>
Total	\$ <u>3,060,789</u>

**6. Intergovernmental Receivables**

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal year 2022.

## 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, 2022 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 10,388,978	\$ -
Capital Projects Fund	-	5,933,270
Nonmajor Governmental Funds:		
2022 grants	25,765	1,833,305
Granite State Business Park TIF	355,200	-
Granite State Business Park TIF - II	2,214,940	-
American Rescue Plan Act (ARPA)	5,417,687	-
Arena	355,726	234,625
Safran TIF	355,858	-
All other funds	<u>189,105</u>	<u>285,230</u>
Subtotal Nonmajor Governmental Funds	8,914,281	2,353,160
Enterprise Funds:		
Water	-	6,417,281
Sewer	<u>-</u>	<u>4,599,548</u>
Subtotal Enterprise Funds	<u>-</u>	<u>11,016,829</u>
Total	\$ <u>19,303,259</u>	\$ <u>19,303,259</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	\$ 50,000	\$ 7,676,301
Capital Projects Fund	6,824,675	-
Nonmajor Governmental Funds	97,476	-
<u>Business-Type Funds</u>		
Water Fund	129,150	-
Sewer Fund	<u>575,000</u>	<u>-</u>
Subtotal business-type funds	<u>704,150</u>	<u>-</u>
Total	\$ <u>7,676,301</u>	\$ <u>7,676,301</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, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Land improvements	\$ 7,929,254	\$ -	\$ -	\$ 7,929,254
Buildings and improvements	108,849,715	12,010,461	-	120,860,176
Vehicles and equipment	34,318,130	2,190,763	-	36,508,893
Infrastructure	<u>172,530,949</u>	<u>3,736,356</u>	<u>-</u>	<u>176,267,305</u>
Total capital assets, being depreciated	323,628,048	17,937,580	-	341,565,628
Less accumulated depreciation for:				
Land improvements	(5,376,207)	(312,608)	-	(5,688,815)
Buildings and improvements	(37,692,903)	(2,503,775)	-	(40,196,678)
Vehicles and equipment	(22,631,579)	(2,188,885)	-	(24,820,464)
Infrastructure	<u>(132,938,971)</u>	<u>(3,497,027)</u>	<u>-</u>	<u>(136,435,998)</u>
Total accumulated depreciation	<u>(198,639,660)</u>	<u>(8,502,295)</u>	<u>-</u>	<u>(207,141,955)</u>
Total capital assets, being depreciated, net	124,988,388	9,435,285	-	134,423,673
Capital assets, not being depreciated:				
Land	10,518,725	74,852	-	10,593,577
Easement	1,422,250	-	-	1,422,250
Construction in progress	<u>17,621,354</u>	<u>12,302,456</u>	<u>(19,720,041)</u>	<u>10,203,769</u>
Total capital assets, not being depreciated	<u>29,562,329</u>	<u>12,377,308</u>	<u>(19,720,041)</u>	<u>22,219,596</u>
Governmental activities capital assets, net	<u>\$ 154,550,717</u>	<u>\$ 21,812,593</u>	<u>\$ (19,720,041)</u>	<u>\$ 156,643,269</u>
<b>Business-Type Activities</b>				
Capital assets, being depreciated:				
Land improvements	\$ 2,692,157	\$ 1,405,153	\$ -	\$ 4,097,310
Buildings and improvements	66,424,783	13,047,076	-	79,471,859
Vehicles and equipment	8,683,325	219,446	-	8,902,771
Infrastructure	<u>75,727,542</u>	<u>2,088,793</u>	<u>-</u>	<u>77,816,335</u>
Total capital assets, being depreciated	153,527,807	16,760,468	-	170,288,275
Less accumulated depreciation for:				
Land improvements	(610,370)	(148,038)	-	(758,408)
Buildings and improvements	(27,761,328)	(1,756,081)	-	(29,517,409)
Vehicles and equipment	(7,074,532)	(325,409)	-	(7,399,941)
Infrastructure	<u>(23,603,566)</u>	<u>(1,457,926)</u>	<u>-</u>	<u>(25,061,492)</u>
Total accumulated depreciation	<u>(59,049,796)</u>	<u>(3,687,454)</u>	<u>-</u>	<u>(62,737,250)</u>
Total capital assets, being depreciated, net	94,478,011	13,073,014	-	107,551,025
Capital assets, not being depreciated:				
Land	3,627,217	-	-	3,627,217
Easement	7,500	-	-	7,500
Construction in progress	<u>20,714,962</u>	<u>11,193,006</u>	<u>(14,471,706)</u>	<u>17,436,262</u>
Total capital assets, not being depreciated	<u>24,349,679</u>	<u>11,193,006</u>	<u>(14,471,706)</u>	<u>21,070,979</u>
Business-type activities capital assets, net	<u>\$ 118,827,690</u>	<u>\$ 24,266,020</u>	<u>\$ (14,471,706)</u>	<u>\$ 128,622,004</u>



Depreciation expense was charged to functions of the City as follows:

Governmental Activities	
General government	\$ 695,843
Public safety	750,232
Highway and streets	4,292,226
Education	2,559,786
Culture and recreation	177,761
Community services	<u>21,549</u>
Total governmental activities	\$ <u>8,502,295</u>
Business-Type Activities	
Water	\$ 1,567,293
Sewer	<u>2,120,161</u>
Total business-type activities	\$ <u>3,687,454</u>

#### **9. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net assets 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, 2022.

#### **10. Accrued Liabilities**

Accrued liabilities represent fiscal year 2022 expenditures paid in fiscal year 2023.

#### **11. Notes Payable**

The City had notes payable during the year ended June 30, 2022 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 assistance 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, 2022:

	Interest Rate	Date of Issuance	Date of Maturity	Balance at 6/30/2021	New Issues	Maturities	Balance at 6/30/2022
NHBFA-REDC-LDI	4.75%	7/31/20	*	-	3,000,000	(68,714)	2,931,286
Route 202A Water Main Extension	0.00%	4/16/19	*	3,346,561	-	-	3,346,561
Colonial Pines Sewer Extension Phase 2 Project	2.70%	12/2/19	*	1,272,248	-	-	1,272,248
Sewer System Master Plan	2.00%	11/10/21	*	75,000	-	-	75,000
Woodman Area Improvements Project	2.00%	11/2/20	*	132,077	-	-	132,077
Route 11 Pump Station Upgrade Project	2.00%	12/18/20	*	178,431	-	-	178,431
Colonial Press Sewer Extension	0.00%	12/1/18	*	2,929,746	-	(145,883)	2,783,863
Biosolids Dewatering	0.00%	11/1/19	*	10,913,104	-	(545,656)	10,367,448
Total notes payable				\$ 18,847,167	\$ 3,000,000	\$ (760,253)	\$ 21,086,914

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

## 12. Unearned Revenue

Unearned revenue represents grant funds received by the Government from the American Rescue Plan Act (ARPA).

## 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>				Amount Outstanding as of 6/30/22
	Original Issue	Serial Maturities Through	Interest Rate(s) %	
<u>General Obligation Bonds</u>				
Public offerings:				
2008 Series A NHMBB - 20 year	\$ 692,995	08/15/28	4.00-5.25%	\$ 240,000
2012 Series A Bond Issue - 10 year	7,636,243	03/15/22	1.00-3.25%	3,973,303
2012 Series B Bond Issue - 20 year - Repurposed EDA	117,244	03/15/32	2.00-3.25%	72,339
2013 Series A Refunding 2004 bonds	3,896,698	07/15/24	2.00-3.00%	1,044,795
2015 Series A Bond Issue - 10 year	27,112,080	03/01/35	2.00-5.00%	15,375,846
2016 Refunding - Series 2008 - 10 year	5,167,929	02/15/28	1.94%	2,980,278
2017 Series A Bond Issue - 5 year	10,950,655	06/30/27	2.50-5.00%	7,325,742
2018 Series A Bond Issue - 20 year	4,845,302	08/15/38	4.06%	3,543,646
2020 Series A Bond Issue - 20 year	9,236,000	04/01/40	2.500-5.00%	7,990,000
2022 Series A NHMBB - 20 year	\$ 3,146,500	02/15/42	2.20-5.10%	\$ 3,146,500
Total public offerings				45,692,449
Direct placements				
2002 Bond Issue	7,111,000	08/15/22	4.25-4.70%	331,000
Total direct placements				331,000
Total general obligation bonds				46,023,449
Loans - Direct Borrowings				
2014 State Revolving Loan - Washington St Phase 4	1,675,282	06/01/33	3.39%	206,331
Copiers & Printers - School	620,220	08/01/22	3.09%	131,696
Total loans - direct borrowings				338,027
Total governmental activities				\$ 46,361,476

Business-Type Activities

	Original	Serial	Interest	Amount
	Issue	Maturities	Rate(s) %	Outstanding
<u>General Obligation Bonds</u>		<u>Through</u>		as of
				<u>6/30/22</u>
Public offerings:				
2012 Series A Bond Issue - 20 year	\$ 1,137,732	03/15/32	2.00-3.25%	\$ 639,357
2013 Series A Bond Issue - Refunding 2004 bonds	8,618,302	08/01/20	2.00-4.00%	305,205
2015 Series A Bond Issue - 20 year	6,973,758	03/01/35	2.00-3.25%	3,530,477
2016 Refunding Series 2008 - 10 year	2,982,072	02/15/28	1.94%	1,719,722
2017 Series A Bond Issue - 5 year	11,609,346	06/30/37	3.00-5.00%	7,667,618
2018 Series A Bond Issue - 20 year	3,194,698	06/30/39	3.37-5.00%	2,546,343
2020 Series A - 20 year	11,019,000	04/01/40	2.50-5.00%	9,420,000
2022 Series A NHMBB - 20 year	\$ 387,500	02/15/42	2.20-5.10%	\$ 387,500
Total public offerings				26,216,222
Direct placements				
2002 Series Bond Issue	1,475,000	08/15/22	4.25-4.70%	65,000
Total direct placements				65,000
Total general obligation bonds				\$ 26,281,222
Loans - Direct Borrowings				
2005 State Revolving Loan - Chestnut Hill - Clean Water	\$ 879,686	08/01/25	3.49%	\$ 175,937
2007 State Revolving Loan - Ground Water Supply - Drinking Water	483,988	09/01/26	3.35%	121,366
2007 State Revolving Loan - Homemakers - Clean Water	341,373	07/01/27	2.14%	126,897
2009 State Revolving Loan - East Rochester I & I - Clean Water	1,852,387	12/01/27	3.69%	555,716
2009 State Revolving Loan - South Main/Solar Bee Pilot - Clean Water	1,335,120	08/01/28	3.49%	467,292
2010 State Revolving Loan - South Main Street - Drinking Water	627,000	02/01/29	2.95%	220,545
2010 State Revolving Loan - Washington Street - Drinking Water	1,997,523	12/01/30	2.86%	1,107,626
2013 State Revolving Loan - Cocheco Well - Drinking Water	3,381,909	09/01/31	3.10%	1,010,916
2013 State Revolving Loan - Headworks - Clean Water	1,398,348	02/01/32	2.72%	699,174
2013 State Revolving Loan - Washington St Pump Station - Clean Water	646,346	07/01/31	3.10%	323,173
2014 State Revolving Loan - Washington & Pine St - Drinking Water	388,147	12/01/32	2.72%	123,380
2014 State Revolving Loan - Washington St Phase 4 - Clean Water	1,675,282	06/01/33	3.39%	262,071
2016 State Revolving Loan - New Rte 125 Pump Station	473,212	06/01/35	2.55%	230,723
2016 State Revolving Loan - Drinking Water SRF - 20 Yr	2,248,454	12/01/35	1.96%	1,337,830
2018 State Revolving Loan - WTP Low Lift Pump Station	452,712	12/01/35	1.96%	352,109
Total loans - direct borrowings				\$ 7,114,755

### ***Future Debt Service***

The annual payments to retire all general obligation bonds and loans outstanding as of June 30, 2022 are as follows:

<u>Governmental</u>	<u>Bonds - Public Offerings</u>		<u>Bonds - Direct Placements</u>		<u>Loans - Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 5,210,963	\$ 1,481,009	\$ 331,000	\$ 4,231	\$ 150,453	\$ 10,872
2024	5,183,135	1,288,177	-	-	18,757	5,727
2025	5,108,471	1,105,161	-	-	18,757	5,090
2026	4,073,157	954,587	-	-	18,757	4,453
2027	3,895,399	818,476	-	-	18,757	3,817
2028	3,279,864	621,774	-	-	18,757	3,181
2029	2,813,023	536,887	-	-	18,757	2,545
2030	2,549,788	430,677	-	-	18,757	1,909
2031	2,352,850	351,748	-	-	18,757	1,272
2032	2,376,058	274,599	-	-	18,757	637
2033-2037	7,574,606	580,187	-	-	18,761	-
2038-2042	<u>1,275,135</u>	<u>39,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>45,692,449</u>	\$ <u>8,482,546</u>	\$ <u>331,000</u>	\$ <u>4,231</u>	\$ <u>338,027</u>	\$ <u>39,503</u>

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, 2022.

<u>Business-Type</u>	<u>Bonds - Public Offerings</u>		<u>Bonds - Direct Placements</u>		<u>Loans - Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,556,324	\$ 4,201,219	\$ 65,000	\$ 1,528	\$ 776,661	\$ 197,714
2024	2,564,915	479,631	-	-	783,810	175,290
2025	2,499,368	424,782	-	-	790,680	152,652
2026	1,844,588	372,808	-	-	796,859	129,805
2027	1,832,143	331,646	-	-	753,118	106,780
2028	1,781,685	290,593	-	-	741,653	70,137
2029	1,523,425	256,716	-	-	624,512	64,237
2030	1,480,514	224,575	-	-	493,276	47,402
2031	1,306,451	193,993	-	-	485,486	33,313
2032	1,313,142	169,642	-	-	367,376	19,970
2033-2037	5,761,082	704,459	-	-	501,324	22,604
2038-2042	<u>1,752,585</u>	<u>74,048</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	\$ <u>26,216,222</u>	\$ <u>7,724,112</u>	\$ <u>65,000</u>	\$ <u>1,528</u>	\$ <u>7,114,755</u>	\$ <u>1,019,903</u>

### Changes in Long-Term Liabilities

During the year ended June 30, 2022, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
<b>Governmental Activities</b>						
Bonds payable						
Public offerings	\$ 47,594,556	\$ 3,146,500	\$ (5,048,607)	\$ 45,692,449	\$ (5,210,963)	\$ 40,481,486
Direct placements	681,000	-	(350,000)	331,000	(331,000)	-
Unamortized premium	<u>2,792,576</u>	<u>509,416</u>	<u>(200,055)</u>	<u>3,101,937</u>	<u>(244,669)</u>	<u>2,857,268</u>
Subtotal	51,068,132	3,655,916	(5,598,662)	49,125,386	(5,786,632)	43,338,754
Loans payable (direct borrowings)	536,219	-	(198,192)	338,027	(150,453)	187,574
Net pension liability	103,329,198	-	(33,624,314)	69,704,884	-	69,704,884
Net OPEB liability	17,039,615	-	(1,997,953)	15,041,662	-	15,041,662
Compensated absences	<u>2,798,387</u>	<u>60,891</u>	<u>-</u>	<u>2,859,278</u>	<u>(285,928)</u>	<u>2,573,350</u>
Total	\$ <u>174,771,551</u>	\$ <u>3,716,807</u>	\$ <u>(41,419,121)</u>	\$ <u>137,069,237</u>	\$ <u>(6,223,013)</u>	\$ <u>130,846,224</u>
<b>Business-Type Activities</b>						
Bonds payable						
Public offerings	\$ 28,425,444	\$ 387,500	\$ (2,596,722)	\$ 26,216,222	\$ (2,556,324)	\$ 23,659,898
Direct placements	135,000	-	(70,000)	65,000	(65,000)	-
Unamortized premium	<u>1,862,221</u>	<u>-</u>	<u>(146,100)</u>	<u>1,716,121</u>	<u>(134,341)</u>	<u>1,581,780</u>
Subtotal	30,422,665	387,500	(2,812,822)	27,997,343	(2,755,665)	25,241,678
Loans payable (direct borrowings)	7,859,673	-	(744,918)	7,114,755	(776,662)	6,338,093
Net pension liability	2,908,956	-	(748,033)	2,160,923	-	2,160,923
Net OPEB liability	541,099	-	(174,388)	366,711	-	366,711
Compensated absences	<u>178,679</u>	<u>-</u>	<u>(24,587)</u>	<u>154,092</u>	<u>-</u>	<u>154,092</u>
Total	\$ <u>41,911,072</u>	\$ <u>387,500</u>	\$ <u>(4,504,748)</u>	\$ <u>37,793,824</u>	\$ <u>(3,532,327)</u>	\$ <u>34,261,497</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 represent the acquisition of net assets 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, 2022:

### ***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, various special revenue funds, and the various capital project 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 capital reserve funds and the Arena fund.

### ***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, 2022:

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>				
Prepaid expenditures	\$ 50,159	\$ -	\$ -	\$ 50,159
Inventory	-	-	12,376	12,376
Permanent funds	<u>-</u>	<u>-</u>	<u>1,466,949</u>	<u>1,466,949</u>
Total Nonspendable	50,159	-	1,479,325	1,529,484
<b>Restricted</b>				
Other grants	6,485	-	-	6,485
Economic development fund	1,382,928	-	-	1,382,928
Conservation commission fund	633,171	-	-	633,171
Special revenue funds:				
Granite Ridge TIF	-	-	2,214,940	2,214,940
Safran Lease TIF	-	-	355,858	355,858
Other	-	-	335,846	335,846
Capital projects:				
Vehicle and Equipment Replacement	-	532,750	-	532,750
Paving Rehabilitation Program	-	1,506,069	-	1,506,069
Other	<u>-</u>	<u>3,263,132</u>	<u>-</u>	<u>3,263,132</u>
Total Restricted	2,022,584	5,301,951	2,906,644	10,231,179
<b>Committed</b>				
Capital reserve funds	2,794,613	-	-	2,794,613
Arena fund	<u>-</u>	<u>-</u>	<u>119,953</u>	<u>119,953</u>
Total Committed	2,794,613	-	119,953	2,914,566
<b>Assigned</b>				
Computer lease program	20,000	-	-	20,000
Use of fund balance - FY23 budget	3,293,250	-	-	3,293,250
Encumbrances:				
CRRSA-ESSER II	-	-	705,513	705,513
Other grants	<u>-</u>	<u>-</u>	<u>93,865</u>	<u>93,865</u>
Total Assigned	3,313,250	-	799,378	4,112,628
<b>Unassigned</b>				
General fund	26,510,126	-	-	26,510,126
Deficits	<u>-</u>	<u>(12,222,688)</u>	<u>(760,200)</u>	<u>(12,982,888)</u>
Total Unassigned	<u>26,510,126</u>	<u>(12,222,688)</u>	<u>(760,200)</u>	<u>13,527,238</u>
Total Fund Balance	\$ <u>34,690,732</u>	\$ <u>(6,920,737)</u>	\$ <u>4,545,100</u>	\$ <u>32,315,095</u>

## 16. General Fund Unassigned Fund Balance

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.

GAAP basis balance	\$ 26,510,126
Use of fund balance for fiscal year 2023	3,293,250
Other	<u>20,119</u>
Statutory Balance	<u>\$ 29,823,495</u>

## 17. New Hampshire 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 providing 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:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum Service</u>	<u>Minimum Age</u>	<u>Benefit 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, using the contribution rates of 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 13.25% to 30.67% of covered compensation. The City's and School's contributions to NHRS for the year ended June 30, 2022 were \$2,728,477 and \$4,721,353, 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, 2022, the City and School reported a liability of \$26,320,628 and \$45,545,180, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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 .59388781%. At the most recent measurement date the School's proportion was 1.02766269%.

For the year ended June 30, 2022, the City and School recognized pension expense of \$1,693,564 and \$3,308,127, 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	\$ 2,012,347	\$ 752,385
Changes of assumptions	7,505,978	-
Difference between projected and actual earnings on pension plan investments	-	20,099,219
Changes in proportion and differences between contributions and proportionate share of contributions	1,004,573	2,496,832
Contributions subsequent to the measurement date	<u>9,398,761</u>	<u>-</u>
Total	<u>\$ 19,921,659</u>	<u>\$ 23,348,436</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 2023. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized as a decrease in pension expense as follows:

Year ended June 30:

2023	\$ (2,191,101)
2024	(1,769,228)
2025	(1,961,066)
2026	<u>(6,904,143)</u>
Total	<u>\$ (12,825,538)</u>

**Actuarial Assumptions**

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	2.75% per year (2.25% for Teachers)
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of plan investment expense, including inflation

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, 2020 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 %	6.46%
Small/mid cap equities	<u>7.50</u>	1.14%
Total domestic equities	30.00	
Int'l equities (unhedged)	14.00	5.53%
Emerging int'l equities	<u>6.00</u>	2.37%
Total international equities	20.00	
Core bonds	<u>25.00</u>	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	5.00	7.25%
Real estate	<u>10.00</u>	6.60%
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 (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
\$ 102,776,329	\$ 71,865,807	\$ 46,081,389

***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, 2022. 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	65
Active employees	<u>634</u>
Total	<u>699</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, 2021 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75%
Salary increases	2.75%, average, including inflation
Discount rate	4.09%, previously 2.66%
Healthcare cost trend rates	7.50% for 2023, decreasing 0.5% per year to an ultimate rate of 4.50% for 2029 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, 2022.

Mortality rates were based on the SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using scale MP-2021. Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using scale MP-2021.

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 4.09%. 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 \$8,991,396 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

#### Changes in the Total OPEB Liability

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

Balance, beginning of year	\$	10,393,677
Changes for the year:		
Service cost		650,926
Interest		288,157
Differences between expected and actual experience		(1,400,249)
Changes in assumptions		(533,665)
Benefit payments		<u>(407,450)</u>
Net Change		<u>(1,402,281)</u>
Balance, end of year	\$	<u><u>8,991,396</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.66% in 2021 to 4.09% in 2022. 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% Decrease <u>(3.09%)</u>	Current Discount Rate <u>(4.09%)</u>	1% Increase <u>(5.09%)</u>
\$ 9,686,721	\$ 8,991,396	\$ 8,348,741

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% Decrease <u>(6.50%)</u>	Healthcare Cost Trend Rates <u>(7.50%)</u>	1% Increase <u>(8.50%)</u>
\$ 8,023,995	\$ 8,991,396	\$ 10,122,145

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

For the year ended June 30, 2022, the City recognized an OPEB expense of \$75,608. At June 30, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 4,048,826
Change in assumptions	<u>512,597</u>	<u>607,020</u>
Total	\$ <u>512,597</u>	\$ <u>4,655,846</u>

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

Year ended June 30:

2023	\$ (863,475)
2024	(863,475)
2025	(863,470)
2026	(674,307)
2027	(403,701)
Thereafter	<u>(474,821)</u>
Total	\$ <u>(4,143,249)</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 0.31% of gross payroll for Group I employees, 1.54% of gross payroll for Group I teachers, 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, 2021 were \$2,370,644 and \$4,046,333, respectively.

For the year ended June 30, 2022, the City and School recognized an OPEB expense related to the NHRS Medical Subsidy of \$132,582 and \$32,529, respectively. At June 30, 2022, 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	\$ -	\$ 1,339
Net difference between projected and actual OPEB investments	-	80,160
Changes in proportion	<u>291</u>	<u>1,739</u>
Total	\$ <u>291</u>	\$ <u>83,238</u>

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

Year ended June 30:

2023	\$ (21,122)
2024	(16,842)
2025	(18,878)
2026	<u>(26,105)</u>
Total	\$ <u>(82,947)</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:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$ 6,975,759	\$ 6,416,977	\$ 6,316,843

#### *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, 2022:

	Total/Net OPEB <u>Liability</u>	Total Deferred Outflows of <u>Resources</u>	Total Deferred Inflows of <u>Resources</u>	Total OPEB <u>Expense</u>
City OPEB Plan	\$ 8,991,396	\$ 512,597	\$ 4,655,846	\$ 75,608
Proportionate share of NHRS Medical Subsidy Plan	<u>6,416,977</u>	<u>291</u>	<u>83,238</u>	<u>165,111</u>
Total	<u>\$ 15,408,373</u>	<u>\$ 512,888</u>	<u>\$ 4,739,084</u>	<u>\$ 240,719</u>

## **19. Commitments and Contingencies**

#### ***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.

## **20. New Pronouncements**

The Governmental Accounting Standards Board (GASB) has issued Statement No. 96, *Subscription-Based IT Arrangements (SBITAs)*, effective for the City beginning with its fiscal year ending June 30, 2023. This statement establishes new reporting and disclosure requirements, including the recording of various subscription-based leases in the financial statements. Management is currently evaluating the impact of implementing the following GASB pronouncement.

**CITY OF ROCHESTER, NEW HAMPSHIRE**

Required Supplementary Information  
General Fund  
Schedule of Revenues, Expenditures and Other Sources (Uses) -  
Budget and Actual  
For the Year Ended June 30, 2022  
(unaudited)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>Revenues</b>				
Property taxes	\$ 57,582,647	\$ 56,336,499	\$ 56,836,185	\$ 499,686
Penalties, interest, and other taxes	870,128	997,820	1,296,185	298,365
Charges for services	5,855,588	6,355,588	8,285,470	1,929,882
Intergovernmental	32,082,449	34,128,923	34,269,732	140,809
Licenses and permits	5,360,228	5,360,228	6,732,559	1,372,331
Investment income	200,000	200,000	48,225	(151,775)
Miscellaneous	<u>302,933</u>	<u>302,933</u>	<u>1,304,226</u>	<u>1,001,293</u>
Total Revenues	102,253,973	103,681,991	108,772,582	5,090,591
<b>Expenditures</b>				
General government	7,207,107	7,154,248	7,406,084	(251,836)
Public safety	16,268,002	16,268,002	15,185,625	1,082,377
Highway and streets	3,366,556	3,419,015	3,192,928	226,087
Education	66,383,484	67,719,288	63,624,460	4,094,828
Health and welfare	507,588	506,427	363,757	142,670
Culture and recreation	2,265,646	2,266,807	2,140,952	125,855
Community services	2,900	2,900	1,152	1,748
Debt service	<u>6,259,506</u>	<u>6,259,506</u>	<u>6,256,218</u>	<u>3,288</u>
Total Expenditures	<u>102,260,789</u>	<u>103,596,193</u>	<u>98,171,176</u>	<u>5,425,017</u>
Excess (deficiency) of revenues over expenditures	(6,816)	85,798	10,601,406	10,515,608
<b>Other Financing Sources (Uses)</b>				
Use of fund balance	2,786,000	9,580,641	9,580,641	-
Transfers in	894,000	894,000	894,000	-
Transfers out	<u>(3,673,184)</u>	<u>(10,560,439)</u>	<u>(10,867,768)</u>	<u>(307,329)</u>
Total Other Financing Sources (Uses)	<u>6,816</u>	<u>(85,798)</u>	<u>(393,127)</u>	<u>(307,329)</u>
Overall Budgetary Excess (Deficiency)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>10,208,279</u>	\$ <u>10,208,279</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>	Other Financing <u>Sources (Uses)</u>
GAAP basis	\$ 108,750,330	\$ 96,892,245	\$ (7,626,301)
Recognize use of fund balance as funding source	-	-	9,580,641
Remove effect of combining capital reserve and general fund	-	1,296,309	(2,347,467)
Other	<u>22,252</u>	<u>(17,378)</u>	<u>-</u>
Budgetary basis	\$ <u>108,772,582</u>	\$ <u>98,171,176</u>	\$ <u>(393,127)</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, 2022	June 30, 2021	1.62155050%	\$ 71,865,807	\$ 47,736,392	150.55%	72.22%
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, 2022	\$ 7,449,830	\$ 7,449,830	\$ -	\$ 49,221,020	15.14%
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%

*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  
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, 2022	June 30, 2021	1.60241418%	\$6,416,977	\$ 47,736,392	13.44%	11.06%
June 30, 2021	June 30, 2020	1.64196629%	\$7,187,036	\$ 46,346,012	15.51%	7.74%
June 30, 2020	June 30, 2019	1.58716319%	\$6,416,977	\$ 44,996,128	14.26%	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, 2022	June 30, 2021	\$ 770,042	\$ 770,042	\$ -	\$ 49,221,020	1.56%
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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>					
Service cost	\$ 650,926	\$ 566,969	\$ 645,002	\$ 728,467	\$ 910,490
Interest	288,157	357,415	425,262	444,800	383,537
Changes of benefit terms	-	-	-	-	(699,644)
Differences between expected and actual experience	(1,400,249)	(576,927)	(1,349,244)	(1,904,445)	(1,587,781)
Changes of assumptions	(533,665)	646,213	(15,796)	(260,388)	74,498
Benefit payments, including refunds of member contributions	<u>(407,450)</u>	<u>(427,863)</u>	<u>(437,888)</u>	<u>(423,910)</u>	<u>(476,432)</u>
Net change in total OPEB liability	(1,402,281)	565,807	(732,664)	(1,415,476)	(1,395,332)
Total OPEB liability - beginning	<u>10,393,677</u>	<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>\$ 8,991,396</u>	<u>\$ 10,393,677</u>	<u>\$ 9,827,870</u>	<u>\$ 10,560,534</u>	<u>\$ 11,976,010</u>
Covered employee payroll	\$ 42,042,154	\$ 35,849,736	\$ 34,721,294	\$ 44,809,485	\$ 42,256,611
Total OPEB liability as a percentage of covered employee payroll	21%	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.

See Independent Auditors' Report.

**TIF 162-K - Granite State Business Park District**  
**Financial Report for Tax Year 2021 (as of 06/30/2022)**  
**Fund 7028 - TIF1**  
**June 30, 2022**

<b>Assessment Information:</b>	
Date of Adoption/Modification (mm/dd/yy)	07/05/11
A Original Assessed Value <sup>1</sup>	14,071,975
B - Unretained Captured Assessed Value	-
C = Amounts Used on P2 (for tax rate purposes)	14,071,975
D + Retained captured assessed value	6,423,376
E = Current Assessed Value	20,495,351

<b>Tax Rate Information:</b>	
2020 Tax Rate per 1000 assessed value	24.65

<b>Revenues <sup>2</sup></b>	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	158,336.22
	-
<b>Total Revenues:</b>	<b>158,336.22</b>

<b>Expenditures <sup>3</sup></b>	
Long Term Dept Payments	
Principal	-
Interest	-
Outside Services	-
Other -Transfer to CIP projects-Innovation Dr Water-Sewer line upgrade	26,811.00
<b>Total Expenditures</b>	<b>26,811.00</b>

<b>Long-Term Debt Payable <sup>4 &amp; 5</sup></b>	
New Hampshire Municipal Bond Bank Jan-22 Issue	844,500.00
	-
<b>Total Long-Term Debt Payable</b>	<b>844,500.00</b>

Beginning of Period - Fund Balance	<b>223,674.85</b>
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Excess (Deficiency) of Revenue	<b>131,525.22</b>
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End of Period - Fund Balance	<b>355,200.07</b>
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Fund Balance Reserved for Debt Service	<b>355,200.07</b>
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Deficit to be Raised by Tax Increment District	<b>489,299.93</b>
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**TIF 205-C - RHA C/O NHBFA District (SAFRAN Lease)**  
**Financial Report for Tax Year 2021 (as of June 30, 2022)**  
**Fund 7029 - TIF2**  
**June 30, 2022**

<b>Assessment Information:</b>	
Date of Adoption/Modification (mm/dd/yy)	07/05/11
A Original Assessed Value	193,900
B Unretained Captured Assessed Value	30,541,200
C Retained captured assessed value	-
D Current Assessed Value	30,735,100

<b>Tax Rate Information:</b>	
2020 Tax Rate per 1000 assessed value	24.65

<b>Revenues <sup>1</sup></b>	
Payment in Lieu of Tax - (PILOT)	810,732.85
Less Amount Retained by General Fund	(6,289.38)
Investment Interest	-
Other	-
<b>Total Revenues:</b>	<b>804,443.47</b>

<b>Expenditures <sup>2</sup></b>	
Long Term Dept Payments	
Principal - March 2012 Series B	216,275.29
Interest - March 2012 Series B	80,750.12
Principal - NHBFA Loan	347,887.95
Interest - NHBFA Loan	120,009.87
Outside Services	-
Other	-
<b>Total Expenditures</b>	<b>764,923.23</b>

<b>Long-Term Debt Payable <sup>3</sup></b>	
Principal - March 2012 Series B	2,723,303.09
Interest - March 2012 Series B	466,613.96
Principal - NHBFA Loan	2,052,309.44
Interest - NHBFA Loan	300,667.58
<b>Total Long-Term Debt Payable</b>	<b>5,542,894.07</b>

<b>Beginning of Period - Fund Balance</b>	<b>316,337.68</b>
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<b>Excess (Deficiency) of Revenue</b>	<b>39,520.24</b>
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<b>End of Period - Fund Balance</b>	<b>355,857.92</b>
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<b>Fund Balance Reserved for Debt Service</b>	<b>355,857.92</b>
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<b>Deficit to be Raised by Tax Increment District</b>	<b>5,187,036.15</b>
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**TIF 162-K - Granite Ridge Development District**  
**Financial Report for Tax Year 2021 (as of 06/30/2022)**  
**Fund 7030 - TIF3**  
**June 30, 2022**

<b>Assessment Information:</b>	
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	36,161,843
E = Current Assessed Value	96,593,281

<b>Tax Rate Information:</b>	
2021 Tax Rate per 1000 assessed value	24.65
2021 PBT Tax Rate per 1000 assessed value	22.81

<b>Revenues <sup>1</sup></b>	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	891,389.43
Investment Interest	-
<b>Total Revenues:</b>	<b>891,389.43</b>

<b>Expenditures <sup>2</sup></b>	
Long Term Dept Payments	
Principal	375,000.00
Interest	57,987.50
Outside Services	-
Other (Encumbrances)	-
<b>Total Expenditures</b>	<b>432,987.50</b>

<b>Long-Term Debt Payable <sup>2</sup></b>	
Principal - 2015 Series D	1,845,000.00
Interest - 2015 Series D	105,406.25
Principal - April 2020 Series A	80,000.00
Interest - April 2020 Series A	24,550.00
Principal - Project 16577 Phase II - In Progress	181,350.50
Principal - Project 19570 Phase II - In Progress	-
<b>Total Long-Term Debt Payable</b>	<b>2,236,306.75</b>

Beginning of Period - Fund Balance	<b>1,755,520.77</b>
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Excess (Deficiency) of Revenue	<b>458,401.93</b>
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End of Period - Fund Balance	<b>2,213,922.70</b>
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Fund Balance Reserved for Debt Service	<b>2,213,922.70</b>
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Deficit to be Raised by Tax Increment District	<b>22,384.05</b>
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<b>ANNUAL TOTALS</b>					
<b>INCOME</b>					
<b>BALANCE 07/01/21</b>	<b>Gross Income</b>	<b>Mgmt Fees</b>	<b>Transf/ Income Exp</b>	<b>BALANCE 06/30/22</b>	<b>TOTAL</b>
23,299.41	2,957.96	-	-	26,257.37	1,271,598.51
982.93	82.66	-	-	1,005.59	24,497.17

24,282.34	3,040.62	-	27,322.96	1,296,095.68
574.51	685.20	(239.28)	-	1,020.43
464.99	111.76	(105.98)	-	470.77
46.47	2.82	(9.24)	(38.19)	1.86
529.31	124.82	(120.44)	-	533.69
(18.35)	10.28	1.11	6.96	0.00
433.55	707.84	(226.77)	(750.00)	164.62
19.01	26.97	(9.24)	-	36.74
153.52	222.22	(74.34)	(250.00)	51.40
421.94	192.81	(114.35)	-	500.20
				-

2,624.95	2,084.72	(898.53)	(1,031.23)	2,779.71	99,893.65
					-
2,50.81	9.90	(38.83)	-	221.88	428.65
192.65	11.42	(30.56)	-	173.71	500.56
12,571.10	756.10	(2,082.45)	667.83	11,912.58	33,072.85
5,342.61	633.07	(787.72)	(667.83)	4,520.13	28,076.02
1,027.82	40.82	(159.12)	-	909.52	1,766.72
26,308.25	3,614.86	(4,440.53)	(127.90)	25,354.68	160,225.01
190.75	27.30	(32.34)	-	185.71	1,211.45
126.31	39.31	(24.47)	(19.98)	121.17	1,733.08
35.31	8.05	(6.40)	-	36.96	358.56
155.31	22.22	(26.33)	-	151.20	986.50
2,655.98	129.13	(414.55)	-	2,370.56	5,624.59
130.05	18.62	(22.06)	-	126.61	825.94

ANNUAL TOTALS									
PRINCIPAL/CORE									
DATE	TRUST NAME	TYPE	HOW PROCESSED	% OF TOTAL	BALANCE 07/01/21	NEW FUNDS	GAIN/LOSS	Transfer/E-type nd	BALANCE 06/30/22
01/01/2008	French-Hussey	Trust	Common Repeal Care	0.59%	15,239.83	-	2,287.70	-	17,527.53
01/01/1934	Hammett, Ephraim O.	Trust	Common Repeal Care	0.03%	619.15	-	105.54	-	724.69
01/01/1934	Hammett, Ephraim/John Clark Lot	Trust	Common Repeal Care	0.00%	72.84	-	10.43	-	83.27
01/01/1934	Hammett, Ephraim O./Haven Hill	Trust	Common Repeal Care	0.01%	162.78	-	27.46	-	190.24
01/01/1916	Haven Hill	Trust	Common Repeal Care	0.48%	12,798.64	-	2,208.49	-	15,007.13
01/01/1982	Moore, John E./Allen	Trust	Common Repeal Care	0.03%	600.83	-	98.47	-	699.30
01/01/1987	Morrill, Elizabeth A.	Trust	Common Repeal Care	0.01%	278.69	-	45.65	-	324.34
01/01/1934	Torr Family	Trust	Common Repeal Care	0.03%	509.93	-	126.88	-	636.81
01/01/1944	Trickey on Chestnut Hill Road	Trust	Common Repeal Care	0.03%	747.26	-	169.26	-	916.52
01/01/1934	Willard on Chestnut Hill Road	Trust	Common Repeal Care	0.06%	967.21	-	218.10	-	1,185.31
01/01/1916	Wingate on Salmon Falls Rd	Trust	Common Repeal Care	0.03%	600.85	-	38.82	(529.07)	110.60
01/01/1970	Leighton, Charlotte	Trust	Common Repeal Care	0.09%	2,627.19	-	362.21	-	2,989.40
01/01/1975	Merriam, Sadie L.	Trust	Common Repeal Care	0.16%	4,348.16	-	599.47	-	4,947.63
01/01/1986	Elderly, James	Trust	Common Repeal Care	0.15%	4,129.74	-	569.37	-	4,699.11
01/01/1980	Farrington Annex, Jennie	Trust	Common Repeal Care	0.10%	2,685.44	-	370.23	-	3,055.67
01/01/1933	Felker, Samuel D.	Trust	Common Repeal Care	0.48%	13,287.17	-	1,831.85	-	15,119.02
01/01/1981	Greene, Pearl & Charles	Trust	Common Repeal Care	0.09%	2,477.92	-	341.62	-	2,819.54
01/01/1938	Greenfield, Charles & Aroline B.	Trust	Common Repeal Care	0.48%	13,287.17	-	1,831.85	-	15,119.02
01/01/1941	Greenfield, John	Trust	Common Repeal Care	0.48%	13,287.17	-	1,831.85	-	15,119.02
01/01/1943	Hanscom, John	Trust	Common Repeal Care	0.48%	13,287.17	-	1,831.85	-	15,119.02
01/01/1973	Hussey, Wallace	Trust	Common Repeal Care	0.23%	6,904.30	-	951.86	-	7,856.16
01/01/1973	Janness, Charles G.	Trust	Common Repeal Care	0.07%	2,064.96	-	284.69	-	2,349.65
01/01/1987	Jones, Mabel H.	Trust	Common Repeal Care	0.13%	3,503.38	-	483.00	-	3,986.38
01/01/2011	King, Barbara	Trust	Common Repeal Care	0.27%	7,553.52	-	1,041.37	-	8,594.89
01/01/1978	Phyllis J. Bliss Fund	Trust	Common Repeal Care	0.06%	1,651.97	-	227.74	-	1,879.71
01/01/1927	McDuffee, John	Trust	Common Repeal Care	0.48%	13,287.17	-	1,831.85	-	15,119.02

ANNUAL TOTALS									
INCOME									
BALANCE 07/01/21	Gross Income	Mgmt Fees	Transf/ Income Exp	BALANCE 06/30/22	TOTAL				
1,542.40	430.93	(291.69)	-	1,681.64	19,209.17				
167.98	19.98	(27.91)	-	160.05	884.74				
3.09	1.96	(0.74)	-	4.31	87.38				
41.71	5.19	(6.97)	-	39.93	230.17				
3,698.62	418.27	(611.42)	-	3,505.47	18,512.60				
130.04	18.61	(22.05)	-	126.60	825.90				
60.29	8.63	(10.22)	-	58.70	383.04				
472.74	24.30	(73.98)	-	423.06	1,059.87				
553.13	32.33	(87.11)	-	498.35	1,414.87				
707.81	41.67	(111.51)	-	637.97	1,823.28				
130.05	12.04	(20.61)	-	121.48	232.08				
43.99	68.28	(12.30)	(43.99)	55.98	3,045.38				
72.81	112.99	(20.35)	(72.81)	92.64	5,040.27				
69.16	107.31	(19.53)	(69.16)	87.98	4,787.09				
44.98	69.78	(12.58)	(44.98)	57.20	3,112.87				
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06				
41.49	64.40	(11.61)	(41.49)	52.79	2,872.33				
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06				
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06				
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06				
115.65	179.41	(32.54)	(115.65)	147.07	8,003.23				
34.58	53.67	(9.68)	(34.58)	43.99	2,393.64				
58.68	91.04	(16.40)	(58.68)	74.64	4,061.02				
126.45	196.28	(35.38)	(126.45)	160.90	8,755.79				
27.67	42.93	(7.72)	(27.67)	35.21	1,914.92				
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06				

ANNUAL TOTALS					
INCOME					TOTAL
BALANCE 07/01/21	Gross Income	Mgmt Fees	Transf/ Income Exp	BALANCE 06/30/22	
1,542.40	430.93	(291.69)	-	1,681.64	19,209.17
167.98	19.98	(27.91)	-	160.05	884.74
3.09	1.96	(0.74)	-	4.31	87.58
41.71	5.19	(6.97)	-	39.93	230.17
3,698.62	418.27	(611.42)	-	3,505.47	18,512.60
130.04	18.61	(22.05)	-	126.60	825.90
60.29	8.63	(10.22)	-	58.70	383.04
472.74	24.30	(73.98)	-	423.06	1,059.87
553.13	32.33	(87.11)	-	498.35	1,414.87
707.81	41.67	(111.51)	-	637.97	1,823.28
130.05	12.04	(20.61)	-	121.48	232.08
43.99	68.28	(12.30)	(43.99)	55.98	3,045.38
72.81	112.99	(20.35)	(72.81)	92.64	5,040.27
69.16	107.31	(19.33)	(69.16)	87.98	4,787.09
44.98	69.78	(12.58)	(44.98)	57.20	3,112.87
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06
41.49	64.40	(11.61)	(41.49)	52.79	2,872.33
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06
115.65	179.41	(32.34)	(115.65)	147.07	8,003.23
34.58	53.67	(9.68)	(34.58)	43.99	2,393.64
58.68	91.04	(16.40)	(58.68)	74.64	4,061.02
126.45	196.28	(35.38)	(126.45)	160.90	8,755.79
27.67	42.93	(7.72)	(27.67)	35.21	1,914.92
222.52	345.29	(62.25)	(222.52)	283.04	15,402.06

ANNUAL TOTALS									
PRINCIPAL/CORE									
DATE	TRUST NAME	TYPE	HOW PURPOSE INVESTED	%OF TOTAL	BALANCE 07/01/21	NEW FUNDS	GAIN/LOSS	Transfer/Expe nd	BALANCE 06/30/22
01/01/2007	Nescott, Marcia L.	True	Common Investment	0.54%	15,132.34	-	2,086.27	-	17,218.61
01/01/1996	Rose, Carolyn C.	True	Liberty Common Investment	0.06%	1,651.97	-	227.74	-	1,879.71
01/01/1960	Salinger Library Fund, Leon	True	Liberty Common Investment	3.29%	91,876.79	-	12,666.77	-	104,543.56
01/01/2004	Takvio, S. William	True	Liberty Common Investment	1.41%	39,274.04	-	5,414.59	-	44,688.63
01/01/1978	Thompson, Kenneth L.	True	Liberty Common Investment	1.07%	29,914.80	-	4,124.25	-	34,039.05
01/01/1960	Varney Library Fund, Sarah L.	True	Liberty Common Investment	0.08%	2,528.17	-	297.54	-	2,825.71
01/01/1918	Woodward, Olive M.	True	Liberty Common Investment	0.01%	165.21	-	22.78	-	187.99
01/01/1978	American Rev Bicentennial	True	Common Investment	0.12%	3,240.08	-	457.45	-	3,697.53
01/01/1973	Becker Samia	True	Common Investment	0.09%	27,673.27	-	3,846.70	-	31,519.97
01/01/1984	Bennett, Shana	True	Common Investment	0.23%	9,013.33	-	1,254.00	-	10,267.33
01/01/1975	Bliss, Phylliss	True	Common Investment	0.52%	14,739.86	-	2,050.88	-	16,790.74
01/01/2014	Campbell, Kevin	True	Common Investment	0.09%	27,135.06	-	3,771.81	-	30,906.87
01/01/1955	Class of 1905, 50th Reunion	True	Common Investment	0.63%	17,624.42	-	2,452.11	-	20,076.53
01/01/1996	Class of 1946, 50th Reunion Memorial Fd	True	Common Investment	1.17%	31,513.00	-	4,382.29	-	35,895.29
01/01/2013	Cocheco Valley Sportsmen Association Scholarship Fund	True	Common Investment	1.49%	41,102.29	-	5,817.02	-	46,919.31
01/01/1983	Goenic Sportsmen's Club	True	Common Investment	1.02%	28,389.02	-	3,982.93	-	32,371.95
01/01/2007	Goodwin, A. Faye	True	Common Investment	2.62%	720,239.75	-	100,306.18	-	820,545.93
01/01/1977	Hanson-Daniels, Ruth	True	Common Investment	1.677%	468,762.81	-	65,176.83	-	533,939.64
01/01/1973	Hussey, Charles Edwin	True	Common Investment	0.69%	16,858.36	-	2,345.58	-	19,203.94
01/01/1974	Hussey, Charles L.	True	Common Investment	0.25%	7,956.83	-	1,107.09	-	9,063.92
01/01/1994	The Carol Ann Manning and Kathleen Michaud Memorial Trust (Manning, Carol A.)	True	Common Investment	1.23%	34,633.16	2,000.00	5,086.13	-	41,719.29
01/01/2000	Mender, H. Dwight	True	Common Investment	0.61%	17,039.90	-	2,370.18	-	19,410.08
01/01/1978	Mender-Springfield, Lola	True	Common Investment	0.11%	3,017.79	-	425.00	-	3,443.79
01/01/1994	Miracault, MD, Norman	True	Common Investment	1.32%	37,169.16	-	5,167.11	-	42,336.27
01/01/1997	Pray, George & Harrie Fund	True	Common Investment	0.23%	7,701.19	-	1,052.19	-	8,753.38
01/01/1986	Reddon, Gladys Gilman	True	Common Investment	0.54%	14,937.64	-	2,116.37	-	17,054.01

ANNUAL TOTALS					
INCOME					TOTAL
BALANCE 07/01/21	Gross Income	Mgmt Fees	Transf/ Income Exp	BALANCE 06/30/22	
253.41	393.24	(70.87)	(253.41)	322.37	17,540.98
27.67	42.93	(7.72)	(27.67)	35.21	1,914.92
1,537.25	2,387.52	(430.28)	(1,537.25)	1,957.24	106,500.80
657.66	1,020.57	(183.95)	(657.66)	836.62	45,525.25
500.92	777.36	(140.11)	(500.92)	637.25	34,676.30
(373.97)	55.86	-	-	(318.11)	2,507.60
2.82	4.30	(0.77)	(2.82)	3.53	191.52
85.79	85.93	(25.10)	(100.00)	46.62	3,744.15
228.69	722.19	(137.45)	(550.00)	263.43	31,783.40
83.84	235.41	(46.21)	(185.00)	88.04	10,355.37
138.26	386.51	(76.18)	(50.00)	398.59	17,189.33
223.42	708.12	(134.67)	(500.00)	296.87	31,203.74
164.33	460.37	(90.38)	(365.00)	169.32	20,245.85
275.69	822.76	(158.87)	(640.00)	299.58	36,194.87
1,206.55	1,092.95	(336.34)	(1,595.00)	368.16	47,287.47
541.90	748.07	(187.87)	(840.00)	262.10	32,634.05
6,462.49	18,829.41	(3,751.93)	(13,825.00)	7,714.97	828,260.90
4,012.65	12,236.38	(2,349.67)	(9,510.00)	4,389.36	538,329.00
157.79	440.38	(86.56)	(350.00)	161.61	19,365.55
74.48	207.84	(40.86)	(165.00)	76.46	9,140.38
239.00	942.23	(171.11)	(665.00)	345.12	42,064.41
153.94	445.01	(86.64)	(350.00)	162.31	19,572.39
79.32	80.03	(23.27)	(100.00)	36.08	3,479.87
310.75	970.07	(185.18)	(745.00)	350.64	42,686.91
(82.38)	197.43	(22.23)	-	92.82	8,846.20
457.89	397.67	(125.21)	(595.00)	135.35	17,189.36

ANNUAL TOTALS										
PRINCIPAL/CORE										
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/21	NEW FUNDS	GAIN/LOSS	Transfer/E-type and	BALANCE 06/30/22
01/01/1996	Roberge, Roland & Lorraine	Trust	Scholarship	Common Investment	1.62%	45,451.65	-	6,317.91	-	51,769.56
01/01/1960	Salingier, Leon Scholarship Fund	Trust	Scholarship	Common Investment	3.27%	91,792.72	-	12,781.41	-	104,574.13
01/01/1992	Torr-McMillan, Bessie	Trust	Scholarship	Common Investment	0.09%	25,314.65	-	3,519.32	-	28,833.97
01/01/1940	Varney Scholarship, Sarah L.	Trust	Scholarship	Common Investment	0.47%	13,325.92	-	1,821.59	-	15,147.51
01/01/1874	Adams, Seth	Trust	Poor Relief	Common Investment	1.22%	34,545.39	-	4,775.33	-	39,320.72
01/01/1951	Pray, George and Hatti	Trust	Poor Relief	Common Investment	0.06%	22,262.06	-	3,128.27	-	25,390.33
01/01/2017	Whitehouse, Mary McDuffee from Abbie McDuffee Chase Probate	Trust	Discretionary Benefit of the Trust	Common Investment	2.58%	69,286.66	-	9,578.93	-	78,865.59
01/01/2017	Evans, William Charitable Trust	Trust	Discretionary Benefit of the Trust	Common Investment	15.71%	428,980.51	-	61,194.25	-	490,174.76
Common Trust Fund Total - 5233001215						2,737,921.95	2,000.00	388,886.52	(529.07)	3,128,279.40
100.00%						2,737,921.95	2,000.00	388,886.52	(529.07)	3,128,279.40
City of Rochester Total						3,683,129.74	1,298,808.78	363,981.20	(851,753.66)	4,494,166.06

ANNUAL TOTALS										
INCOME										
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/21	Gross Income	Management Fees	Transfer/Income Exp	BALANCE 06/30/22
01/01/1996	Roberge, Roland & Lorraine	Trust	Scholarship	Common Investment	1.62%	45,451.65	1,186.12	(225.68)	(900.00)	435.38
01/01/1960	Salingier, Leon Scholarship Fund	Trust	Scholarship	Common Investment	3.27%	91,792.72	2,399.75	(483.74)	(2,000.00)	836.70
01/01/1992	Torr-McMillan, Bessie	Trust	Scholarship	Common Investment	0.09%	25,314.65	660.72	(126.31)	(510.00)	237.34
01/01/1940	Varney Scholarship, Sarah L.	Trust	Scholarship	Common Investment	0.47%	13,325.92	344.65	(59.59)	(231.81)	124.16
01/01/1874	Adams, Seth	Trust	Poor Relief	Common Investment	1.22%	34,545.39	893.50	(136.91)	(580.22)	238.89
01/01/1951	Pray, George and Hatti	Trust	Poor Relief	Common Investment	0.06%	22,262.06	584.01	(152.73)	(742.20)	155.15
01/01/2017	Whitehouse, Mary McDuffee from Abbie McDuffee Chase Probate	Trust	Discretionary Benefit of the Trust	Common Investment	2.58%	69,286.66	1,848.35	(840.54)	(4,000.00)	907.28
01/01/2017	Evans, William Charitable Trust	Trust	Discretionary Benefit of the Trust	Common Investment	15.71%	428,980.51	11,436.17	(4,117.70)	(20,900.00)	3,040.41
Common Trust Fund Total - 5233001215						98,312.50	73,081.06	(24,830.94)	(65,869.90)	80,692.72
100.00%						98,312.50	73,081.06	(24,830.94)	(65,869.90)	80,692.72
City of Rochester Total						125,219.79	78,206.40	(25,729.67)	(66,901.13)	110,795.39
						125,219.79	78,206.40	(25,729.67)	(66,901.13)	110,795.39
						4,604,961.45	1,577,915.18	(497,483.25)	(1,577,915.18)	4,604,961.45

ANNUAL TOTALS					
INCOME					
BALANCE 07/01/21	Gross Income	Mgmt Fees	Transf/ Income Exp	BALANCE 06/30/22	TOTAL
374.94	1,186.12	(225.68)	(900.00)	435.38	52,204.94
940.69	2,399.75	(483.74)	(2,000.00)	856.70	105,430.83
212.93	660.72	(126.31)	(510.00)	237.34	29,071.31
70.91	344.65	(59.59)	(231.81)	124.16	15,271.67
62.52	893.50	(136.91)	(580.22)	238.89	39,559.61
466.07	584.01	(152.73)	(742.20)	155.15	25,545.48
3,899.47	1,848.35	(840.54)	(4,000.00)	907.28	79,772.87
16,621.94	11,436.17	(4,117.70)	(20,900.00)	3,040.41	493,215.17
98,312.50	73,081.06	(24,830.94)	(65,869.90)	80,692.72	3,208,972.12
125,219.79	78,206.40	(25,729.67)	(66,901.13)	110,795.39	4,604,961.45



**MS-10 City of Rochester, Expendable Trust Funds  
July 2021 - June 2022**

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
450,000	iShares 1-5 Year Inv Grade Corp Bond ETF	-	23,132.25	-	-	-	23,132.25	65.60	-	22,747.50
121,000	iShares S&P 500 Index Fund	30,955.24	-	-	8,553.14	3,621.58	26,023.68	769.18	60,188.80	45,877.15
15,000	iShares Core S&P Mid-Cap ETF	4,913.95	270.19	-	4,403.87	1,579.42	2,359.69	67.53	8,061.90	3,393.45
18,000	iShares Core S&P Small-Cap ETF	2,959.66	-	-	3,021.63	1,101.74	1,039.77	45.71	5,084.10	1,663.38
325,000	iShares Core US Aggregate Bond ETF	20,005.62	43,169.49	-	25,152.45	(2,028.34)	35,994.32	767.85	21,336.05	33,046.00
8,652,610	SEI Daily Income Trust Government II Fund	9,924.94	18,269.23	-	19,541.56	-	8,652.61	6.34	9,924.94	8,652.61
47,000	Vanguard FTSE Developed Markets ETF	3,409.18	677.50	-	2,434.72	194.13	1,846.09	125.41	4,379.20	1,917.60
21,000	Vanguard Emerging Markets ETF	1,609.94	-	-	864.58	99.86	845.22	49.81	2,172.40	874.65
-	Vanguard GNMA Fund ADM #536	13,041.18	-	-	13,030.87	(10.31)	-	50.18	13,117.25	-
-	Vanguard Intermediate Term Inv Grade ADM #571	14,604.82	-	-	15,085.67	420.85	-	137.11	15,356.67	-
	Banking Assistance Fees (1)	-	-	-	-	-	-	(898.73)	-	-
	<b>TOTAL FUNDS</b>	<b>101,484.53</b>	<b>85,518.66</b>	<b>-</b>	<b>92,088.49</b>	<b>4,978.93</b>	<b>99,893.63</b>	<b>1,185.99</b>	<b>139,621.31</b>	<b>118,172.34</b>

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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	9,452.66	-	-	-	-	9,452.66	743.36	46,835.72	43,894.60
99,000	Accenture PLC	Stock	-	34,653.47	-	-	-	34,653.47	192.06	-	27,487.35
53,000	Adobe Inc	Stock	33,649.00	-	-	16,168.76	2,785.63	20,265.87	-	51,536.32	19,401.18
30,000,000	Affix Inc 1.125% 03/15/2026	Bond	30,095.70	-	-	-	(16.93)	30,078.77	344.06	29,991.30	27,066.60
97,000	Air Products and Chemicals Inc 3% 03 Nov 2021	Stock	29,795.02	-	-	9,070.56	1,005.74	21,730.20	813.96	38,261.44	23,326.56
-	Akamai Technologies Inc	Stock	19,988.00	-	-	20,000.00	12.00	-	300.00	20,183.50	-
136,000	Alphabet Inc CL A	Stock	-	16,421.65	-	-	-	16,421.65	-	-	12,420.88
17,000	AMAZON.COM INC	Stock	9,778.54	-	-	22,560.01	18,013.05	5,231.58	-	61,044.75	37,047.42
400,000	Amphenol Corp	Stock	22,460.00	-	-	16,550.74	12,058.74	17,968.00	-	86,004.00	42,484.00
214,000	American Tower Corp	Stock	-	16,249.00	-	-	-	16,249.00	-	-	13,777.32
-	Ametek Inc	Stock	34,151.57	-	-	38,527.60	4,376.03	-	560.75	40,521.00	-
277,000	APPLE INC	Stock	34,881.95	-	-	45,655.51	10,773.56	-	70.00	46,725.00	-
25,000,000	APPLE INC 3.350% 2/09/27	Bond	20,653.38	-	-	54,828.33	43,921.09	9,746.14	451.13	80,395.52	37,871.44
-	AT&T INC	Stock	25,093.83	-	-	-	(14.28)	25,079.55	837.50	27,774.50	24,838.75
98,000	AvalonBay Communities Inc	Stock	20,611.74	-	-	14,259.82	(6,351.92)	-	936.00	17,268.00	-
767,000	Bank of America Corp	Stock	-	24,653.41	-	-	-	24,653.41	-	-	19,036.50
1,000,000	Bank of America Corp Floating 4% Bar Harbor Bank & Trust Inst Money Market	Bond	-	35,597.89	-	-	-	35,597.89	475.65	-	23,876.71
170,527,900	Berkshire Hathaway Inc	Money Market	-	21,836.70	-	-	-	21,836.70	247.22	-	19,620.00
92,000	BERKSHIRE HATHAWAY 2.750% 3/15/23	Stock	137,482.15	407,830.88	-	374,785.13	-	170,527.90	119.49	137,482.15	170,527.90
30,000,000	BLACKROCK INCORPORATED	Bond	15,471.96	12,856.13	-	-	-	28,328.09	-	15,563.52	25,117.84
-	BLACKROCK INCORPORATED	Stock	30,055.59	-	-	-	(20.29)	30,035.30	825.00	31,130.67	29,998.40
-	BLACKROCK INCORPORATED	Stock	14,643.17	-	-	61,190.21	46,547.04	-	903.66	67,372.69	-

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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
7,000	Booking Holdings Inc	Stock	-	16,648.62	-	-	-	16,648.62	-	-	12,242.93
30,000,000	BRISTOL MYERS SQUIBB 3.250% 2/27/27	Bond	30,063.22	-	-	-	(8.35)	30,054.87	975.00	33,188.46	29,460.63
30,000,000	BURLINGTON NORTH SAN 3.400% 9/01/24	Bond	30,184.94	-	-	-	(25.04)	30,159.90	1,020.00	32,426.68	29,947.53
30,000,000	CATERPILLAR FINL CRP 3.200% 6/15/26	Bond	30,069.01	-	-	-	(10.47)	30,058.54	960.00	32,607.90	29,244.00
199,000	CHEVRON CORPORATION	Stock	6,092.97	-	-	12,450.96	10,767.08	4,409.09	1,410.08	28,803.50	28,811.22
150,000	Chubb Ltd	Stock	-	32,392.11	-	-	-	32,392.11	-	-	29,487.00
578,000	Cisco Systems Inc	Stock	-	32,624.33	-	-	-	32,624.33	219.64	-	24,645.92
30,000,000	Cisco Systems Inc 2.95% 28 Feb 2026	Stock	-	30,006.00	-	-	-	30,006.00	(95.88)	-	29,433.60
20,000,000	CLOROX CO 3.100% 10/01/27	Bond	20,086.66	-	-	-	(11.86)	20,074.80	620.00	21,830.59	19,136.72
180,000	Cognizant Technology Solutions Corp	Stock	-	16,347.41	-	-	-	16,347.41	48.60	-	12,148.20
694,000	Comcast Corp	Stock	-	39,734.62	-	-	-	39,734.62	484.63	-	27,232.56
660,000	Corning Inc	Stock	-	24,541.11	-	-	-	24,541.11	178.20	-	20,796.60
28,000	COSTCO WHOLESALE CORP	Stock	14,036.40	-	-	30,356.96	21,233.30	4,912.74	214.80	31,653.60	13,419.84
30,000,000	CSX Corp 3.25% 01 Jun 2027	Bond	-	29,861.10	-	-	-	29,861.10	143.54	-	28,786.80
30,000,000	CVS HEALTH CORP 3.375% 8/12/24	Bond	30,251.89	-	-	-	(50.83)	30,201.06	1,012.50	32,249.93	29,842.63
110,000	Danaher Corp	Stock	29,011.72	-	-	19,598.20	8,718.80	18,132.32	154.88	47,231.36	27,887.20
288,000	Dominion Resources Inc/VA	Stock	-	24,633.64	-	-	-	24,633.64	192.24	-	22,985.28
20,000,000	Elevance Health Inc 1.5% 15 Mar 2026	Bond	-	20,070.00	-	-	(6.45)	20,063.55	119.17	-	18,287.66
20,000,000	Emerson Electric Co 1.8% 15 Oct 2027	Bond	-	20,182.40	-	-	(15.08)	20,167.32	173.00	-	17,936.40
196,000	Exxon Mobil Corp	Stock	-	16,362.76	-	-	-	16,362.76	172.48	-	16,785.44
30,000,000	EXXON MOBIL CORP 3.043% 3/01/26	Bond	30,046.57	-	-	-	(7.33)	30,039.24	912.90	32,590.58	29,457.18
71,000	FedEx Corp	Stock	-	16,604.92	-	-	-	16,604.92	-	-	16,096.41

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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
-	Financial Select Sector SPDR Fund	Fund/Index	29,734.54	-	-	34,456.16	4,721.62	-	443.56	32,654.10	-
-	FHLMC PL #G12688 5.500%	Bond	60.37	-	-	60.33	(0.04)	-	1.18	61.02	-
30,000.000	GENERAL MILLS INC 3.200%	Bond	29,763.60	-	-	-	-	29,763.60	960.00	32,910.91	28,874.14
25,000.000	GLAXOSMITHKLINE CAP 3.375%	Bond	25,049.62	-	-	-	(21.41)	25,028.21	843.76	26,410.25	25,111.70
20,000.000	Hershey Co/The .9% 01 Jun 2025	Bond	20,120.40	-	-	-	(29.19)	20,091.21	180.00	20,066.47	18,536.84
162,000	Home Depot Inc/The	Stock	41,956.28	2,407.66	-	-	-	44,363.94	1,108.60	49,109.06	44,431.74
-	Honeywell International Inc	Stock	35,215.28	-	-	39,298.50	4,083.22	-	578.00	43,870.00	-
10,000.000	Hormel Foods Corp 1.7% 03 Jun 2028	Bond	10,042.10	-	-	-	(5.84)	10,036.26	170.00	10,065.70	8,834.81
242,000	Intercontinental Exchange Inc	Stock	30,764.61	-	-	4,277.35	684.40	27,171.66	376.92	32,523.80	22,757.68
10,000.000	Intuit Inc 1.35% 15 Jul 2027	Bond	10,016.40	-	-	-	(1.55)	10,014.85	135.00	9,991.42	8,731.50
1,500,000	iShares 1-5 Year Inv Grade Corp Bond ETF	Fund/Index	-	77,705.23	-	-	-	77,705.23	328.72	-	75,825.00
410,000	ISHARES CORE S&P MID-CAP ETF	Fund/Index	71,548.97	2,710.38	-	-	-	74,259.35	1,440.11	107,492.00	92,734.30
525,000	ISHARES CORE S&P SMALL-CAP ETF	Fund/Index	13,823.00	-	-	8,321.57	6,593.69	12,095.12	955.94	67,788.00	48,515.25
4,150,000	ISHARES CORE U.S. AGGREGATE BOND ETF	Fund/Index	466,241.81	5,710.25	-	-	-	471,952.06	8,169.00	472,853.00	421,972.00
300,000	ISHARES IBOXX HIGH YIELD CORP BD FD	Fund/Index	26,233.01	-	-	-	-	26,233.01	1,065.64	26,412.00	22,083.00
1,475,000	ISHARES IBOXX INVEST GRADE CORP BOND	Fund/Index	188,235.53	-	-	-	-	188,235.53	4,458.88	198,181.00	162,294.25
-	ISHARES JP MORGAN EMERGING BOND FUND	Fund/Index	31,200.40	-	-	30,179.83	(1,020.57)	-	384.57	30,926.50	-
-	ISHARES MBS ETF	Fund/Index	53,265.02	-	-	53,882.22	617.20	-	134.70	54,115.00	-
1,233,000	iShares TIPS Bond ETF	Fund/Index	-	158,072.58	-	-	-	158,072.58	5,998.26	-	140,451.03
136,000	Johnson & Johnson	Stock	43,786.35	-	-	29,391.36	5,454.82	19,849.81	1,107.68	49,422.00	24,141.36
353,000	JPMORGAN CHASE & CO	Stock	17,761.67	-	-	6,474.11	4,355.95	15,643.51	1,513.00	62,216.00	39,751.33
20,000,000	JPMORGAN CHASE & CO 3.200%	Bond	20,065.79	-	-	-	(11.59)	20,054.20	640.00	21,803.96	19,319.60

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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
30,000.000	KIMBERLY CLARK CORP 3.050%	Bond	30,086.23	-	-	-	(13.90)	30,072.33	915.00	32,581.48	29,503.07
130,000	L3Harris Technologies Inc	Stock	30,906.46	-	-	9,263.06	2,415.52	24,058.92	673.32	36,097.05	31,421.00
59,000	Lam Research Corp	Stock	23,166.25	-	-	2,183.49	712.62	21,695.38	381.00	40,994.10	25,142.85
-	LyondellBasell Industries NV	Stock	29,708.33	8,004.83	-	36,559.30	(1,153.86)	-	1,105.14	27,980.64	-
92,000	Mastercard Inc	Stock	23,099.81	5,811.37	-	-	-	28,911.18	149.20	27,746.84	29,024.16
109,000	Meta Platforms Inc	Stock	15,596.99	14,212.20	-	-	-	29,809.19	-	15,994.66	17,576.25
1,000,000	MetLife Inc Floating 4%	Bond	18,059.79	7,212.40	-	-	-	25,272.19	836.67	18,424.00	21,720.00
209,000	MICROSOFT CORP	Stock	1,592.37	-	-	27,128.89	26,660.86	1,124.34	662.38	80,186.40	53,677.47
20,000,000	NATL RURAL UTIL COOP 2.850%	Bond	20,012.60	-	-	-	(2.71)	20,009.89	570.00	21,259.40	19,555.80
-	NEWMONT MINING CORP	Bond	30,282.21	-	-	30,000.00	(282.21)	-	787.50	30,425.24	-
285,000	NEXTERA ENERGY INC	Stock	12,104.47	-	-	44,100.72	36,015.14	4,018.89	1,077.13	58,624.00	22,076.10
238,000	NIKE Inc	Stock	30,050.46	-	-	8,421.47	2,211.04	23,840.03	348.00	46,347.00	24,323.60
291,000	Novo Nordisk A/S	Stock	39,649.99	-	-	32,768.57	12,259.60	19,141.02	491.65	50,262.00	32,426.13
30,000,000	ORACLE CORP 2.500%	Bond	29,880.60	-	-	-	-	29,880.60	750.00	30,815.60	29,936.41
185,000	PACCAR Inc	Stock	-	16,442.89	-	-	-	16,442.89	62.90	-	15,232.90
194,000	PEPSICO INC	Stock	4,748.18	-	-	13,627.78	12,205.04	3,325.44	1,019.68	41,043.09	32,332.04
469,000	Pfizer Inc	Stock	-	24,474.06	-	-	-	24,474.06	187.60	-	24,589.67
-	Phillips 66	Stock	28,275.67	-	-	21,684.35	(6,591.32)	-	685.00	21,455.00	-
214,000	Procter & Gamble Co/The	Stock	40,701.60	-	-	20,277.62	3,280.73	23,704.71	962.62	47,765.22	30,771.06
700,000	Public Storage 3.875%	Bond	17,957.73	-	-	-	-	17,957.73	678.12	17,801.00	12,691.00
106,000	Qualcomm Inc	Stock	-	16,336.44	-	-	-	16,336.44	79.50	-	13,540.44
30,000,000	Rockwell Automation Inc 2.875% 01 Mar 2025	Bond	-	30,106.20	-	-	-	30,106.20	(83.85)	-	29,456.66

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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
34,000	Roper Technologies Inc	Stock	21,575.99	-	-	12,854.23	3,304.20	12,025.96	127.52	28,682.20	13,418.10
363,000	Sealed Air Corp	Stock	-	24,528.68	-	-	-	24,528.68	72.60	-	20,952.36
-	SEI Daily Income Trust Government II Fund	Money Market	-	65,760.43	-	65,760.43	-	-	0.40	-	-
535,000	Starbucks Corp	Stock	-	55,676.96	-	-	-	55,676.96	562.03	-	40,868.65
96,000	Synopsis Inc	Stock	23,114.41	-	-	11,803.73	5,499.80	16,810.48	-	36,404.28	29,155.20
-	SYSCO CORP 2.600% 6/12/22	Bond	30,144.29	-	-	30,000.00	(144.29)	-	780.00	30,623.51	-
370,000	Technology Select Sector SPDR Fund	Fund/Index	68,176.04	-	-	55,756.42	21,981.66	34,401.28	746.96	105,872.22	47,034.40
-	Tencent Holdings Ltd	Stock	15,928.62	-	-	12,139.54	(3,789.08)	-	-	15,963.60	-
966,000	TENNESSEE VALLEY AUTHORITY 3.360%	Bond	25,154.64	-	-	-	-	25,154.64	535.16	24,942.12	21,406.56
-	Terex Inc.	Stock	-	-	-	-	-	-	30.67	-	-
-	THERMO FISHER SCIENTIFIC INC.	Stock	2,659.81	-	-	57,239.76	54,579.95	-	85.68	47,924.65	-
20,000,000	Toronto-Dominion Bank/The 1.15% 12 Jun 2025	Bond	-	19,965.80	-	-	-	19,965.80	146.94	-	18,452.20
20,000,000	UNITED PARCEL SERVICE 2.800% 11/15/24	Bond	20,043.26	-	-	-	(10.14)	20,033.12	560.00	21,344.25	19,781.88
40,000,000	United States Treasury Note/Bond 2.5% 31 Jan 2025	Bond	-	39,918.95	-	-	-	39,918.95	(176.80)	-	39,475.20
64,000	UnitedHealth Group Inc	Stock	-	33,090.36	-	-	-	33,090.36	105.60	-	32,872.32
800,000	US Bancorp 4%	Bond	17,562.79	2,499.50	-	-	-	20,062.29	750.00	18,200.00	14,848.00
1,000,000	US Bancorp Floating 3.5%	Bond	-	20,391.10	-	-	-	20,391.10	-	-	19,380.00
1,645,000	VANGUARD FTSE DEVELOPED MARKETS ETF	Fund/Index	101,253.36	-	-	36,418.36	2,313.10	67,148.10	3,396.89	123,648.00	67,116.00
735,000	VANGUARD FTSE EMERGING MARKETS ETF	Fund/Index	46,855.53	-	-	19,266.89	1,365.26	28,953.90	1,471.99	62,456.50	30,612.75
-	VANGUARD GNM FID ADM #536	Fund/Index	87,937.50	-	-	88,853.04	915.54	-	342.11	89,442.03	-
479,000	Verizon Communications Inc	Stock	-	24,497.73	-	-	-	24,497.73	306.56	-	24,309.25
1,655,000	Vestas Wind Systems A/S	Stock	-	16,458.98	-	-	-	16,458.98	18.46	-	11,609.83

**MS-10 City of Rochester, Common Funds**  
**July 2021 - June 2022**

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
110,000	Walmart Inc	Stock	-	16,473.81	-	-	-	16,473.81	61.60	-	13,373.80
233,000	Walt Disney Co/The	Stock	33,921.02	2,495.38	-	5,631.58	840.43	31,625.25	-	43,942.50	22,184.00
203,000	WASTE MGMT INC DEL	Stock	10,715.67	-	-	20,129.59	15,615.29	6,201.37	724.16	46,096.19	31,054.94
637,000	Weyerhaeuser Co	Stock	33,319.38	-	-	10,432.90	(395.69)	22,490.79	2,364.83	31,356.62	21,097.44
127,000	Zimmer Biomet Holdings Inc	Stock	-	16,424.78	-	-	-	16,424.78	-	-	13,342.62
-	Banking Assistance Fees (1)		-	-	-	-	-	-	(24,830.94)	-	-
<b>TOTAL FUNDS</b>			<b>2,837,234.44</b>	<b>1,597,497.10</b>	<b>-</b>	<b>1,614,645.94</b>	<b>388,886.52</b>	<b>3,208,972.12</b>	<b>48,250.12</b>	<b>3,812,246.26</b>	<b>3,363,592.84</b>

0.00