City of Rochester, New Hampshire

Annual Report

Fiscal Year

July 1, 2022 through June 30, 2023

Published by the Office for Public Information and Community Engagement

Table of Contents

Chapter 1

- Introduction, page 2

Chapter 2

- Mayor and City Council, page 4
- City Council Committees, page 5
- Other Elected Boards and Commissions, page 6
- Appointed Boards and Commissions, page 7

Chapter 3

- Assessing, page 9
- Building, Zoning, & Licensing Services, page 11
- City Clerk and Elections, page 15
- Economic Development, page 18
- Fire Department, page 21
- Legal, page 26
- Library, page 28
- Police Department, page 30
- Public Works, page 54
- Recreation & Arena Services, page 62
- Tax Collector, page 65
- Welfare, page 66

Chapter 5

- Resolutions, page 68
- Amendments to the City Ordinances, page 80
- TIF 162-K - Reports, page 83
- Trust Funds, Capital Reserve, Common Funds, page 88
- Financial Statements (attached), page 92

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, 2023)

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

Alexander de Geofroy

Donald Hamann

Ward 6

Dana Berlin

James Gray

City Council Committees

Appointments Review Committee

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
Alexander de Geofroy

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
Alexander de Geofroy

Other Elected Boards and Commissions

(As of June 30, 2023)

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

Arts & Culture Commission
Palana Hunt-Hawkins (Chair)
Ashley Desrochers
Kris Ebbeson
Nicole Lee
Chloe White
Sarah Rowe
Sarah Elizabeth Duclus
Ed Pacht (Poet Laureate)
Marie Lejeune

Conservation Commission
Michael Dionne (Chair)
Kevin Sullivan (Vice Chair)
Michael Kirwan
Mark Jennings
Daniel Nickerson
Meredeth Lineweber
Dylan Dowe

Historic District Commission
Molly Meulenbroek (Chair)
Jeremiah Minihan
Peter Bruckner
Matthew Winders
James Connor
Laura Hainey

Library Trustees
Peg Higgins (Chair)
Samantha Gee
Candy Bailey
Kathleen Noble
Pamela Hubbard (Chair)
Bruce Jolin
Nathaniel Goodspeed

Planning Board
Mark Collopy (Chair)
Robert May (Vice Chair)
Peter Bruckner
Mark Sullivan
David Walker
Donald Hamann
Keith Fitts
James Hayden
Matthew Richardson
Alexander de Geofroy
Rick Healey
Michael McQuade

Recreation Commission
Joan Cadorette-Strogen
Lexy Van Binsbergen
Kevin Barry
Dale Bickford
Richard Clough
David Colson
Sheila Colson (Chair)
Craig Brady
Dana Berlin
David Camire

Rochester Economic Development Commission
Jonathan Shapleigh (Chair)
Janet Davis
Kris Ebbeson
Kristen Bournival
Ron Poulin (Vice Chair)
Tanya Hervey
Marsha Miller
Timothy Jones
Michael Scala
Paul Callagha
Jenn March

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

Zoning Board of Adjustments
Lawrence Spector (Chair)
Michael King
Matthew Winders
James Connor
Lance Powers
Stephen Foster
Laura Zimmerman
Brylye Collins

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

Assessing Department Annual Report

Fiscal Year 2023

Total Taxable Valuation

(Effective date of value, April 1, 2023)

Land Value	
Residential	$446,252,464
Commercial/Industrial	$190,968,300
Current Use	$733,215
Discretionary Preservation Easements RSA 79-D	$21,500
Building Value	
Residential	$1,471,137,095
Commercial/Industrial	$532,875,500
Manufactured Housing	$183,248,625
Discretionary Preservation Easements RSA 79-D	$86,500
Public Utilities (Land & Building Value)	$112,742,200
Total Taxable Valuation	**$2,938,065,399**

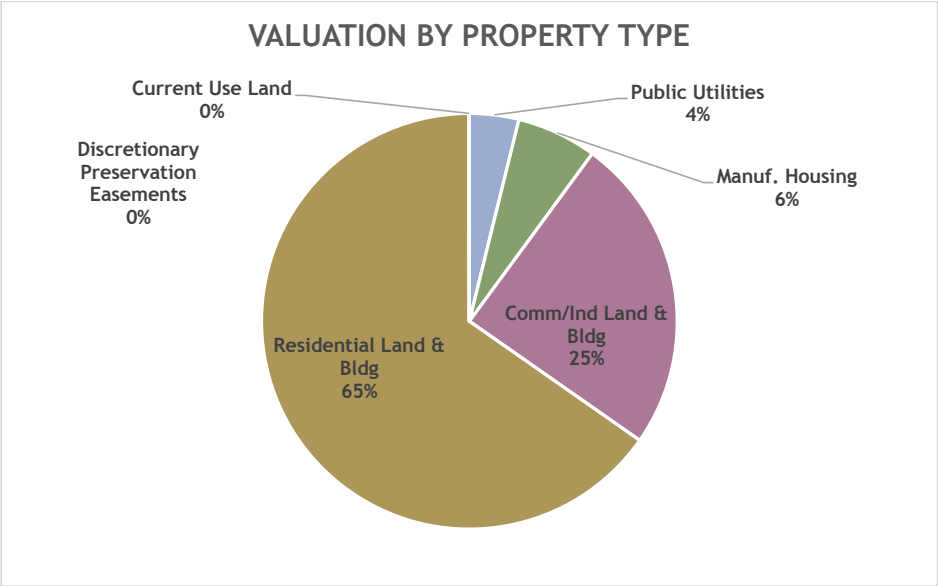
Exemptions

Type	*Total Granted*	*Exempt Valuation*
Blind	15	$999,800
Elderly	349	$29,473,680
Disabled	81	$4,701,000
Total	445	$35,174,480

City of Rochester, New Hampshire

ASSESSING DEPARTMENT

Net Taxable Valuation (used to calculate Municipal, County & Local Education tax rate)	**$2,850,005,061**
Less Public Utilities Valuation	**-$112,742,200**
Net Taxable Valuation (used to calculate State Education Tax Rate)	**$2,737,262,861**



Respectfully Submitted by:
Darcy Freer, Chief Assessor

City of Rochester, New Hampshire

Department of Building & Licensing Services

FISCAL YEAR 2023 ANNUAL REPORT

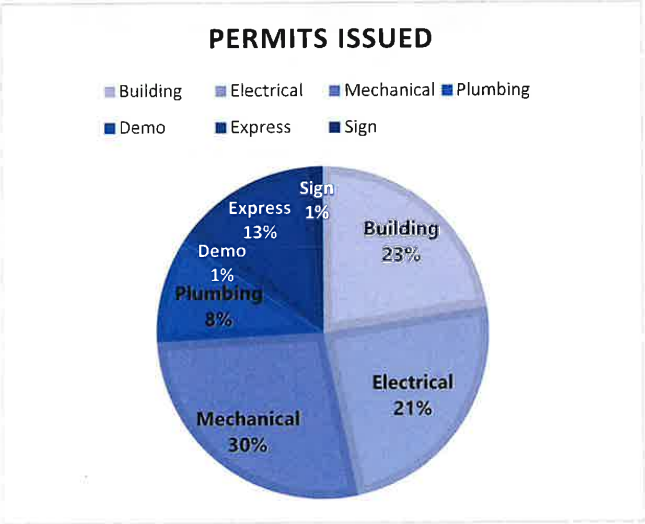
The Department of Building and Licensing Services is dedicated to safeguard the public safety, health, and general welfare through affordability, structural integrity, means of egress facilities, sanitation, light and ventilation, energy conservation and safety to fire fighters and emergency responders 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 2023 the Building Department has taken in 2,951 permit applications, 2,817 of those applications were issued, and the other 137 were either denied or are still pending. There was a declared construction value of $137,857,543.98. excluding demo the total declared construction value is $137,378,583.98.

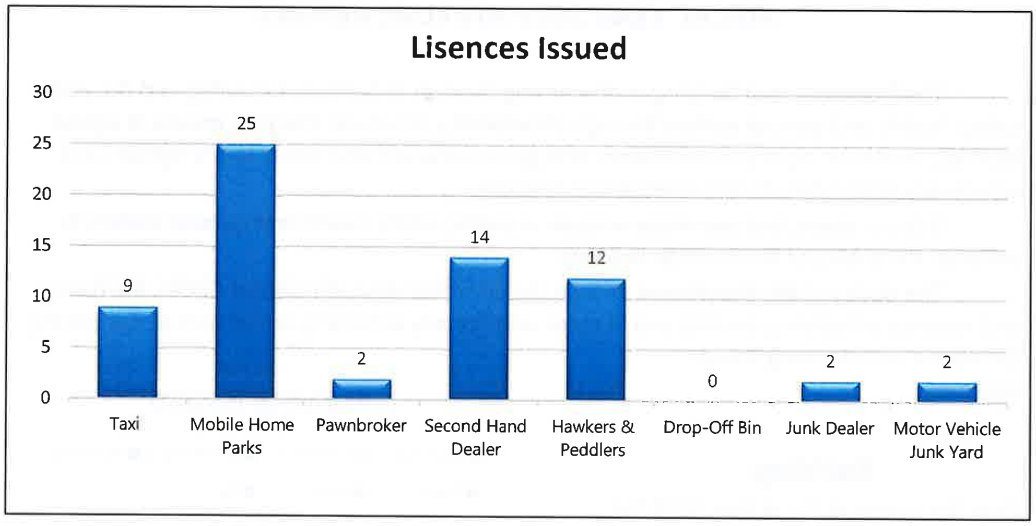


New Residential Units:	Number of Buildings	***New Commercial Structures:***
Mobile Homes:	15	400 NO Main GMC and Jeep Dealership
Single Family Homes:	41	Evviva Trattoria
Two Family Homes:	15	55-57 NO Main First Floor Commercial
Multifamily Homes: (Condos and Apartments)	8	Completion of biosolids dewater building

Total number of units constructed: 256

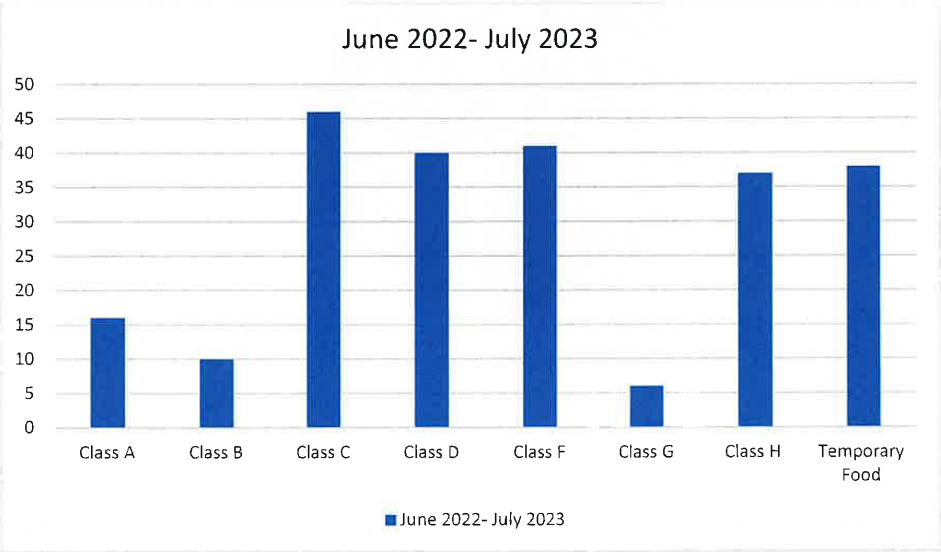
Licensing:

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 66 licenses were issued, excluding food establishment licenses.



Health:

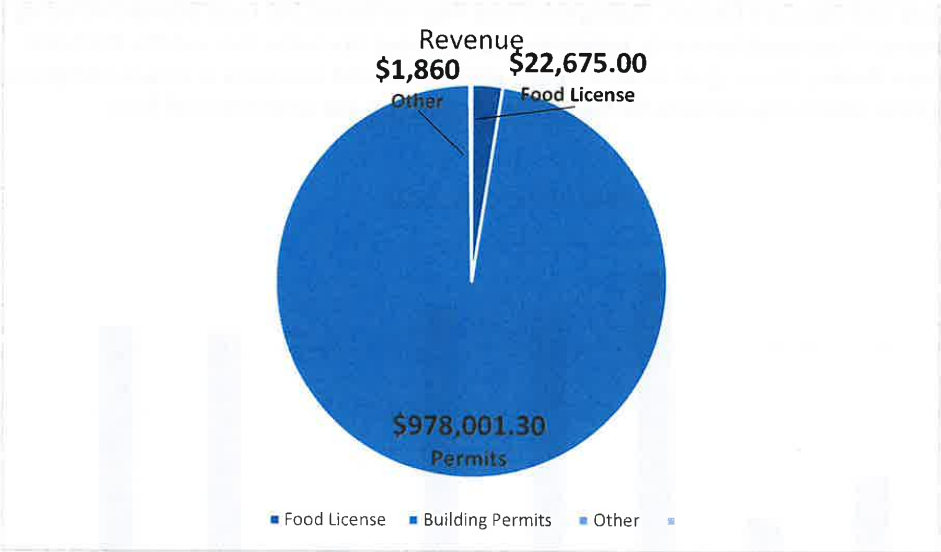
Our department is responsible for inspecting Food Establishments, Schools, Foster Care Homes, and Day Care Centers. During this Fiscal Year we issued 242 Food licenses including permanent food establishments, temporary food licenses, Rochester Fair and the Rochester Farmers Market. It's our goal to work 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, Vice Chair
Thomas Moon Chair
Mr. James Grant, Health Officer & Director of Building and Licensing Svcs

Revenue:



Type of Permit or License	*Revenue Collected*
Food Licenses	$22,675.00
Second Hand & Pawn Licenses	$800.00
Hawkers & Peddlers	$600.00
Junk Dealer & Motor Vehicle Junk Yards	$150.00
Taxi	$310.00
Permits	$978,001.30
Total:	**1,002,536.30**

Respectfully Submitted,

James Grant

REPORT OF THE CITY CLERK
FISCAL YEAR 2020
July 1, 2022 – June 30, 2023

Narrative

The City Clerk's office is known as "the keeper of the records" and serves as the local registrar for the issuance of vital records. Our office is responsible for recording and issuing certified copies of birth, divorce, death, and marriage certificates. Additionally, the City Clerk's office is able to complete amendments to these vital records for events which occurred within the City. These amendments can include adoptions, legal name changes, and corrections to previous errors. The City Clerk's office is also responsible for issuing marriage licenses. Our office submits reports to the State of New Hampshire and other authorities if and 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. Our office staff often researches older vital records for customers conducting genealogical studies, although Rochester records prior to the 1840s are very sparse and customers may need to be referred to the State Archives for further research.

The City Clerk's office staff prepares the following material for the City Council Regular Meetings, Workshops, Special meetings, and Public Hearings: agendas, informational packets, and the permanent record of all meeting minutes. In addition, the City Clerk's staff prepares the same material for the Codes and Ordinances Committee and Appointments Review Committee and takes minutes for Finance Committee meetings as well as ad hoc committees as needed.

The Clerk's office also has notaries. justices of the peace, and a commissioner of deeds on staff to offer notarial services and to perform oaths for the public. As needed, staff travels to local hospitals and nursing homes, and under special circumstances to local residences, to perform notaries for those who are unable to physically come into the Clerk's office.

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, 2022 to June 30, 2023: There were 153 babies born in neighboring communities to residents of the City of Rochester. Only 5 babies were born within the City of Rochester this fiscal year; Frisbie hospital stopped offering obstetrics in July of 2023, in large part due to this dwindling number of Rochester births. There were 135 marriages of Rochester residents throughout the State, including 58 ceremonies in Rochester. The City Clerk's office issued 233 marriage licenses between July 2022 and June 2023. There were 367 deaths of Rochester residents this fiscal year.

Adams Fund / Pray Fund

Cassie Givara, Deputy City Clerk, submitted three applications for the Adams Fund and Pray Fund to The Trustees of the Trust Fund. Both are funds which offer one-time annual financial assistance to widowed or maiden female residents of Rochester who are older than 50-years old and who have lived in the community for 10 years or more. The Clerk's office sends out applications to eligible residents recommended by the Police Department (Project Good Morning) the Welfare Department, and other City staff. Completed applications received by the Clerk's Office are sent to the Trustees of the Trust fund for disbursement. However, there were no completed applications received and therefore no money was disbursed from the funds this fiscal year.

Dogs

The City Clerk's office issued 5,800 dog licenses between May 1, 2022 and April 30, 2023. The dog licensing year, per RSA 466, runs from May 1 through April 30. It is more accurate to report numbers of dog licensed issued by this schedule than to report for the fiscal year. There were a total of 926 unlicensed dogs following the end of the licensing period at which point the warrant was printed and sent to the Animal Control Officer for action. This number was approximately 70 dogs fewer than the previous year's dog warrant, which is greatly reduced over prior years which typically average between 1,500 – 1,800 dogs. This was in large part due to the Animal Control Officer and staff calling all owners of unlicensed dogs and issuing final reminders postcards to give owners additional opportunities for licensing before the civil forfeiture fees go into effect in July. All owners designated in the system as "seniors" receive phone calls reminding them of the licensing deadlines.

Miscellaneous Information and Revenues

	City Clerk Revenues
Vital Records	$34,236
Dogs	$37,562.50
CF/Dog Late Fees	$8,012
Miscellaneous	$1,928.44
Marriage Licenses	$1,631

Elections

The City Clerk supervised the September 13, 2022 State Primary Election, the November 8, 2022 State General Election, and the February 21, 2023 Ward 4 Special Election. The City Clerk's office assisted with accepting new voter registrations, address changes, name changes and party affiliation changes. The Supervisors of the Checklist held session sin City Hall on September 7, 2022, November 2, 2022, and February 15, 2023 to authorize changes to the checklist leading up to each election, including new voter registrations, voter removals, name changes, address changes, and party affiliation changes. All checklists and warrants were posted according to State Law prior to each election.

City Clerk's staff attended election training and coordinated each of these Supervisors' Sessions as well as the Moderators' Session for counting ballots, testing the machines, and preparing for the elections mentioned above. The City Clerk's staff provided in-home voter registration for the elderly and disabled as well as offering voter registration and absentee ballots for residents in assisted living and nursing facilities, and those who became hospitalized just prior to the election.

This fiscal year, the City Clerk's office purchased poll pads for use in all six of our voting wards. Poll Pads are tablets which are utilized for electronic check-ins on Election Day. The voter checklist is contained on each poll pad and allows voters to check-in at any station (no designated alphabetical check-ins) which is a much faster and more efficient way to move voters through the polling place. Use of the poll pads also greatly reduces time at the end of evening for processing and reporting of vote returns. Current State law requires the maintenance of a paper voter checklist to be marked in conjunction with the poll pads on Election Day. This paper checklist is the official record of the Election.

The City Clerk's staff attended the Regional Spring Workshop on May 3, 2023 and the NHCTCA (NH City and Town Clerk's Association) Annual Conference October 11-14. These events are an opportunity for the Clerks to meet with staff from the Secretary of State's office, Division of Vital Records, and

Attorney General's office to receive updates on pending legislation and to stay up to date on changes in Election law and procedures.

As of June 30, 2023, there were a total of 17,212 registered voters in Rochester, New Hampshire and the breakdown to party affiliation is as follows:

	Democrats	Republicans	Undeclared	Total
Ward 1	949	1,111	1,046	3,106
Ward 2	886	1,125	1,026	3,037
Ward 3	791	1,103	961	2,855
Ward 4	764	807	1,131	2,702
Ward 5	819	1,132	1,043	2,994
Ward 6	833	807	878	2,518
TOTAL	5,042	6,085	6,085	17,212

There were a total of 1,545 new voters registered in Rochester (or to new wards within Rochester) between July 1, 2022 and June 30, 2023. Of these new voters, 187 were new residents to New Hampshire. There were 436 voters removed from the checklist between July 2019 and July 2020 due to voter duplication, death or moving out of jurisdiction.

Respectfully submitted,

Cassie Givara
Cassie Givara
Deputy City Clerk

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

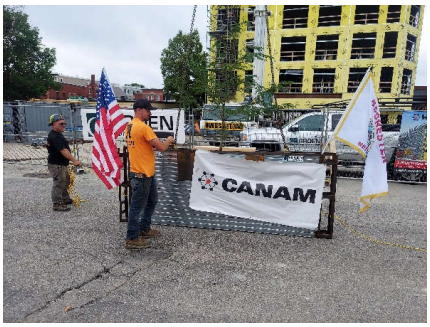
ECONOMIC DEVELOPMENT ANNUAL REPORT: July 1, 2022 – June 30, 2023 (FY 22/23)

The City continued to enjoy positive growth and development throughout Fiscal Year 2023. Several major redevelopment projects got underway, and plans for future redevelopment are ongoing. Revitalization of the downtown continued, with multiple new businesses opening in the downtown commercial district. Department staff explored ways to address the availability of workforce housing. Staff also worked to address the availability and management of parking in the downtown area.

Economic Development initiatives:

- **ScenicSalinger:** Department staff coordinated a grand opening event for the ScenicSalinger project. The event included unveiling of a sculpture in Central Square created from a piece of the Scenic theater railing, and presentation of a framed tin ceiling tile from the Salinger building to Eric Chinburg, project developer. City staff, Councilors, Economic Development Commission members, downtown business owners, and Chinburg Properties staff attended the event.

- **45-55 North Main Street**: Following demolition of two vacant properties, construction began on a 6 story, mixed use building with commercial spaces on the first floor, and about 45 market rate apartments on the upper floors. A topping off ceremony signifying completion of the building's structural framework was held at the end of June 2023. The project is scheduled to be completed in June 2024.



- **Waterstone Phase II**: The City Council approved an ordinance change to allow for residential development allowing Waterstone to move forward with their vision of multiple commercial buildings and several residential buildings. City staff continue to work with Waterstone Properties and their upcoming submission for Phase II at the Ridge which they are calling the South Ridge.

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

- **38 Hanson Street**: The state deemed the site "clean," and staff worked on a sale of the property to a developer.

- **Granite State Business Park:** Department staff coordinated a grand opening & welcome event with Governor Sununu at three of the newer companies (LDI Solutions, Pella Windows, and Prep Partners). Other guests included members of the Business Finance Authority, Business & Economic Affairs, REDC, City Staff and City Councilors.

- **Housing:** Department staff worked with various developers concerning the creation of Workforce and Market Rate housing.

- **Water Street**: Economic Development engaged the services of the engineering firm Fuss & O'Neill who are creating an initial redevelopment design.

- **Former DPW property (45 Old Dover Rd.):** An RFP for redevelopment of 45 Old Dover Road was released, with proposals due in early August.

- **Lilac Mall**: the property was purchased by G2 Gaming who began the process of applying for a new expanded Charitable Gaming facility. Staff worked on developing zoning for charitable gaming.

- **Courthouse:** The money for construction of the new Rochester District Courthouse was approved as part of the Governor's Capital Budget – This will provide $17.5MM to construct a new Courthouse along Rt 108.

Staff Development:

- Carole participated in International Economic Development Council (IEDC) webinars related to Marketing and Website Design.
- Jenn & Mike attended the IEDC annual conference in Oklahoma City.
- Kiersten attended CDBG (Community Development Block Grant) Basic webinar training through NCDA (National Community Development Association)

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

New Businesses

- **Gentle Dental**
- **Prep Partners**
- **Seton Academy**
- **Monique Boudreau Photography**
- **Any Eventz Transportation & Party Supply**
- **Russ Collins Tattoo Artist**
- **Richardson Monument Company**
- **Rich Skin**
- **Hope on Haven Hill Wellness Center**
- **Crumbl Cookie**
- **ClearChoice MD Urgent Care Center**
- **Bartlett Yarns**
- **Bean Me Up Espresso & Boba Bar**
- **Keslar Insurance**
- **Studio Two Seven Nine Photography**
- **Porter's Pub (new ownership)**
- **Melange Integrative Health**
- **Opera House Ticket office downtown**

COMMUNITY DEVELOPMENT DIVISION – FY 2023

- New Community Development Coordinator started with the city in July of 2022
- Governor's Council approved additional expenses for Gafney Home project for expenses brought on by COVID.
- Waypoint Drop In Center opened at the end of October 2022 with the help of CDBG Funding.
- Consolidated Annual Performance Evaluation Report for HUD on the CDBG program was approved by HUD in December 2022.
- Community Development Committee met with several groups to discuss projects/activities requesting CDBG and Municipal funding from the city for FY24.
- Community Development Committee met with the Heart and Soul Foundation to discuss the possibility of working with the City of Rochester.
- Community Development Coordinator assisted the Rochester Public Library with the application of two grants, one of which was awarded in early FY24.
- Community Development Coordinator submitted the FY24 Annual Action Plan to HUD in June of 2023.

Key Accomplishments:

- Carole was named to the City Manager's Child Care Work Team, which was established to facilitate the feasibility process and provide recommendations to the City Manager on the establishment, structure and management of an Employer-Assisted Child Care Cooperative.
- UNH President James Dean stopped in Rochester as a part of his Embrace NH bus tour. Recreation, ED and UNH Cooperative Extension partnered for the stop in Rochester. For two days in early November, UNH President James Dean and several members of the University's leadership team traveled throughout New Hampshire to highlight recent efforts and projects that have positively impacted the state.

REPORT OF THE ROCHESTER FIRE DEPARTMENT
FISCAL YEAR 2023

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 provides fire and rescue services to a primary response area of 49.2 square miles. The department operates from two fire stations, staffed with 4 shifts, each with 6-7 on-duty firefighters and 3 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	Gonic Fire Station, 7 Pickering Road
1 Captain	1 Lieutenant
1 Lieutenant	2 Firefighters
4-5 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 the Central Fire Station. Administrative staff consists of a Chief, Assistant Chief, Fire Marshal and Senior Executive Assistant. Fire administrative staff also respond to emergency calls as needed (on and off duty) to provide command and control of events of a larger span. The duty shift is also supplemented by off-duty personnel by use of emergency call-back, also known as a code 25.

During FY23, RFD saw retirements and several departures within the department; Interim Chief Perry Plummer departed, Assistant Chief Tim Wilder and Deputy Chief Jarrod Wheeler left to join other departments. Firefighter Pat Couch retired, Firefighter Matt Furtney left the department, and Firefighters Lilah Cherim and Jeremy Poder left to join other departments.

With the departure of these members the department welcomed new members; Fire Chief Dennis Dube Jr., Firefighters Jackson Schramm, Matt Fuller & Quinn Healy. Multiple promotions took place as well, due to these departures and reorganization. They are as follows:

Lieutenant: Daryl Morales, Matt Parker, Paul Haggenmiller, Josh Biron, Ken Hoyt

Captain: Nick Marique

Assistant Chief: Mike George

DEPARTMENT RE-ORGANIZATION

At the start of FY 23, it was determined that a reorganization of the fire department was needed. The focus of the reorganization and the completed goals are as follow:

Objective 1 Command Officer on duty 24 hours

- ✓ **Goal:** Promote 4 Firefighters to Lieutenant to replace Captains on engine
- ✓ **Goal:** Move Captains to command car
- ✗ **Goal:** Increase overtime to compensate for new Lieutenants' coverage and for historical use **Not Funded**

Objective 2 Increase Prevention Capability

- ✓ **Goal:** Add FT Fire Inspector
- ⚒ **Goal:** Add FT Public Educator/Administrative Assistant **Budgeted for January 2024**

Objective 3 Division of Labor Improvements

- ✓ **Goal:** Change Executive Secretary to Senior Executive Assistant
- ✓ **Goal:** Remove Deputy Chief of Training position (vacant)
- ✓ **Goal:** Remove Deputy Chief of Operations position through attrition
- ✓ **Goal:** Reclassify Deputy Chief of Prevention to Fire Marshal, managing prevention division
- ✓ **Goal:** Adjust Assistant Chief job description, managing operations division
- ⚒ **Goal:** Promote Shift Commanders from Captains to Battalion Chiefs and incorporate training, operations, and administrative duties to their existing duties **Budgeted for January 2024**

OPERATIONS

Our department continues to be challenged by increased demands for services. Rochester Firefighters responded to over **3182** incidents in this fiscal year. This represents an increase of **143** calls from the previous fiscal year.

TYPE OF CALL	FY21	FY22	FY23
Emergency Medical Calls	977	1285	1104
All Other Calls	1793	1754	2078
TOTAL CALLS	**2770**	**3039**	**3182**

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 FY 2023, the department assisted other communities **69 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 1st Alarm response, these communities respond into our city and assist. In fact, with a 1st 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 more mutual aid than we receive. It actually leans in our favor, with multiple towns and cities coming to Rochester for our fires (somewhere around **100 companies** per year), and usually 1 (sometimes 2) Rochester companies responding mutual aid to other communities (**69 times** in FY23) for fires. Our mutual aid system is working very well, and we could not operate safely without it.

Within the city Rochester Fire responded to 117 fire related calls with 25 of those being building fires:

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

TYPE OF CALL	FY21	FY22	FY 23
Building Fires	21	14	25
Cooking Fires	7	9	11
Vehicle Fire	17	23	14
Carbon Monoxide Present	14	21	21
Emergency Medical Calls	979	1285	1109
Vehicle Accidents (Injury)	147	123	141
Vehicle Accidents (No Injury)	232	263	268
Alarms	287	332	405
Service Calls	197	182	212
Other	859	787	976
TOTAL CALLS	**2462**	**2770**	**3182**

TRAINING

The training division has been without leadership for the entirety of FY23. The department re-organization is underway with this position currently in design. The training of department members has been managed on a day-to-day basis by the Shift Commanders. 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, 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. During FY23, all 4 shifts were provided a full training day off-site, completing multiple live fire exercises in a burn building in Hollis Maine.

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	Fire & Life Safety	Approvals & Reviews
198	39	31	4	1	2	32	16	74	843
$27,139.00	$19,810.00	$6,822.00	$375.00	$25.00	$50.00	$0.00	$75.00	$0.00	$0.00

Inspections Completed	Car Seat Installations
395	31

Fire Prevention Week was focused on planning your escape. Firefighters visited multiple schools and classrooms within the city and led multiple hands-on events. They had direct contact with 1,688 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.

Two programs were released to the community the file of life card and the pillbox programs. The file of life is a program in which a person can put important contact and medical information on a magnetic card that would be useful during an emergency. Emergency Responders know to look on the refrigerator for the file of life card. The second is a pill box program to assist people with organizing and managing their medication intake.

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 aid in an expeditious manner to save lives and to protect property in the event of a disaster and allows for facilitation of all types of emergency response and to help deal with the consequences of significant disasters. The Emergency Management Team is also responsible for updating the City's Hazard Mitigation Plan, which provides an opportunity to improve at risk facilities or infrastructure after a State of New Hampshire Declared Emergency. The Emergency Management Director also represents the city as the regional point of contact in our Public Health Emergency Planning. The Continuity of Operation Plan (COOP) and Emergency Operations Plan (EOP) were both updated during FY22 into FY23.

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 Granite State Fair, Rochester Holiday Parade, Memorial Day Parade, Rochester Professional Firefighters Toy Bank, National Night Out 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
2022-2023

The following is a report of the activities of the City of Rochester Legal Department for the fiscal year beginning July 1, 2022 and ending on June 30, 2023:

As of June 30, 2023, 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
   7th Circuit – District Division – Rochester Case No. 471-2021-CV-1476

2. Weeden d/b/a Amazon Park v. City of Rochester New Hampshire, et al
   Strafford County Superior Court Case No. 219-2017-CV-00175

3. City of Rochester v. Leander Jolly
   Strafford County Superior Case No. 219-2020-CV-00176

4. Rochester Agricultural & Mechanical Association v. City of Rochester
   NH Supreme Court No. 2022-0538
   Strafford County Superior Court Case No. 219-2022-CV-00144

   Appeal of the City of Rochester (BTLA case)
   NH Supreme Court No. 2021-392

5. Methuen Construction v. City of Rochester
   Arbitration Case No. 01-22-0000-2682

6. John Doe v. City of Rochester, et al
   Strafford County Superior Court Case No. 219-2021-CV-365

7. Raymond Felts v. City of Rochester
   Strafford County Superior Court Case No. 219-2022-CV-27

8. Steven Lemay v. City of Rochester
   7th Circuit – District Division – Rochester Case No. 219-2021-CV-1569

9. FMH Health Services LLC v. City of Rochester
   Strafford County Superior Court Case No. 219-2021-CV-00265 & 268

10. Estate of Marjorie Johnson
    7th Circuit-Probate Division-Dover Case No. 319-2020-ET-55

11. Matthew Lefebvre v. City of Rochester
    Strafford Superior Court Case No. 219-2023-CV-9

12. KAB v. City of Rochester & Peter Nourse
    Strafford Superior Court Case No. 219-2022-CV-242

13. GMN Solar 17, LLC v. City of Rochester, et al
    Strafford Superior Court Case No. 219-2022-CV-241

14. In Re: City of Rochester-001
    Right to Know Ombudsman Case No. RKO 2023-010

15. City of Dover, et al v. Secretary of State
    Strafford Superior Court Case No. 219-2022-CV-224

16. Involuntary Admission
    Case #319-2023-IN-4

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 POLICE DEPARTMENT 2022 END OF YEAR REPORT

Chief Of Police
Gary M. Boudreau

Deputy Chief
Jason K. Thomas

Captain Patrol Bureau
Todd Pinkham

Captain Support Bureau
Andrew Swanberry

CITY OVERVIEW

Rochester is a city located in Strafford County that is comprised of the villages of East Rochester, Gonic, and North Rochester. Nicknamed the "Lilac City", Rochester is the largest city in Strafford County and the Seacoast Region. It comprises 46 square miles and is home to Skyhaven Airport and Baxter Lake. The population according to the 2020 census is 32,429.

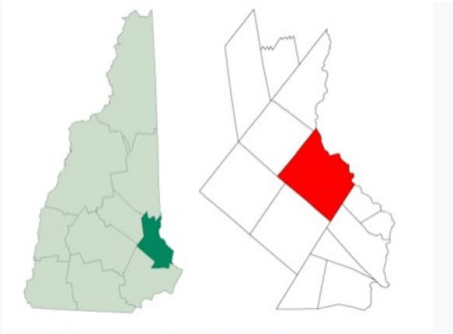


Photo: Courtesy of Wikipedia.org

DEPARTMENT OVERVIEW

The Rochester Police Department is located behind city hall at 23 Wakefield St., and is open 24 hours a day, seven days a week. 65 full time and 6 part time sworn officers, along with 15 full time and 4 part time civilian personnel make up the department. The agency also has a full time Crime Analyst that is contracted through a private vendor.

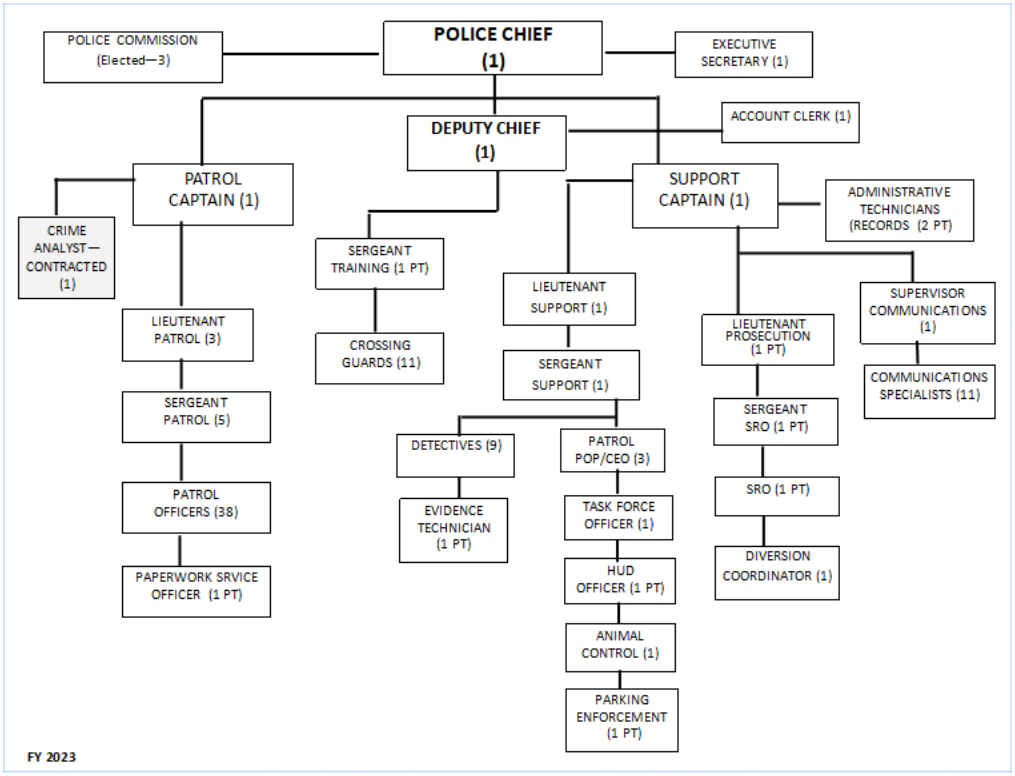
Legal duties for the agency are handled by 4 personnel from the city Legal Department. Those personnel are housed in the police station for improved efficiency.

An organizational chart is included in this report that shows where these positions are located within the agency.

The police department answers to a 3-member Police Commission that is elected by the voters of the community. The Commission meets regularly with members of the agency on matters concerning the police department.

The Rochester Police Department works very closely with the community to help improve the quality of life that includes the protection of citizens and property of Rochester. The agency has several specialized units and community initiatives that help to focus efforts on assisting and protecting the community. Those units and initiatives are described in more detail in this report.

2022 ROCHESTER POLICE DEPARTMENT ORGANIZATIONAL CHART



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, domestic violence, prosecution, motor vehicle offenses, problem-oriented policing, and maintenance of evidence.

- The prevention and control of juvenile delinquency through a Juvenile Prosecutor, Juvenile Division 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.

The Rochester Police Department is comprised of two bureaus: Patrol Bureau and Support Bureau. The Patrol Bureau is comprised of uniform patrol officers and the Crime Analyst. The Support Bureau is comprised of the Investigations Division, Communications Center, and civilian staff that provide support to the agency and community. Within the Patrol and Support Bureaus are a variety of specialty units/positions that help the agency provide professional law enforcement services to the citizens of the community. Listed below are some of those specialty units/positions:

- Animal Control Officer – Civilian position that handles animal related calls for service.
- Bicycle Patrol Unit – Officers specially trained in patrol operations using a bicycle.
- Canine Unit – Officer assigned a dog that is specially trained in detection and tracking.
- Police Explorer Post – Police department sponsored group of teens and young adults that are interested in law enforcement as a career. They meet regularly and receive instruction on different topics of law enforcement.
- Crime Analysis – Civilian contract position that provides in-depth analysis on crime and traffic activities in the city.

- Crime Scene Unit – Specially trained officers that process complex crime scenes in the city.
- Crisis Intervention (CIT) – Specially trained officers that handle mental health and crisis related incidents.
- Domestic Violence Unit – Investigator that is specially trained in domestic violence issues and follows up on more complex cases.
- Field Training Officer – Specially trained officers that assist newly hired officers in their training after they are hired and complete in-house training.
- Honor Guard – Specially trained ceremonial drill team of officers that represents the city and police department at official functions.
- Housing Authority Officer – Officer that is assigned to the Rochester Housing Authority properties as a liaison.
- Juvenile Services/Diversion – Civilian position that works with first time juvenile offenders in lieu of court proceedings.
- LEAD (Law Enforcement Against Drugs) – Specially trained instructors that present a series of drug prevention classroom sessions to school students.
- Motorcycle Unit – Specially trained officers that conduct uniform patrol operations on a motorcycle. They focus efforts on traffic enforcement.
- Problem Oriented Policing – A team of specially trained officers that focus on specific problem areas/situations throughout the city.
- Community Engagement Officer – Officer that is a liaison with the business community also focuses efforts on community events and issues that require long-term engagement/solutions.
- School Resource Officers – Specially trained officers that are assigned to the middle and high schools. They work closely with the schools and also are primary LEAD Instructors in their respective schools.

The Rochester Police Department has also partnered with other agencies in Strafford County to form the following specialty teams:

Strafford County Regional Tactical Operations Unit – a highly trained team of officers and medics that perform high-risk operations such as warrant service and barricaded subject incidents.

Strafford County Regional Accident Reconstruction Team – a team of highly trained officers that conduct in-depth investigations involving traffic crashes involving serious bodily injury and/or death.

The agency offers access to crime mapping through the agency website, along with online crime reporting.

The Rochester Police Department operates using a community policing philosophy that uses community engagement along with different partnerships/programs etc that help strengthen relationships and build trust within the community. Along with the specialty positions/units noted above, the agency employs several outreach programs that include:

- Citizens Police Academy - 11-week program for citizens ages 18 and older that exposes participants to the many facets of the police department through presentations, hands-on training and ride-a-longs.
- Teen Night – A collaborative effort between Rochester Police and Rochester Recreation Department that provides 1 night a week for teens to socialize and participate in fun activities.
- Teen Travel Camp – A collaborative effort between the Rochester Police and Rochester Recreation Department that provides teens, 13 – 15 the opportunity to visit local attractions for fun, engaging activities 1 day a week during the summer.
- Project Good Morning – A program for residents who live alone to have someone check on them each day. The person calls into the police department each morning. If the police department does not hear from them by a certain time, an officer is sent to check on them.
- National Night Out – An annual community-building campaign that promotes police-community partnerships and neighborhood camaraderie.
- Social Media – The police department uses various social media outlets outside of normal channels to communicate with the community.
- Skate with a Cop – A program that allows citizens to skate with police officers followed by a charity hockey game between police officers and firefighters.

Annual Report

This report reflects a compilation and analysis of activities of the Rochester Police Department during the year 2022. Specifically, the report looks at data from 2022 and how it compares with the period 2018 through 2022. Also included is 2022 data in percentages for the year in all categories. The following categories of activities were used to compile this report: Calls for Service and Traffic Enforcement along with Traffic Enforcement Demographics, ~~Accident~~ Crash Analysis, Property Crimes, Violent Crimes, Crimes Against Society, Arrest Demographics, Drug Events/Overdose Incidents, Mental Health Related Calls and Training, and Time Allocation.

Throughout 2021 the agency was challenged with staffing issues. Those issues carried over into 2022 and although staff were hired during the year, they needed to be trained. As 2022 progressed, officers were trained and began working solo patrol which helped relieve the workload from already taxed officers. During the year, the Problem Oriented Police Team (POP) was reactivated as staffing allowed. The team was able to begin to focus on long term issues that would normally be handled by patrol officers. A new Detective was assigned to the Domestic Violence Unit after a retirement during the year. With new changes to the unit, domestic violence related cases reflected the only increase in crime in a year that saw substantial decreases across the board. With challenges related to staffing being addressed throughout the year, the agency was able to continue to provide professional service to the community.

CALLS FOR SERVICE

Calls for service are defined as:

- **Total Calls for Service** (Includes all calls the agency responded to that includes):
  - **Public generated calls**.
    - Priority 1 – Most serious calls, requiring multiple officers/resources response. These calls require immediate response due to risk of injury/danger to public etc. Examples: Assault/Burglary/Disturbance/Robbery etc.
    - Priority 2 – Somewhat serious calls, at times requiring multiple officers/resources. These calls do not require immediate response and have no threat to public safety. Examples: Welfare Check/Wanted Person/Theft/Trespass etc.
    - Priority 3 – Least serious calls, requires least amount of resources. Examples: Animal Matters/Police Information/Escort/Parking Complaint etc.
  - **Officer initiated calls**.
    - Proactive Calls: Calls that are generated by officers. Examples: Motor Vehicle Stops/Business Checks/Community Policing/Extra Patrol
    - Administrative Calls: Calls that are generated by officers or supervisors that include: Follow-up Investigation/Paperwork Service/Report Writing/In-service Training.

Total calls for service for 2022 decreased slightly (-2%) from 2021. During 2022 the agency responded to 41,416 calls for service. Prior to 2021 it appeared that total calls were beginning to trend up. As shown in ***Figure 1,*** the years 2018 through 2020 were significantly higher than the last 2 years. There was a significant drop between 2020 and 2021. The trend continued down after 2021 extending into 2022.

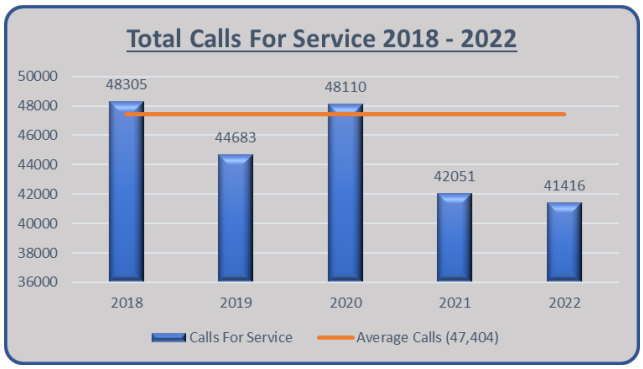


Figure 1

One factor that must be taken into consideration is the level of staffing over the past 5 years, and the number of calls generated by officers. Total Calls for Service represents "all" calls including ones generated by officers. During the years 2018 through 2020, the agency had more officers on the street than they did during 2021 and 2022. 2021 and 2022 have been "rebuilding years" as the agency saw retirements and officers leave the department or law enforcement all together. The agency has hired new officers over the past two years and is almost at full staff. It takes approximately 1 year from the time an officer is hired to the point they complete training and begin working without a training officer.

Figure 2 represents the number of calls generated by the public for police assistance from 2018 through 2022. This figure does not factor in officer generated calls or activity. From 2018 through 2020 public generated calls remained consistent. The Covid-19 pandemic impacted public generated calls for service. For the period from 2021 through 2022 calls began a downward trend. As the country continues to recover from the Covid-19 pandemic, and Rochester continues to grow with new business and housing, the agency will be monitoring these calls for changes.

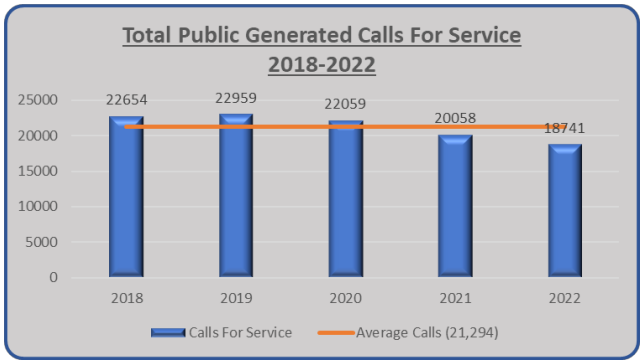


Figure 2

2022 Top Public Generated Calls for Service:

Welfare Check (16%)	Suspicious Activity (6%)
Motor Vehicle Accident (11%)	Domestic Disturbance (6%)
Alarm (9%)	Motor Vehicle Complaint (5%)
Police Information (8%)	Theft (4%)
Animal Matters (7%)	Wanted Person (4%)

Calls For Service

Month

Figure 3 details Calls for Service by month for 2022. Overall calls trended upwards during the early months of the year, peaking in May/June before beginning a downward trend. This pattern reflects the same trends in the previous three years.

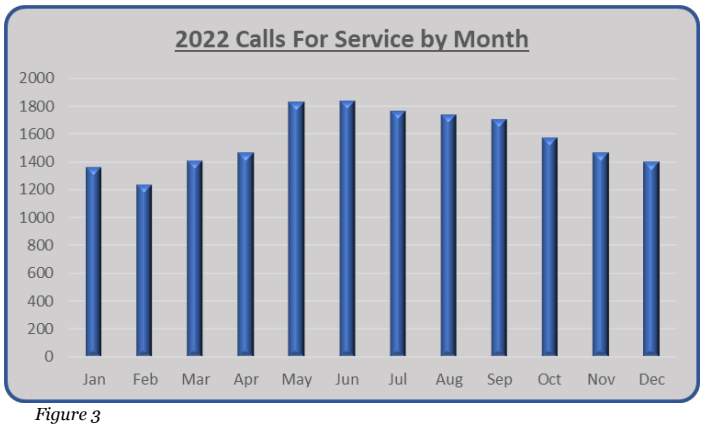


Figure 3

Day of Week

Figure 4 represents Calls for Service by Day of the Week for 2022. For the most part, calls were spread out consistently throughout the week with most calls handled on Friday.

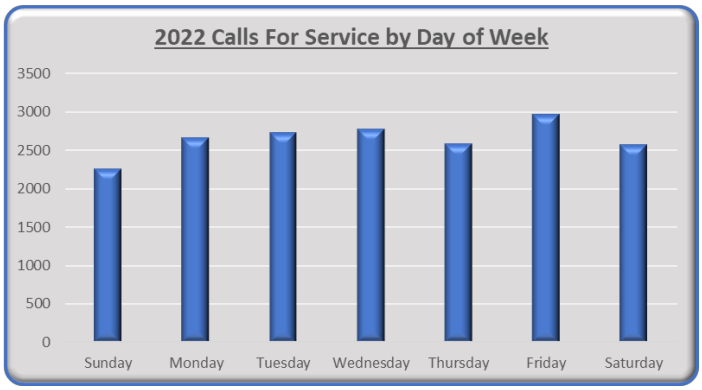


Figure 4

Time Block

Figure 5 shows 2022 Calls for Service by time block. The 24-hour day is broken down into the 6 blocks shown on the chart. For 2022, the majority of calls were handled between 0800 and 2000 hrs. Breaking it down further, the following time blocks accounted for 69% of the calls - 0800-1200 (22%), 1200-1600 (24%), 1600-2000 (23%).

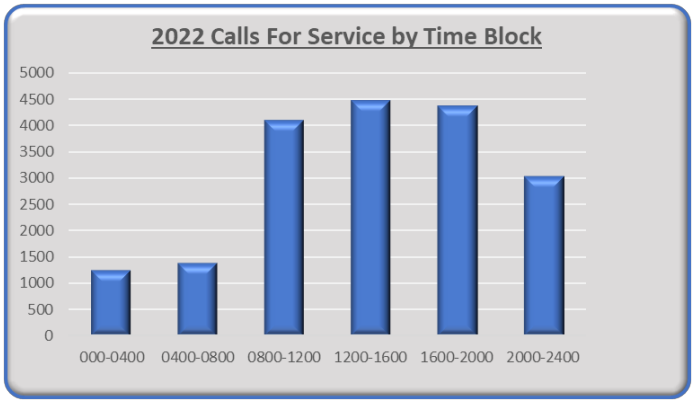


Figure 5

Time Allocation

Figure 6 represents time allocation in number of hours spent on each call type for the period 2018 through 2022. As can be seen in the chart, the majority of time was spent handling the public's call. Next came administrative duties which include follow-up investigations. Lastly came proactive activities, which will always be the lowest priority. As the agency gains experience, it is expected that time will shift from administrative to proactive activities.

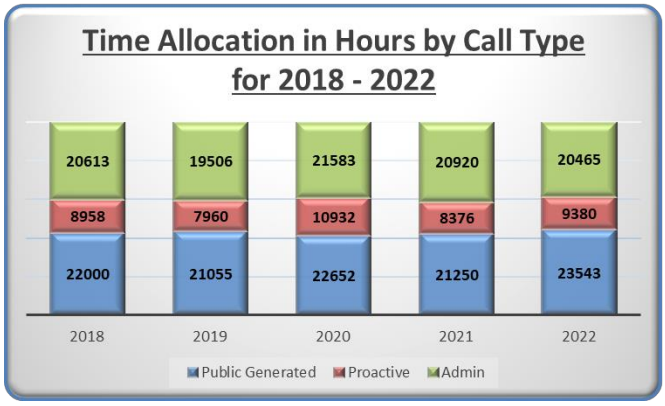


Figure 6

Figure 7 breaks down officer time allocation for 2022 into percentages. The largest amount of time was spent handling calls for service. Coming in a close second was administrative duties. It is expected that an agency with new officers will spend more time handling administrative duties and will get better with time.

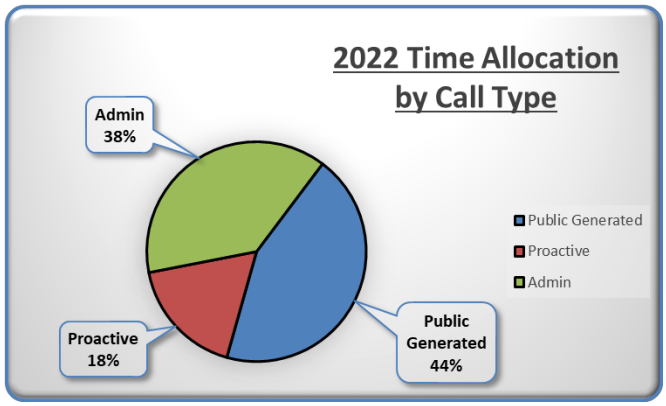


Figure 7

With many new officers, the agency spent numerous hours providing training for them. A lot of that training was completed during on-duty hours when not answering calls. Follow-up investigations also accounted for administrative duties.

What time was left over after handling calls from the public and doing administrative work was allocated for proactive activities. As the agency grows in experience, more efforts can be directed to proactive activities. The agency also had to use the motorcycle unit in a limited capacity during the past year. The motorcycle unit is primarily a proactive activity-based unit but due to staffing issues, the unit was used on a limited basis for 2022. With more staff on hand, the unit will be able to focus on proactive activities.

The Rochester Police Department participates in traffic management planning with city officials for proposed projects throughout the city. Traffic control is one of the top concerns of our citizens, including matters related to speed in individual neighborhoods. The police department works to resolve these matters through a multi-pronged approach that includes education, planning, and enforcement. The agency has a representative on the City Council Public Safety Committee that works closely with the group to address citizen and city concerns. Rochester Police Department also participates in grant funded initiatives with the NH Highway Safety Agency. Some of those initiatives are: Drive Sober DWI patrols, Speed Enforcement patrols, Seatbelt Safety and Distracted Driving initiatives which include enforcing hands-free laws. The following is an analysis of traffic activities and crash calls over a 5-year period followed up by more in-depth analysis for the past year.

Traffic Activities and Crash Calls Analysis

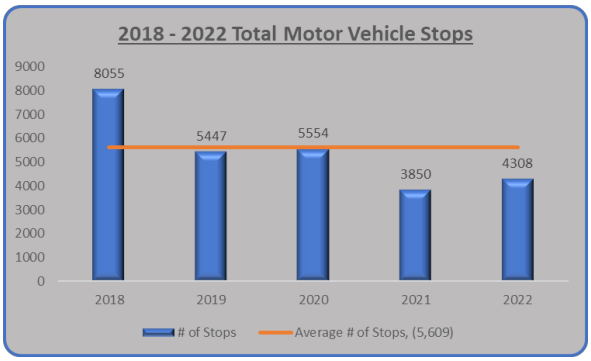


Figure 8

Overall, motor vehicle stops decreased slightly in 2022 from the 5-year average however, there were significant increases from 2021. ***See Figure 8 and Table 1*** Summons' and arrests saw increases in 2022 from the 5-year average (10%) and from 2021 (50%). Warnings decreased slightly in 2022 from the 5-year average however, there was a notable increase over 2021 (30%).

Motor vehicle stops are primarily the result of proactive actions on the part of patrol officers. As has been noted previously, the agency has dealt with staffing issues and Covid-19 during the years 2019 through 2021. Although calls for service had also been decreasing, the limited patrol staff was not able to devote as much time to proactive activity such as traffic enforcement during that period.

Motor Vehicle Stops	2021	Average 2018-2022	Normal Range	2022	% Change Average - 2022	% Change 2021-2022
Traffic Stops	3850	5609	3850-8055	5153	-8%	34%
Arrest/Summons	401	547	401-816	602	10%	50%
Warnings	3314	4776	3314-6946	4308	-10%	30%

Table 1

Traffic Stop Demographics

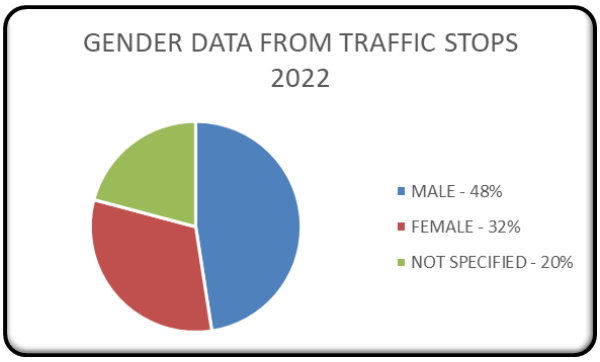


Figure 9

The most recent census data for Rochester is from 2021. According to that census, females accounted for 49% of the population. Traffic stops of women during 2022 accounted for 32% while men accounted for 48%. 20% of those stopped were not specified. ***Figure 9***

A review of racial data from the previous data set, combining both males and females for totals it shows 67% of operators from traffic stops were white, 3% were minorities and 20% were classified as unknown race and 10% were not specified. ***Figure 10***

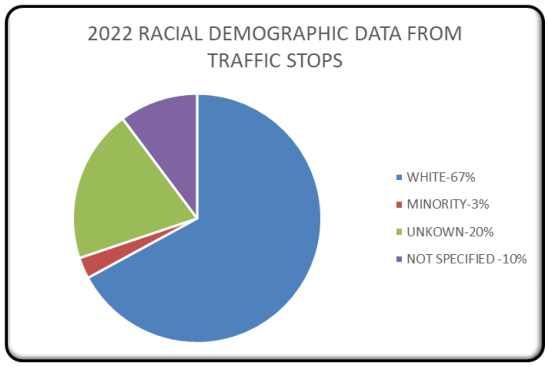


Figure 10

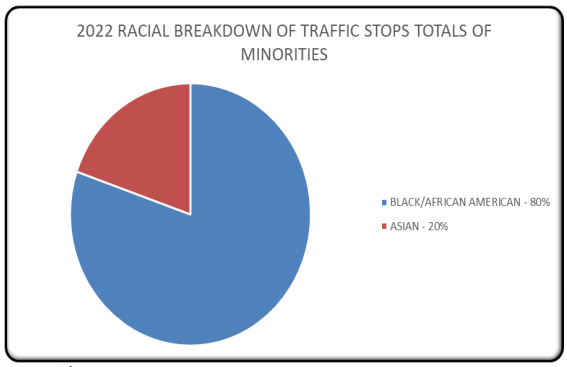


Figure 11

Of the total traffic stops for 2022, 137 were identified as minorities. 80% (110) were Black/African American, and 20% (27) were Asian. ***Figure 11***

Upon review of statistical data collected throughout 2022 regarding traffic enforcement activities, it would appear officers of the Rochester Police Department are not engaging in unethical practices targeting minorities.

DWI Enforcement

DWI incidents for 2022 increased slightly over 2020/2021. In looking at the 5-year average (88), 2022 was slightly higher with 93 incidents. ***Figure 12***

DWI enforcement continues to be a priority for the agency. However, with decreased staffing levels in recent years the agency has had to balance responding to calls with other priorities such as traffic enforcement.

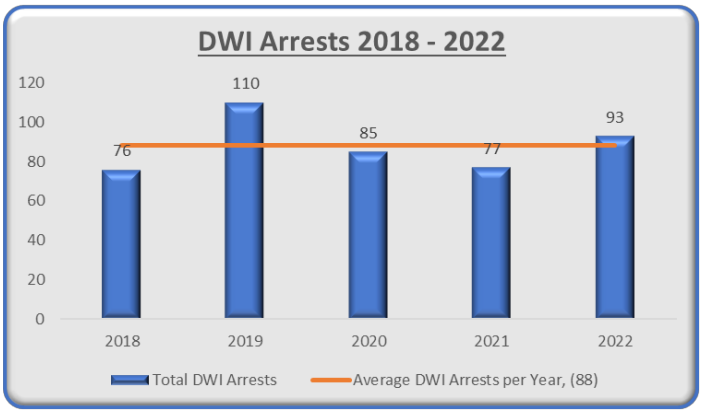


Figure 12

Crash Analysis

Reportable vehicle crashes include those involving any injury, damage in excess of $1,000, hit and run crashes or crashes involving city vehicles.

The number of crashes for 2022 was slightly higher than the 5-year average of 1,037. ***Figure 13*** Crash totals for *2020*/2021 were lower than the average, primarily as a result of restricted travel during the Covid-19 pandemic.

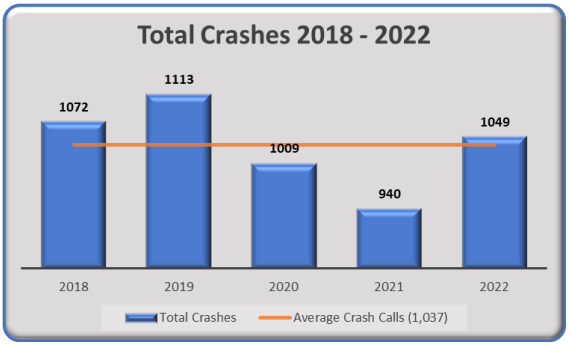


Figure 13

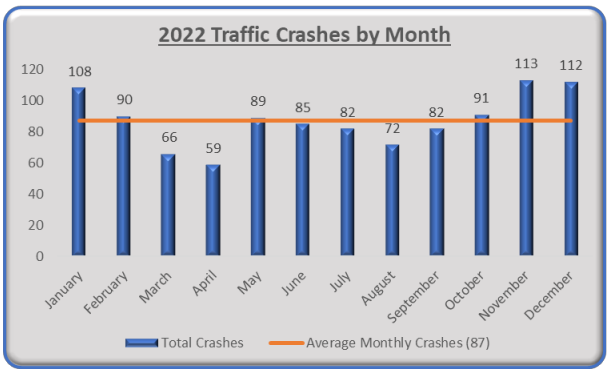


Figure 14

During 2022, crash totals for each month were close to or below the average of 87 crashes per month. March and April saw the lowest number of crashes for the year, while the highest numbers were observed during the months of January, November, and December. Poor weather and increased holiday traffic were contributing factors during those months. ***Figure 14*** Overall, contributing factors found to be failure to yield, driver inattention, follow too close and unsafe backing, these are historically the most frequent causes and there was no real change from previous years.

A review of crash data by the day of the week, Friday had the greatest number of crashes, 203, (18%) while Sunday had the least number, 125, (11%). The average number of crashes by day for 2022 was 157. Excluding Sunday and Friday, crashes were spread out equally throughout the week. ***Figure 15***

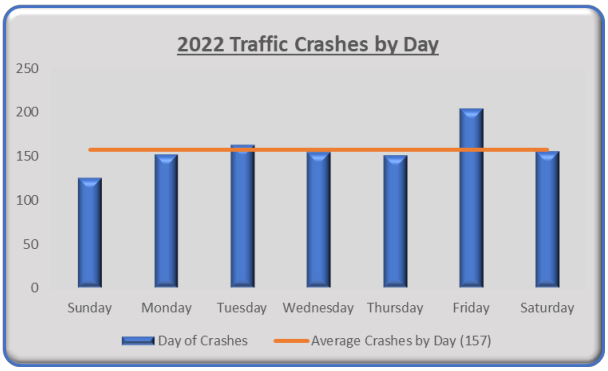
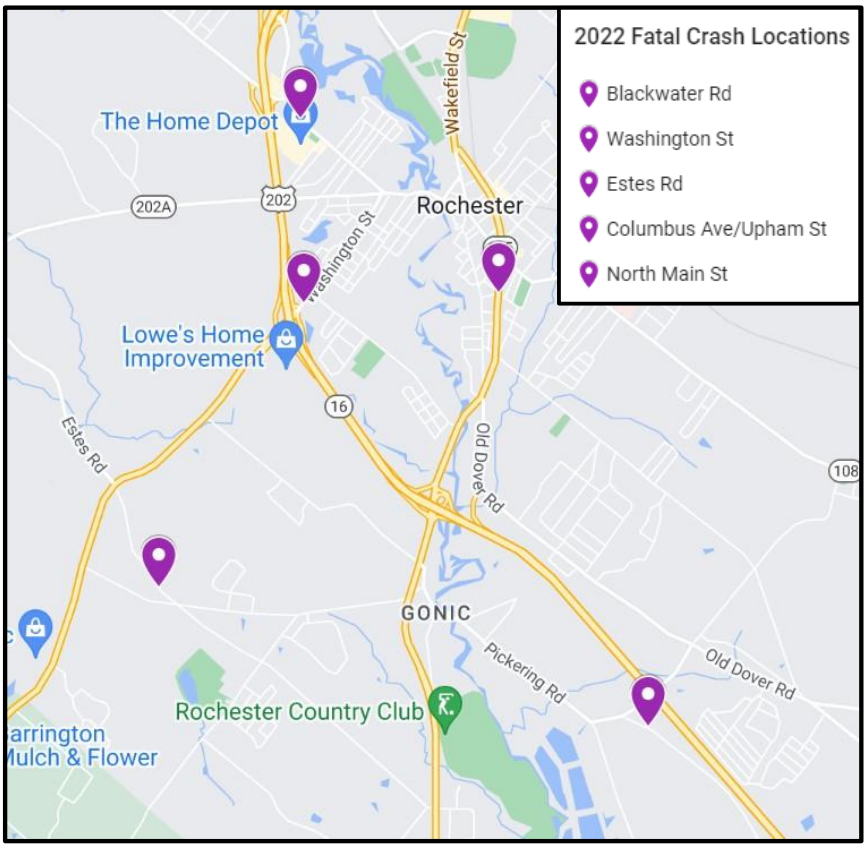


Figure 15



There were 5 fatal crashes in 2022. The Rochester Police Department was assisted by members of the Strafford County Regional Accident Reconstruction Team with the investigations of those incidents. ***Figure 16*** shows the locations on the map of those fatal crashes.

2 of the crashes were single vehicle crashes in which the driver was the lone passenger. 2 crashes involved another vehicle, and one crash involved a pedestrian struck by a vehicle.

Property Crimes

Rochester Police Department classifies the following crimes as "Property Crimes": Burglary/Shoplifting/Motor Vehicle Theft (MV Theft)/Theft from MV/All Other Theft/Vandalism. A review of Property Crimes over the past 5 years (2018 – 2022), ***Figure 17*** shows a 42% decrease and between 2021 and 2022 there was a 16% decrease. In looking at the data, 2018 had the highest number of crimes. The following years carried on a downward trend.

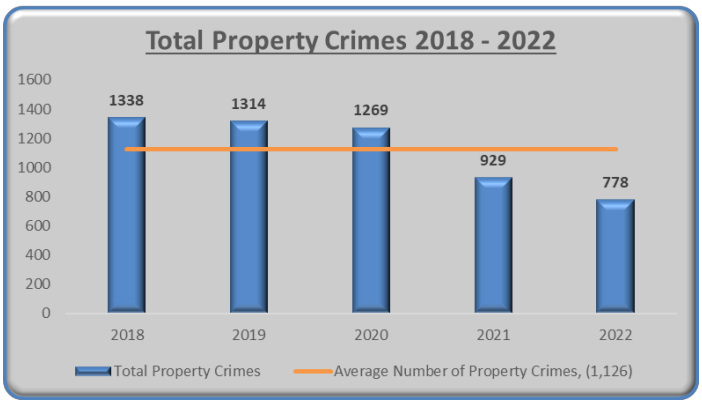


Figure 17

Property Crimes									
Specific Crimes	**2022**	**2021**	**% Change**	**2020**	**2019**	**2018**	**% Change**	**2022 Closure Rate**	**2021 Closure Rate**
Shoplifting	108	158	-32%	292	196	259	-58%	26%	53%
Theft from M/V	66	120	-45%	122	236	187	-65%	2%	2%
All Other Theft	189	223	-15%	317	363	359	-47%	3%	6%
M/V Theft	21	33	-36%	51	34	42	-50%	19%	24%
Vandalism	351	330	6%	427	385	397	-12%	22%	21%
Burglary	43	65	-34%	60	100	89	-52%	12%	15%
Total Property	**778**	**929**	**-16%**	**1269**	**1314**	**1338**	-42%	**14%**	**20%**

Table 2

Table 2 illustrates Property Crime totals over the years 2018 – 2022. The table also shows overall average changes between 2018/2022, (5-year average) and 2021/2022 (short term average). As seen in the figure above, there was a substantial decrease in crime between 2018 – 2022. When 2022 is compared with 2021, there is a smaller decrease (16%), but a substantial decrease, nonetheless.

The one crime category that had the lowest 5-year change was Vandalism (-12%). When comparing 2022 with 2021, there was a 6% increase in this crime category. Further analysis revealed that there were a couple of substantial graffiti cases, commonly referred to as "tagging incidents" in the downtown area during the summer of 2022. These incidents drove the number of cases for the year up high enough to reflect an increase in Vandalism over 2021.

Figure 18 shows Property Crime Arrests for the 5-year period, 2018/2022. As was stated regarding the reporting of property crimes for the same period, there is a significant decrease in arrests from 2018 through 2022.

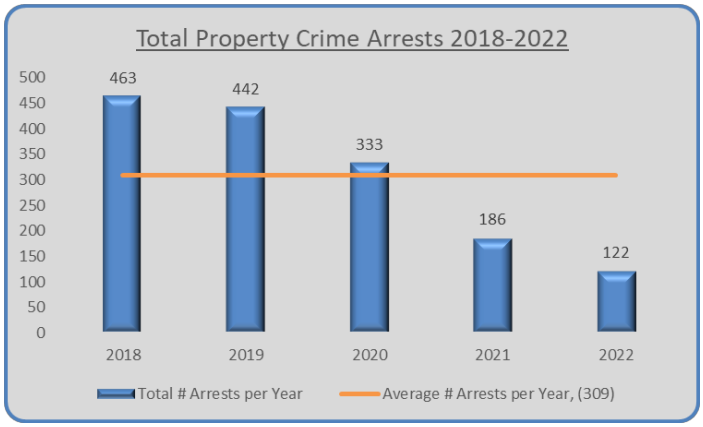


Figure 18

Property Crime Arrests							
Specific Crimes	**2022**	**2021**	**% Change**	**2020**	**2019**	**2018**	**% Change**
Shoplifting	28	83	-66%	189	203	185	-85%
Theft from M/V	1	2	-50%	2	9	7	-86%
All Other Theft	6	14	-57%	34	66	70	-91%
M/V Theft	4	8	-50%	5	6	11	-64%
Vandalism	78	69	13%	96	139	131	-40%
Burglary	5	10	-50%	7	19	13	-62%
Total Property	**122**	**186**	**-34%**	**333**	**442**	**463**	-74%

Table 3

Table 3 compares Property Crime arrests for the 5-year period, 2018/2022 and 2021/2022. While there was a 42% decrease in the reporting of property crimes from 2018 through 2022, there was also a substantial decrease in the number of arrests, (74%). All classifications of crimes showed decreases in arrests, as did the reporting of crimes with one exception. Between 2021 and 2022 there was an increase in arrests for Vandalism, which reflects the increased reporting of Vandalism for the same period.

Figure 19 shows the breakdown of property crimes for 2022 in percentages. Vandalism had the highest percentage of reporting in this category, a trend that continued through the 5-year period 2018/2022. Further analysis shows that the tagging incidents during the summer months helped increase the reports. A large percentage of Vandalism incidents were the result of domestic violence related incidents.

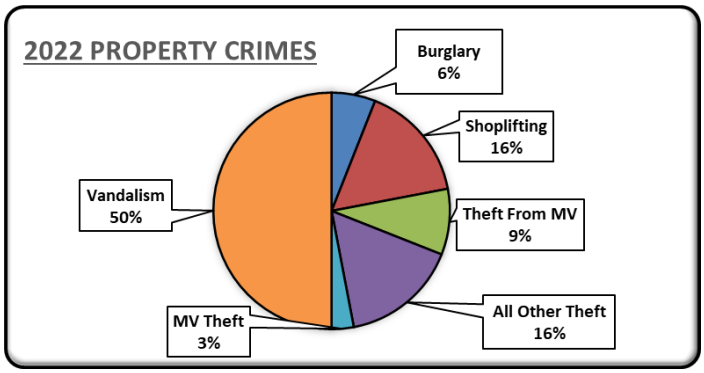


Figure 19

Violent Crimes

The Rochester Police Department classifies the following crimes as Violent Crimes: Homicide, Robbery, Aggravated Assault, and Simple Assault. ***Figure 20*** shows Violent Crime Figures from 2018 through 2022. The average number of crimes during this period was 437. 2018 had the highest number of reports (598) with a steady decrease to 2022 (342). Overall, violent crimes decreased over the 5-year period resulting in a 43% decrease from 2018 through 2022.

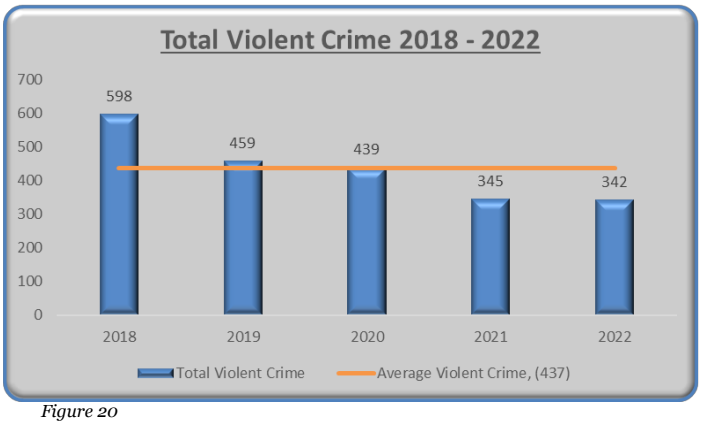


Figure 20

Violent Crime Incidents									
Specific Crimes	**2022**	**2021**	**% Change**	**2020**	**2019**	**2018**	**% Change**	**2022 Closure Rate**	**2021 Closure Rate**
Homicide	0	1	-100%	5	0	2	-100%	0%	100%
Robbery	3	2	50%	20	11	16	-81%	33%	100%
Aggravated Assault	31	32	-3%	30	61	79	-61%	84%	53%
Domestic Violence	*24*	*23*	4%	*14*	*23*	*44*	-45%		
Simple Assault	308	310	-1%	384	387	457	-33%	54%	47%
Domestic Violence	*186*	*159*	17%	*198*	*200*	*246*	-24%		
Total Violent	**342**	**345**	**-1%**	**439**	**459**	**598**	-43%	**43%**	**100%**

Table 4

Table 4 shows Violent Crime Incidents over the 5-year period. In looking at these figures, there is a notable decrease (43%), across all categories for the 5-year period. In comparing 2022 with 2021, there are a couple of increases worthy of mention. Robberies were up 50% however, closer inspection shows an increase of (1). All of the incidents for 2022 involved victims who knew the suspect and were either drug or domestic violence related. Domestic Violence related Aggravated Assault also accounted for a minor increase between 2022 and 2021. As was the case with Robberies, this classification also had an increase in 1 case. In looking at Domestic Violence related Simple Assault, there was a 17% increase (27 incidents) between 2022 and 2021. It should be noted that during 2022 a new detective was assigned to the Investigations Bureau to focus on domestic violence. The detective conducted follow-up investigations in the field that added to the increase in this category. A thorough approach at addressing domestic violence incidents clearly added to the increase in assault cases brought forward for prosecution.

Figure 21 shows the percentage breakdown of violent crimes for 2022. Simple Assault accounted for 90% of the violent crimes. 60% of Simple Assault cases were domestic violence related. The other cases were a mix of circumstances such as neighbor disputes, mutual fighting, or juvenile matters. Aggravated Assault accounted for 9% of violent crime. 24 of the 31 reported incidents were domestic violence related. Lastly, Robbery accounted for 1% and as stated above involved known suspect/victims.

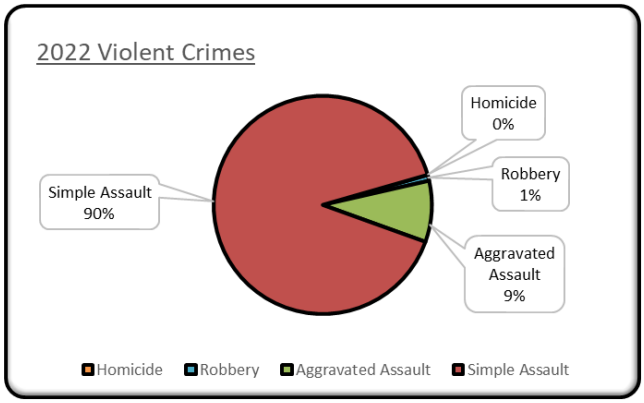


Figure 21

Violent Crime Arrests steadily decreased from 2018 (286) through 2022 (194*).* ***Figure 22*** shows 227 arrests for the 5-year period. From 2018 through 2021 there was a steady decline noted. In 2022, there was an increase from the previous year of 17%. The uptick in the number of arrests can be attributed to the increase in domestic violence related incidents between 2022 and 2021. As noted above, the increase can be attributed to the additional efforts by the Domestic Violence Investigator.

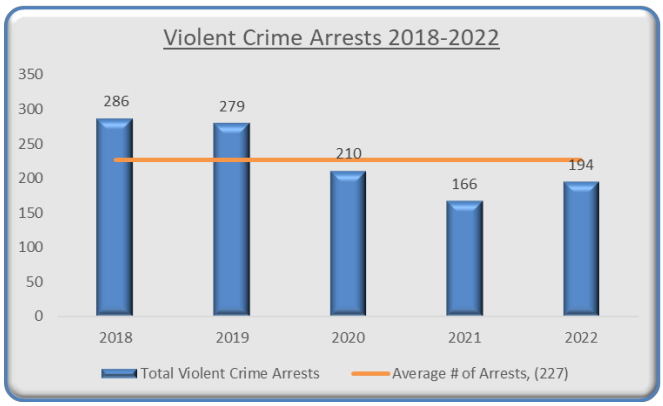


Figure 22

Violent Crime Arrests							
Specific Crimes	**2022**	**2021**	**% Change**	**2020**	**2019**	**2018**	**% Change**
Homicide	0	1	-100%	3	1	0	0%
Robbery	1	2	-50%	11	7	9	-89%
Aggravated Assault	26	17	53%	15	37	48	-46%
Simple Assault	167	146	14%	181	234	229	-27%
Total Violent	**194**	**166**	**17%**	**210**	**279**	**286**	-32%

Table 5

Table 5 compares Violent Crime Arrests for 2018 through 2022. Along with a decrease in reporting, there is a substantial decrease in arrests for the 5-year period (32%). With the exception of Homicide, all categories had substantial decreases over the past 5 years. However, when comparing 2022 with 2021 there was an increase in arrests. A closer look at the data shows that those increases occurred with assault related arrests. More specifically, Aggravated Assaults were up by 9 arrests (53%). When comparing 2022 Aggravated Assault arrests over the 5-year period, 2022 was slightly lower than the average of 29.

Simple Assault arrests were higher in 2022 (21 arrests), when compared with 2021 arrests. However, when looking at 2022 over the 5-year period, arrests were significantly lower than previous years. In looking at 2022 reporting data for domestic violence related Simple Assaults, there is an increase from 2021 reporting. That increase mirrors the arrest data for the same category. As stated previously, the increases seen in domestic violence arrests and reporting are a result of the efforts of the Domestic Violence Investigator and follow-up investigations.

Crimes Against Society

Crimes Against Society are considered those offenses where there is no real victim such as a person or company and the offense disrupts the rule of order in society. The Rochester Police Department classifies the following offenses as Crimes Against Society:
Drug Offenses, Criminal Trespass, Disorderly Conduct, DWI, Weapons Offenses, Drunkenness, Liquor Offenses, and Pornography.

Figure 23 shows the 5-year comparison of Crimes Against Society along with how each year compares to the average. There was a steady increase from 2018 through 2020. A steady decrease began to occur in 2021 and continued through 2022. In fact, 2022 had the lowest number of incidents reported and is below the 5-year average of 768 incidents.

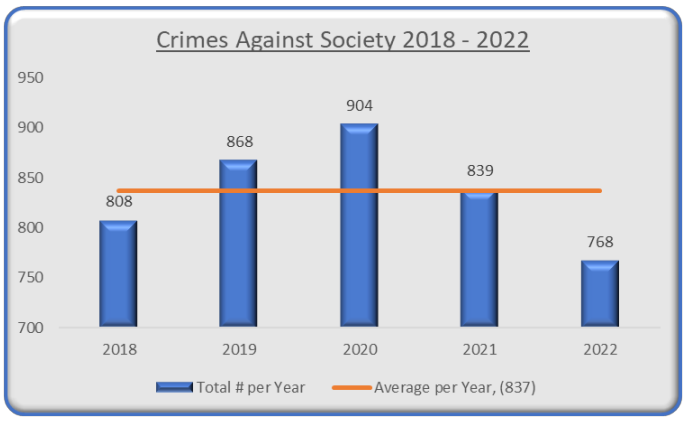


Figure 23

Figure 24 shows the breakdown of Crimes Against Society in percentages for 2022. Drug Offenses had the highest number of incidents (25%) while Pornography had the lowest number of incidents (3%).

Looking at the years 2018 – 2022, two categories showed substantial decreases over the 5-year period, Drug Offenses and Trespass. Although they were the highest among Crimes Against Society in percentage for 2022, both categories were at their lowest in 5 years.

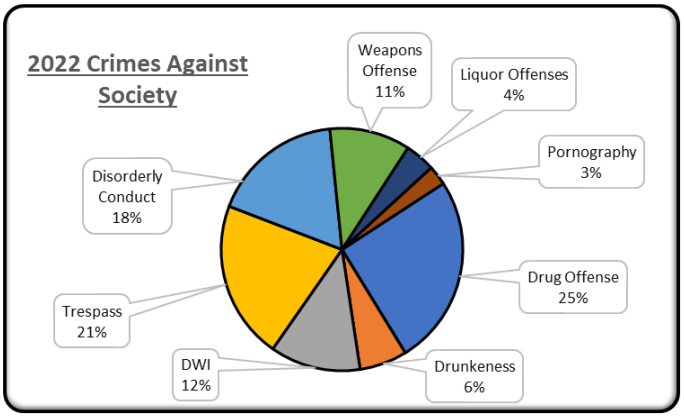


Figure 24

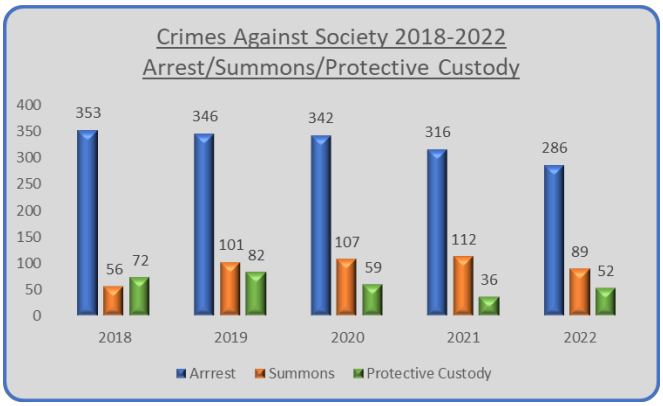


Figure 25

Crimes Against Society frequently resulted in enforcement action by officers. Action can be either Arrest, Summons, or in cases of alcohol/drug impairment – Protective Custody. ***Figure 25*** compares enforcement action during the years 2018 through 2022. During this period, arrests decreased steadily. Summons activity decreased substantially beginning in 2018 peaking in 2021. 2022 saw a decrease in this category. 2022 saw the agency struggling with staffing issues and as a result, enforcement efforts are reflected here. Protective custody action is reserved for those situations where there is no alternative, and the person is taken into custody for their protection and the protection of society. 2022 had more instances than 2021, however there seems to be a decline from previous years.

Arrest Demographics

During 2022, Officers of the Rochester Police Department made 2,183 arrests for various reasons. These range from protective custody arrests to felony level arrests. While US Census data has the estimated total population of the city split with 50.6% of the population being male and 49.4% female. Arrest records indicate 65% (1436) of all arrest were male and 34% (747) female. ***Figure 26***

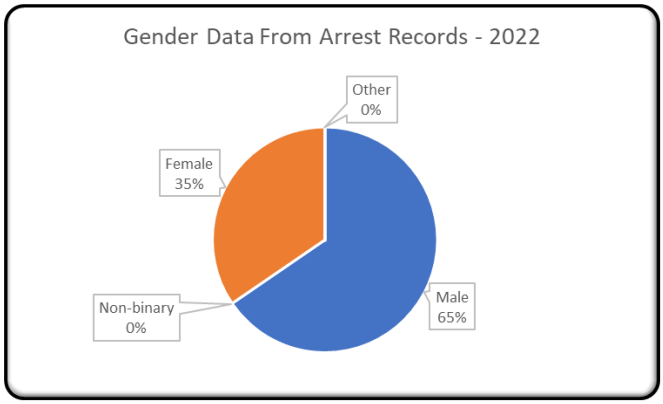


Figure 26

In analyzing data in relation to race as indicated by US Census data the City of Rochester is predominately white at 96.1% (31,062) and minorities representing 10.9% (3,515) of the city's population. If we were to further break down the minority population it would be as follows; two or more races at 3.3% (1059), Asian at 2.9% (923), Black/African American at 2.2% (721), Other .9% (299), Native Hawaiian and Pacific Islander .5% (162), and American Indian and Alaska Native 1.1% (351). For purposes of comparison due to low minority population, the initial comparison will be between minorities and white population for arrest data.

Statistically 2,011(92.1%) of the 2,183 total arrests are white and 166(7.6%) of arrests are of minorities. Statistically this closely follows the racial makeup of the city. ***Figure 27***

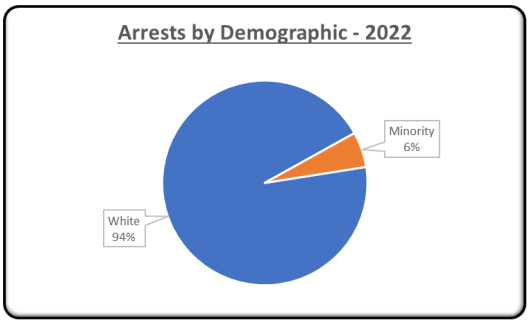


Figure 27

If we breakdown the total of arrests, by all racial demographic it represents as seen in ***Figure 28.***

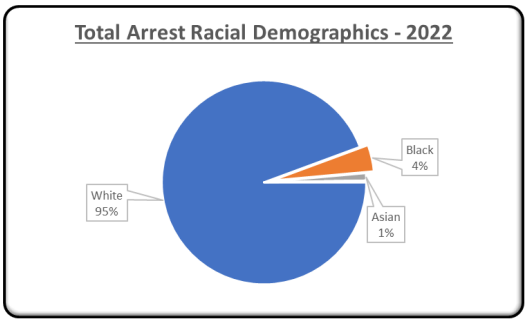


Figure 28

If we further break down the 166 minority arrests among the above listed minorities that are in the RMS (records management system) database, they represent as seen in ***Figure 29***

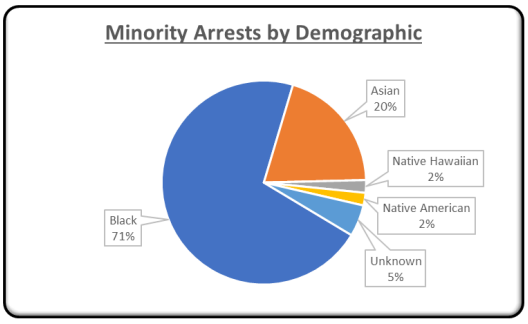


Figure 29

On an initial review of the above charts and numbers, the overall arrest demographics closely mirror those of the makeup of the city with 92.1% of arrestees being white. As we broke down our minority arrests further it is seen that 62% of minority arrests were of Black/African American individuals, followed by 15% Asian, 3.6% unknown race and 1.8% Native Hawaiian. This does not mirror the minority demographic makeup of the city, but the immediate conclusion that police targeting Black/African American minorities at a higher percentage than other minorities must be explored further. Due to limitations with the records management system, there is no data option to include/research individuals who might identify as two or more races; officers can only input someone as one race. This will affect the data output. Further, officers arrest individuals who are residents and nonresidents of the city; none of the above information considers that fact. Due to the records management system limitations without manually researching each arrest we are not able to further breakdown the race in relation to resident status.

Overall arrest demographics suggest officers are not targeting minorities when compared to the demographic makeup of the city or to New Hampshire as a whole.

Drug Events/Overdoses

The Rochester Police Department has been tracking Drug Event and Overdose related calls as they pertain to the opioid crisis since 2014. During 2022 Officers responded to a total of 3,153 Welfare Check, Suspicious Activity, and Suspicious Person calls for service. Many of those calls were related to Drug Event/Opioid situations. All of these calls require a lot of resources from all first responders, not just the police department. The agency uses the following definition in relation to these incidents:

- Drug Event – calls in which a person has ingested drugs that result in the response from emergency services (Police/Fire/EMS). These calls do not have an obvious connection with opioid use and the person does not receive medical assistance and leaves the scene.
- Overdose – calls for assistance in which the person has ingested drugs, is usually unconscious with labored or no breathing and requires medical assistance and intervention to assist them. These calls typically involve the use of Naloxone to reverse the opioid overdose. Most of these calls result in the person being transported to the hospital for further medical aid.
- Overdose Fatalities – calls in which a person has accidentally overdosed on a drug and is deceased.

  Most of these cases are opioid related, but in the past couple of years there have been cases of overdose deaths attributed to Cocaine and Methamphetamine use and not opioids.

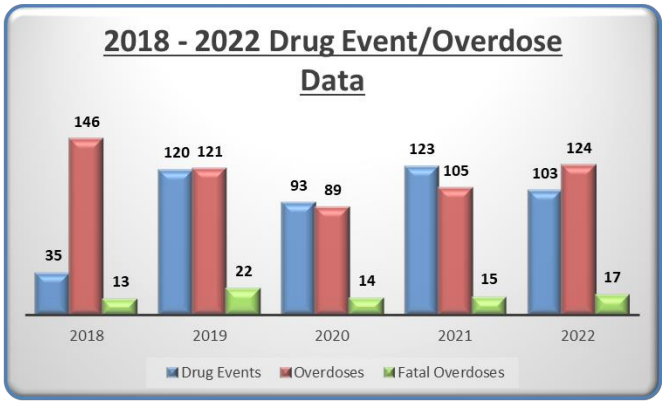


Figure 30

Figure 30 shows the 5-year comparison of Drug Events, Overdoses, and Overdose Fatalities the police department responded to. 2018 had a much lower rate of Drug Events than the other 4 years. During 2018/2019 the area experienced an uptick in methamphetamine use that drove those numbers up in 2019 and moving forward. Prior to that point, the majority of drug related calls were for opioid overdoses.

Regarding overdoses, 2018 saw the highest number of incidents and then they trended down. 2020 saw the lowest number of overdoses, possibly due to the Covid epidemic, before beginning to trend upward. There

are many variables associated with drug use that determine these statistics such as population demographics and available services to name a couple.

Over the 5-year period, the number of overdose fatalities ranged from 13 at the lowest (2018), and 22, the highest (2019). Prior to 2021, all fatalities were fentanyl related. Beginning in 2021 the agency started to see fatalities involving methamphetamine with no fentanyl. Each fatality is thoroughly investigated by members of the agency in an effort to bring charges forward on those individuals responsible for providing drugs to the deceased person. These are lengthy investigations that take many hours of investigation and at times must be suspended due to lack of evidence. However, the agency has had many successes in investigating and prosecuting those individuals deemed responsible.

During 2022 the agency started to see fentanyl in the form of counterfeit pills. People who had been pill users started to experience overdoses from these pills. The individuals did not use drugs in powder form and thought they were taking a commercially produced pill such as Oxycontin or Percocet. They had obtained the pill from an illicit source, not realizing it was a counterfeit pill. The result was they overdosed and required medical aid. This is a trend that has become popular across the country and has become very popular in this area now.

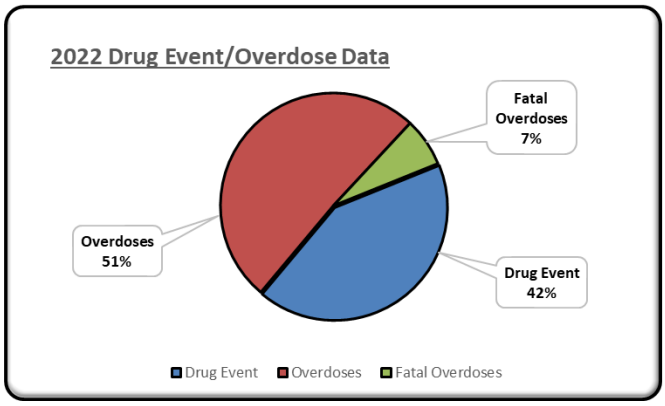


Figure 30

Figure 30 shows all Drug Event/Overdose and Fatalities broken down by percentage for 2022. Overdoses and Fatalities account for just over half of the incidents for the year. It should be noted that while Drug Events do not require medical assistance beyond response to the scene, there is still a significant draw on emergency services for these calls.

Drugs continue to be a primary issue in society causing pain and harm. The Rochester Police Department recognizes the impact illicit drug use has on society and continues to educate officers so they can be more effective when dealing with individuals in these situations. Officers work closely with local service providers in the community to assist individuals in getting the help they need. When officers respond to these types of calls, they offer assistance and information that can help them with their drug addiction. Officers also work closely with the city Community Outreach Coordinator to assist people in these situations.

Mental Health Related Calls

Police officers on the street have become the primary response for many citizens suffering from mental illness. Across the nation, many calls for police assistance have ended in tragedy because responding officers weren't trained properly on how to deal with persons suffering from mental health issues. The Rochester Police Department recognizes this fact and continues to make educating officers about mental illness a priority. There are currently 27 officers certified in Crisis Intervention (CIT) to help the agency address these types of calls in an effort to reduce harm and provide a compassionate, effective response.

During the past year, the agency has participated in the following training:

- Four (4) officers were certified as mental health first aid instructors: two for Juvenile and two for adults.
- All certified CIT officers attended the Symposium on Depression presented by the UNH as part of annual recertification.
- Two (2) patrol officers attend a CIT certification hosted by the Lee Police Department.

The Rochester Police Department responded to 459 calls involving mental illness in 2022. This is an increase over 2021, but still fewer calls than 2020 (502). There were three (3) completed suicides in 2022, a decrease from 2021 which had five.

Types of Calls

216 individuals were brought to the local hospital for mental health services. Of those 216, 190 were transported to the hospital for mental health evaluation by police or EMS. The remaining 26 individuals voluntarily requested to be brought to the hospital.

31 of these subjects were deemed to have been a threat to others.

LETHAL WEAPONS

There were 30 cases where weapons were still present upon police arrival. This is an increase over both prior years 2021 (20) and 2020 (15).

REFFERALS

Fourteen individuals were referred to the Community Outreach Coordinator as a result of mental health contacts between August and December 2022. The Outreach Coordinator assisted with coordinating services including those offered by Community Partners.

Conclusion

The agency started the year with staffing issues that got better as the year went on. They remained visible in the community and were able to meet the challenges that faced them. Drug use continued to be an issue in Rochester as in many communities today. The agency responded to and addressed those issues along with support from service providers in the community. With more staff on hand, the agency can now be more proactive with their specialized functions such as the POP and Motorcycle Unit.
The agency understands the importance of having a well-trained staff and continues to seek out and provide the best training possible for their officers.

REPORT OF THE PUBLIC WORKS DEPARTMENT
July 1, 2022, through June 30, 2023

The Public Works Department is committed to providing quality of life to approximately 33,570 City residents. The goal of maintaining and improving the safety, health and welfare of residents is accomplished by providing clean drinking water, treating wastewater, maintaining roads, sidewalks, public buildings, pools, and parks. This department's employees are dedicated to meeting the day-to-day and long-term 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, wastewater system, drinking water system, the City's buildings, parks, and pools. The DPW strives to make Rochester a safe, beautiful, and inviting place for all.

The Department continues to have a significant turnover in staffing each division. With more than a 30% turnover rate. This 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 2022-2023 winter season included many icing events for treatment, and a bit higher than normal average amount of snow fall. The first treatable snow fall was on December 12, 2022, with a dusting of snow, the first plowing event was on December 16, 2022, with 6" of snow. The last snow event occurred on March 14, 2022, with 12" of snow. The season had more than 20 treating and plowing events resulting in a total season accumulation of 82". The department removed over 17,000 yards of snow from our downtown areas.

Personnel Summary:
The staffing in this multi-division department is ever changing as staff retires and promotions happen internally. Currently this Department has 65 full-time employees and 5 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 event was held on May 20, 2023, 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 424 vehicles that participated in the Household Hazardous Waste Day event.

Household Hazardous Waste Day Event May 20, 2023

The downtown Christmas tree was placed downtown on November 16, 2022. The Highway Department, with the help of Save a Tree formally known as Urban Tree Company expertly placed and secured the tree. The tree was donated by Jolene and Patrick Sbrizza of 20 Fortier Drive and the decorations were made by Rochester Elementary Schools and the YMCA. The Monarch School Students trimmed the tree with DPW Staff.

December 2022 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-seven vehicles, thirty pieces of construction type equipment and thirty-three miscellaneous trailers, message boards and other support apparatus and equipment. In addition to the DPW vehicles the DPW 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.

Pineknoll Drive

Mechanics Repairing Vehicles

UTILITIES DIVISION

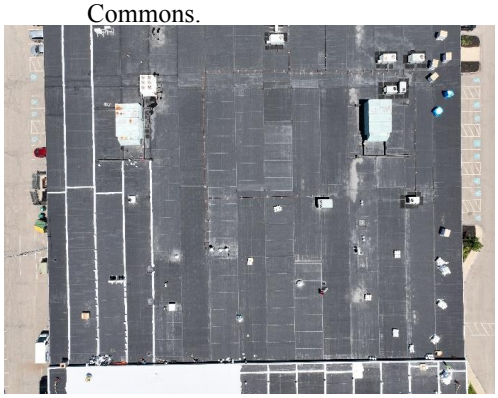
There are a total of eight employees within the Utilities Division. This included six equipment operators/truck drivers and two Meter Technicians. These employees perform all maintenance and repair of the water distribution and sewer collection system. The growth within the city numerous dig safe mark outs on both private services and for City water and sewer main extensions. Hydrant flushing was completed in October 2022 and May 2023. Staff provided contractor support on multiple projects including Route 202A Water Main Extension Project, Woodman Area Reconstruction Project, Strafford Square Roundabout Project, annual sewer siphon cleanings and many private development projects.

12" Water Main Woodman Street

6" Water Mian Myrtle Street

BUILDINGS & GROUNDS DIVISION & COMMUNITY CENTER

There is 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 ground 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 beautification projects such as flower barrels, hanging plants, tree planting and putting up banners for each holiday or celebrated event. During the fiscal year 2023 the Buildings and Grounds Department worked on various renovation projects including new carpet & flooring for Department of Health and Human Services at the Community Center, new roof at the Community Center, remodeling of the five restrooms in the Rochester Public Library, the painting of fencing and the bandstand at Rochester Commons.



Roof Replacement at the Community Center

Bandstand Painting at the Commons

Fence Painting at the Commons

Flooring and Painting at DHHS at the Community Center

Library Bathroom Remodel

WATER TREATMENT DIVISION

Rochester's Water Treatment Facility

From the source to the tap the City of Rochester Water Treatment Facility Staff and the Utility Maintenance Staff at the DPW are committed to providing our customers with the highest quality drinking water. In fiscal year 2023 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.gov . 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 Water Superintendent. 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, 4 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 during this annual report period the treated volume was approximately 658 million gallons. The Groundwater Treatment Plant located at 157 Farmington Road can treat 1 million gallons per day and this period produced approximately 101 million

gallons of drinking water. The total for both facilities is approximately 759 million gallons demanded and delivered.

Annually staff conduct over 2,000 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. 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 a cost-effective resource.

WASTEWATER TREATMENT DIVISION

New Carbon Storage Building

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 Superintendent, four Certified Wastewater Treatment Plant Operators, one Maintenance Mechanic and three Pump Station Technicians. The sewer division continues to work in coordination with other divisions and consultants on many projects throughout the City to include wasterwater 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 FY23 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 carbonaceous biological oxygen demand (97.7%) and 545,619 pounds of total suspended solids (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.

GIS GEOGRAPHIC INFORAMTIN SYSTEMS (GIS)

The GIS division continues to improve its existing workflows and products, as well as coordinate with others to expand the utilization of GIS. Notable accomplishments for 2023 include:

Improvements to our GIS-based Computerized Maintenance Management System (CMMS) to better track service requests, work orders, asset preventative maintenance activities, and asset inspections to further Public Works' Asset Management Program. Creating the GIS products and workflows associated with the Master Address Table (MAT) effort allowing for a common source of address data for the City's various software and systems.

Developing a GIS data integration with emergency service's new Computer Aided Dispatch and Records Management System (CAD/RMS) software.
The data processing and incorporation of the 2023 spring aerial flyover images to our internal and public-facing GIS maps.

Both GIS staff becoming FAA Certified Remote Pilots allowing us to utilize our Unmanned Aircraft System (UAS aka drone) for efforts such as CIP project monitoring, roof/building inspections, and watershed monitoring.

ENGINEERING DIVISION

In the role of overseeing private development the City engineers reviewed and issued 48 driveway permits, 57, excavation permits, 32 stormwater permits, one hundred and 131 water and sewer connection permits, and three sidewalk obstruction permits.

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

- **Strafford Square Roundabout**: Utility companies have moved aerial utility lines underground and the Construction of Phase 2, the actual roundabout construction project restarted in May of 2023.
- **Colonial Pines Sewer Extension Phase 3:** Construction of mainline sewer, drainage infrastructure and private service installation work is complete. This project was substantially complete in May 2023.
- **Route 202A Water Main Extension and Water Tank**: Construction began on this 2-3 year 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 a new water main along Bickford Road, Route 202A, Winkley Farm Lane and Fiddlehead Lane. This project will continue for approximately another year with anticipated completion in Spring of 2024.
- **Pavement Maintenance & Rehabilitation** The FY23 Pavement Rehabilitation list included portions of the following streets: Jessica Drive, Flagg Road from Gonic Road to Stillwater Circle, Old Dover Road from Tingley Street to Tebbetts Road, Weeping Willow Drive, Roberts Drive and Kipling Rock Road.
- **Water Treatment Plant Residuals Disposal**: A revised evaluation of alternatives has determined that short term improvements in the existing handing process will be necessary while residual handling systems are eventually relocated to the surface water treatment plant. This will result in more efficient and streamlined management of resources. Both interim and long-term measures are underway.
- **WWTF Biosolids Dewatering & Carbon Storage Facilities:** Carbon Storage Facility was completed and has been operational since January 2023.
- **Route 11 Sewer Pump Station Upgrade:** Construction continued through this report time frame. Long lead times on equipment extended this project final completion to the fall of 2023.
- **Tara Estates Sewer Pump Station Upgrade:** The construction contract agreement was signed in January 2023. The notice to proceed was issued and the contract time commenced on February 2, 2023. The construction is anticipated to continue for approximately one year.

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).

Compliance with the 3 permits continued. A major development during this period was the EPA's re-issuance of the individual permit for the wastewater treatment facility effluent on March 20, 2023. This permit contains stringent limits on phosphorus and many new monitoring requirements. Since the City was unable to comply with several requirements upon issue, an Administrative Order on Consent (AOC) started to be negotiated which would include interim limits over a fixed schedule while the City upgrades the facility to achieve the final permit limits. The AOC is anticipated to be complete in early 2024 which will contain a schedule of milestones over several years for the City to achieve full permit compliance.

Rochester Recreation & Arena is committed to providing programs, services and facilities that promote a healthy lifestyle and foster meaningful community connections. The department achieved this mission in Fiscal Year 2023 by sustaining current programs, offering new programs, and supporting other organizations through facility and service support. The Department of Recreation & Arena continues to be a hub of community activity, with an astonishing 31,968 program touches and over 170,000 visitors across its indoor facilities alone in the 2023 fiscal year.

Team Updates

Fiscal Year 2023 brought a change of leadership to the Recreation & Arena team. Director Chris Bowlen retired from the Department of Recreation & Arena in June of 2022. Chris served the City for 30 years. He began his career as a Zamboni driver at the Rochester Arena and worked his way to become the first joint director of both the Recreation Department and Arena. Assistant Director Lauren Krans was named the new director of the department. Lauren is the City's first female Recreation Director. Arena Supervisor Steve Trepanier was promoted to the role of Assistant Director. Steve has served the City for over 20 years. This staff movement provided an opportunity to re-evaluate the organizational structure of the department and explore potential staffing changes for the following fiscal year.

The department continued to emphasize staff growth, professional development, and volunteer recruitment during the Fiscal Year 2023. Administrative Assistant Sarah Ward represented the department as a presenter at the 2023 Maine Recreation and Parks Association Conference. Sarah's presentation reviewed tips and tricks for opening and operating a welcoming senior activity center. The Recreation & Arena team continued to expand in Fiscal Year 2023 through the enhancement of our Rochester Senior Activity Center volunteer initiative as well as continuation of volunteer coach recruiting and training for the popular Youth Basketball Program.

Programs

The Department of Recreation & Arena accounts for program participation by tracking program 'touches', or the amount of times a community member interacts with or attends a program. In Fiscal Year 2022, department-run programs achieved 19,884 program touches. Program participation increased in Fiscal Year 2023 by 64% from the previous year with a total of 31,968 program touches.

Public Skate at the Rochester Arena had the highest program participation during the 2023 fiscal year. The 2022-2023 ice season hosted 3,861 skaters during Public Skate hours. This is a 50% increase from Public Skate participation during the Fiscal Year 2022. In addition to the re-occurring Public Skate schedule, we utilized the department's online, live schedule to quickly fill any unanticipated open ice slots and then market public ice times via multiple social media outlets.

The older adult population remains a large user group of Recreation & Arena sponsored programs. Initiatives to reach the 50+ population were successful, including the creation of a monthly senior newsletter and enhanced Rochester Senior Activity Center (RSAC) webpage. Three of the top ten programs of the Fiscal Year 2023 were senior, or 50+ programming. The return of Bingo at the RSAC took place in 2023 and brought in a plethora of new and returning participants looking for a low impact opportunity for socialization and fun. In its first year, Bingo saw 831 participants touch points.

Self-directed recreational opportunities were a strong theme in Fiscal Year 2023, with a large push from department staff to expand access to the Recreation Center Gymnasium. After school Spaulding High

School/Bud Carlson Open Gym was offered before and after the high school basketball season when spaces in the Rec Center Gym were available. High School Open gym hosted 917 participants in the early fall and spring season. Additional open gym times were made available during early release days, teacher workshops days and school vacations to provide youth with a fun, safe place to be active.

Recreation & Arena continues to manage the annual Lilac Family Fun Festival. The return of this event took place in July of 2022. This first 'come back year' saw approximately 5,000 community members. Participants at the 2022 Lilac Family Fun Festival enjoyed three kiddie amusement rides, a vendor area and firework show. Given the success of the July 2022 event, the City Council supported additional funding for the 2023 Lilac Family Fun Festival. Much of the Fiscal Year 2023 was spent planning and preparing for the event, with specific attention placed on event safety and risk mitigation. The kiddie amusement rides doubled to six and additional live entertainment, including a magic show and wildlife presentation was offered. The July 2023 Lilac Family Fun Festival was a large success, and it was estimated that at least 7,000 patrons attended.

Facilities

The Recreation Department has re-engaged the Hanson Pines Forest Management Plan with the help of Moreno Forestry. An educational tour was provided for City Staff, City Officials and members of the public to learn more about this piece of land. To increase visibility of the walking trails at Hanson Pines, and further engage individuals with mobility issues, the annual Halloween event was moved from Squamanagonic to Hanson Pines. In addition, a fence was installed around the toddler playground at Hanson Pines increasing safety for patrons. Bleachers and lights were added to the outdoor basketball courts utilizing funds through the Community Development Block Grant program in collaboration with Planning and Public Buildings & Grounds. The City purchased and replaced 18 disc golf baskets at Squamanagonic Disc Golf Course.

While resurfacing the gym floor three additional pickleball courts were added, doubling our indoor court availability. The Recreation Department continues to host the annual Foley Race and Cocheco Quilt Show, both events bring over a thousand individuals to the community center. We also hosted the Chamber Expo/Job Fair. Cocheco Lacrosse rented the gym for several weeks in the spring before their fields were usable.

The Arena hosted a sled hockey tournament working in collaboration with Northeast Passage, a division of UNH providing adaptive sports and recreation to individuals with disabilities. This tournament brought in teams from across the country and hosted the #1 rated sled hockey team in the USA. The NH Food bank continues to utilize the Arena parking lot to distribute food for any person that would like to receive food with no questions asked. The front of the Arena is utilized for several senior fitness programs and has been rented for private strength and conditioning training. During the off season the Arena was utilized by Northeast Passage's lacrosse team and Maine Northmen's box lacrosse team.

We worked with Strafford Regional Planning to install temporary pedestrian counters at the Rec Center and Arena from October through February. The Rec Center had a total of 56,706 visitors and the Arena had a total of 113,574 visitors enter the facility during this time period.

Category	FY23 Program Touches	% of Total
Adult	2862	9
Elem/Middle	1397	4
Family/Community	16308	51
K & Preschool	856	3
Senior	9314	29
Teen	1231	4
Grand Total	31,968	100%

REPORT OF THE TAX COLLECTOR'S DEPARTMENT
2022-2023

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 2023 we placed liens on approximately 464 properties totaling $1,096,680.31.

The Tax Collector's office also processes auto registrations. In FY23 we processed approximately 39,136 registrations totaling $6,015,526.38

In our office we also offer Citizen Self Service which allows taxpayers to pay their water/sewer and property tax bills online. In FY23 we processed 11,448 payments totaling $7,449,860.36

We collected approximately 32,837 water & sewer bills.

Total Property Tax Warrant Billed $72,066,115.42

Revenues collected by the Tax Collector's Office:

2022 Property Tax Collected	71,155,351.17
Timber & Gravel Tax	12,268.05
Interest on Delinquent Taxes	481,618.38
Current Use Change Tax	47,793.00
Motor Vehicle Permits	6,015,526.38
Water User Fees	5,227,070.15
Sewer User Fees	5,703,661.49

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
2022-2023

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 $189,000.00 for direct assistance for fiscal year 2022-2023. An additional $20,000.00 was budgeted for the emergency warming center facility. A total of $143,810.13 was expended for emergency assistance. The Welfare Department assisted 173 families and 125 single households with emergency assistance vouchers. A higher than last fiscal year, but still atypical low amount of assistance represents availability of federal pandemic funds managed by the Community Action Partnership of Strafford County.

The Welfare Department 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 Department 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. Considerably 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 residents and attract others, including people with limited financial means.

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.

The Welfare Department worked 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.

The Welfare Department 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.

The Welfare Department takes pride in hiring the first Community Outreach Facilitator structured within a Local Welfare Department in the state.

The Welfare Department 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	$7,500.00
Electricity	$6,421.31
Fuel Heating	$775.90
Mortgage	$289.00
Prescriptions	$0.00
Rent	$54,431.34
Temporary Shelter (motel)	$10,973.00
Transportation	$0.00
TOTAL	**$80,390.55**

Issuance of General Assistance for Individuals

Burial	$9,750.00
Electricity	$2,696.00
Fuel Heating	$0.00
Mortgage	$1,637.08
Prescriptions	$0.00
Rent	$37,182.24
Temporary Shelter (motel)	$8,033.00
Transportation	$.0.00
TOTAL	**$32,562.12**

Average cost per case/Family: **$464.68**
Single: **$474.38**

Total vouchers issued: **$143,390.13**

Reimbursements: **$14,426.95**

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, 2022 through June 30, 2023

<u>Resolution 1:</u> Resolution Authorizing Supplemental Appropriation in the amount of $299,000.00 for the Purchase of 181 Highland Street, Rochester, New Hampshire. This resolution was adopted on July 5, 2022. (*This resolution was read for a first time on June 21, 2022. A Public Hearing was held on July 5, 2022. The initial vote on July 5, 2023,* ***FAILED*** *to receive the required two-thirds vote. A vote to* ***RECONCIDER*** *the vote was retaken later the same evening, which resulted in the resolution being adopted by the City Council by the required two-thirds majority vote.*)

<u>Resolution 2:</u> Resolution Authorizing Supplemental Appropriation to the FY 2023 Capital Improvement Plan (CIP) Project Fund in Connection with the Strafford Square Project in the Amount of $3,000,000 and Borrowing Authority pursuant to RSA 33:9. This resolution was adopted on August 2, 2022. (*The resolution was read for the first time on July 5, 2023. The Public Hearing was held on July 19, 2022*)

<u>Resolution 3:</u> Resolution Authorizing City Manager to execute a State of New Hampshire ARPA Grant Agreement for the Wastewater Treatment Plant (WWTP) Secondary Clarifier Upgrade Project. This resolution was adopted on July 5, 2022.

<u>Resolution 4:</u> Resolution Adopting an 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. This resolution was adopted (as amended) on July 5, 2023. *(The resolution was read for a first time on April 5, 2023. The Public Hearing was held on April 19, 2023.)*

<u>Resolution 5:</u> Resolution Pursuant to RSA 34:1-a Establishing an Economic Development Reserve Fund. This resolution was adopted on July 5, 2023.

<u>Resolution 6:</u> Resolution Authorizing Supplemental Appropriation to the FY 2022 Sewer Fund Capital Improvement Plan (CIP) Project Fund in Connection with Wastewater Treatment Plan (WWTP) Biosolids Dewatering Facility Project in the Amount of $2,500,000.00 and borrowing Authority pursuant to RSA 33:9. This resolution was adopted on July 5, 2023.

<u>Resolution 7:</u> Resolution Approving Contract and Cost Associated with Proposed City of Rochester School Department Multi-Year Collective Bargaining Agreement with Rochester Federation of Teachers AFT Local 3607, AFT-NH AFL-CIO. This resolution was adopted on July 5, 2022.

<u>Resolution 8:</u> Resolution Authorizing Acceptance of Health Trust Wellness Program Benefit for the Police Department and Appropriation in Connection Therewith in the amount of $625. This resolution was adopted on July 5, 2022.

<u>Resolution 9:</u> Resolution, in accordance with RSA 674:39-aa, recognizing the "Involuntary Merger" of a Property Known As 5 Lois Street (Currently, Rochester Tax Map 115, Lot 8), and Acknowledging the Appropriateness of Restoration of Such Lot To Its Pre-Merger Configuration. This resolution was adopted on July 5, 2022.

<u>Resolution 10:</u> Resolution Establishing Polling Places and Times for the September 13, 2022, State Primary Election. This resolution was adopted on July 5, 2022.

<u>Resolution 11:</u> Resolution Authorizing an Application for Community Development Block Grant – COVID-19 (CDBG-CV) Funding to Support Facilities Project. This resolution was

adopted on July 19, 2022. *(The first reading was held on July 5, 2022. The Public Hearing was held on July 19, 2022.)*

Resolution 12: Resolution Authorizing an Application for Community Development Block Grant – COVID-19 (CDBG-CV) Gap Funding Budget Amendment on Behalf of the City of Rochester and Community Action Partnership of Strafford County for the Gafney Home Renovation Project in the amount of $171,116.00. This resolution was adopted on July 19, 2022. *(The Public Hearing was held on July 19, 2022.)*

Resolution 13: Resolution Authorizing Acceptance of New Hampshire Department of Safety Grant in the amount of up to $50,000.00 and Supplemental Appropriation to the FY 22 CIP Police-Body Camera Account in Connection Therewith. This resolution was adopted on July 5, 2022.

Resolution 14: Resolution Authorizing Acceptance of New Hampshire Department of Justice (NHDOJ) Forfeiture Funds and Appropriation in Connection Therewith in the amount of $1,288.80. This resolution was adopted on July 5, 2022.

Resolution 15: Resolution Approving Contract and Cost Items Associated with Proposed City of Rochester School Department Multi-Year Collective Bargaining Agreement with Rochester Federation of Teacher's Food Service Chapter, Local 3607 Bargaining Unit. This resolution was adopted on August 2, 2022.

Resolution 16: Resolution for Supplemental Appropriation of $1,000,000 to Department of Public Works (DPW) Sewer CIP Fund. This resolution was adopted on August 2, 2022.

Resolution 17: Resolution for Supplemental Appropriation of $1,075.39 to Department of Public Works (DPW) Sewer CIP Fund. This resolution was adopted on August 2, 2022.

<u>Resolution 18:</u> Resolution Authorizing the Acceptance of a Donation from Arthur Taylor, Jr. in the amount of $10,000.00. This resolution was adopted on August 2, 2022.

<u>Resolution 19:</u> Resolution Authorizing City Manager to Execute an Agreement with the New Hampshire Department of Transportation (NHDOT) for the Tebbetts Road/Old Dover Road Intersection Project. This resolution was on August 2, 2022.

<u>Resolution 20:</u> Resolution to Authorize the City Manager to Enter into an Agreement with the City of Dover and the City of Somersworth to Operate an Emergency Cold Weather Warming Center at 30 Willand Drive in Somersworth from November 2022 through March 2023, to include and Agreement with a Third-Party Organization to Provide at the Warming Center. This resolution was adopted on August 16, 2022.

<u>Resolution 21:</u> Resolution Amending the Adopted FY 2023 Rochester CDBG "Action Plan for the City of Rochester, NH" for Dover Adult Learning and Haven. This resolution was adopted on September 6, 2022.

<u>Resolution 22:</u> Resolution Authorizing Supplemental Appropriation of $903,579.04 from the sewer fund retained earnings for costs associated with Methuen Construction Settlement Agreement. This resolution was adopted on September 6, 2022.

<u>Resolution 23:</u> Resolution Pursuant to RSA 47:1c, IV Rescinding the City of Rochester Economic Development Special Reserve Fund. This resolution was adopted on October 4, 2022. (*This resolution was read for a first time on September 6, 2022. The Public Hearing was held on September 20, 2022.)*

<u>Resolution 24:</u> Resolution Authorizing the Acceptance of a Juvenile Alcohol Grant from the State of NH in the amount of $250.00. This resolution was adopted on September 6, 2022.

<u>Resolution 25:</u> Resolution Authorizing Supplemental Appropriation in the amount of $150,000.00 for Opioid Abatement. This resolution was adopted October 4, 2022.

<u>Resolution 26:</u> Resolution Authorizing the Department of Public Works to Apply for an ARPA Grant up to $50,000.00. This resolution was adopted on October 4, 2022.

<u>Resolution 27:</u> Resolution Deauthorizing $2,239.42 of the Rochester Police Department Granite Shield Grant. This resolution was adopted on October 4, 2022.

<u>Resolution 28:</u> Resolution authorizing acceptance of State forfeiture funds in the amount of $2,669.63. This resolution was adopted on October 4, 2022.

<u>Resolution 29:</u> Resolution authorizing transfer of balance of the Economic Development Special Reserve Fund to the Economic Development Non-Capital Reserve Fund. This resolution was adopted on October 4, 2022.

<u>Resolution 30:</u> Resolution Authorizing the Acceptance of a JAG Grant from the State of New Hampshire in the amount of $27,300.00. This resolution was adopted on October 4, 2022.

<u>Resolution 31:</u> Resolution Authorizing the Acceptance of a Vest Grant from the State of New Hampshire in the amount of $5,640.25. This resolution was adopted on October 4, 2022.

<u>Resolution 32:</u> Resolution Accepting NH Department of Environmental Services (NHDES) Grant, in Connection with 2023 Household Hazardous Waste Day and Authorizing City Manager to Enter Into a Contract with NHDES not to Exceed $12,813.00. This resolution was adopted on October 4, 2022.

<u>Resolution 33:</u> Resolution Establishing Polling Places and Times for the November 8, 2022, State General Election. This resolution was adopted on October 4, 2022.

<u>Resolution 34:</u> Resolution Authorizing Supplemental Appropriation of $43,000 to the Recreation Special Events Fund-Lilac Family Fun Festival. This resolution was adopted on December 6, 2022. *(This resolution was read for a first time on reading was held on November 1, 2022. The Public Hearing was November 15, 2022.)*

<u>Resolution 35:</u> Resolution Authorizing the Readoption of the Optional Veterans' Tax Credit in the amount of $300 and the Adoption of the All Veterans' Tax Credit. This resolution was adopted on December 6, 2022.

<u>Resolution 36:</u> Resolution Authorizing Increase in the Elderly and Disabled Tax Exemption Assets Limitation, Income Limitations, and Authorizing Increase in the Elderly Tax Exemption Amounts taken off Assessments. This resolution was adopted on December 6, 2022.

<u>Resolution 37:</u> Resolution Authorizing Supplemental Appropriation in the amount of $450,000 for the Route 125 Pump Station Upgrade on Gonic Road. This resolution was adopted on December 6, 2022.

<u>Resolution 38:</u> Resolution Deauthorizing $3,545.00 of the Rochester Fire Department Homeland Security Shelter Drill Grant. This resolution was adopted on December 6, 2022.

<u>Resolution 39:</u> Resolution authorizing acceptance of $250.00 Play-Based Learning Grant from the New Hampshire State Library. This resolution was adopted on December 6, 2022.

<u>Resolution 40:</u> Resolution Authorizing Acceptance of Donated Equipment to the Rochester Police Department. This resolution was adopted on December 6, 2022.

<u>Resolution 41:</u> Resolution Establishing Polling Places and Times for the February 21, 2021, District 8 Special Election (Ward 4 Residents Only). This resolution was adopted on December 20, 2022.

<u>Resolution 42:</u> Resolution Authorizing Supplemental Appropriation to the Sewer Capital Improvements Plan (CIP) Fund in the amount of $50,000.00 for the Wastewater Treatment Facility (WWTF) Cybersecurity Project. This resolution was adopted on January 3, 2023.

<u>Resolution 43:</u> Resolution for Supplemental Appropriation of $566,700 to Department of Public Works (DPW) Sewer CIP Fund. This resolution was adopted on January 3, 2023.

<u>Resolution 44:</u> Resolution Acknowledging the Requirements of RSA 199:4. This resolution was adopted on January 3, 2023.

<u>Resolution 45:</u> Resolution Authorizing Acceptance of $10,000 Donation from Rochester the Hanson Pines Improvement Project. This resolution was adopted on February 7, 2023.

<u>Resolution 46:</u> Resolution Authorizing Amended CDBG Application Regarding the Hanson Pines Improvement Project. This resolution was adopted on February 7, 2023.

<u>Resolution 47:</u> Resolution Authorizing the Rochester Public Library to Apply for a National Endowment for the Humanities Grant of up to $ 150,000.00. This resolution was adopted on February 7, 2023.

<u>Resolution 48:</u> Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective

Bargaining Agreement with Local 1451 International Association of Firefighters. This resolution was adopted on February 7, 2023.

Resolution 49: Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with the New England Police Benevolent Association Local #23 (Police Patrol Personnel). This resolution was adopted on February 7, 2023.

Resolution 50: Resolution Authorizing Supplemental Appropriation in the amount of ~~$450,000.00~~ $590,000.00 for City Hall and Opera House Life Safety Building Upgrades. This resolution was adopted on May 2, 2023. *(This resolution was read for a first time on March 7, 2023. This resolution was revised on April 4, 2023, as follows: The amount increased from $450,000 to $590,000. The Public Hearing was held on April 18, 2023.)*

Resolution 51: Resolution in Support of Increased Funding for Public Transit and for the Statewide Transportation Coalition. This resolution was adopted on March 7, 2023.

Resolution 52: Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Rochester Municipal Employees Association SEIU Local 1984 (Support Personnel All City Departments). This resolution was adopted on March 7, 2023.

Resolution 53: Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Rochester Communications NEPBA Local 123. This resolution was adopted on March 7, 2023.

Resolution 54: Resolution Authorizing Disposal of Property Room Bicycles Pursuant to RSA 471-C:13. This resolution was adopted on April 4, 2023.

<u>Resolution 55:</u> Resolution Authorizing Release of all Tax Liens Filed Prior to January 1, 1997. This resolution was adopted on April 4, 2023.

<u>Resolution 56:</u> Resolution Authorizing the Application for and Acceptance of a Congressionally Directed Spending Fund (CDS) Grant for the Septage Receiving Facility Upgrade Project in an Amount of up to $825,000 and Change of Funding source in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 57:</u> Resolution Authorizing the Acceptance of a State of New Hampshire American Rescue Plan Act (ARPA) Grant for the Nutrient Load Reduction Plan Project of $100,000.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 58:</u> 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 Sewer Water Master Plan Project in an Amount of up to $100,000.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 59:</u> 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 Water Pollution and Flooding Reduction Study Project in an Amount of up to $100,000.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 60:</u> Resolution for Supplemental Appropriation of $536,949.00 to the General Fund CIP Fund for Pavement Rehabilitation. This resolution was adopted on April 4, 2023.

<u>Resolution 61:</u> Resolution Authorizing Acceptance of a State of New Hampshire Housing Opportunity (HOP) Grant in the amount of $45,000.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 62:</u> Resolution Authorizing Acceptance of a New Hampshire Preservation Alliance Grant in an amount of $4,500.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on April 4, 2023.

<u>Resolution 63:</u> Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Rochester Middle Management Group. This resolution was adopted on April 4, 2023.

<u>Resolution 64:</u> Resolution Authorizing Construction of New Elementary School and Creation of Joint Building Committee in Accordance with RSA199:3. This resolution was adopted on April 18, 2023.

<u>Resolution 65:</u> Resolution Adopting a FY 2024 Rochester CDBG "Action Plan for the City of Rochester, N.H." and Approving and Appropriating the FY 2024 Community Development Budget for the City of Rochester. This resolution was adopted on June 6, 2023. *(This resolution was read for a first time on May 2, 2023. The Public Hearing was held on May 16, 2023.)*

<u>Resolution 66:</u> Resolution Deauthorizing Account Related to the Portland Street Area Reconstruction and Sidewalk Project. This resolution was adopted on May 2, 2023.

<u>Resolution 67:</u> Resolution Deauthorizing Granite Ridge TIF Accounts Related to Route 11 Capacity Enhancement and Route 11 Safety and Pedestrian Improvements Projects. This resolution was adopted on May 2, 2023.

<u>Resolution 68:</u> 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 Sewer System Master Plan Project in an Amount of up to $100,000.00 and Supplemental Appropriation in Connection Therewith. This resolution was adopted on May 2, 2023.

<u>Resolution 69:</u> Resolution Authorizing Acceptance of a State of New Hampshire Highway Safety Traffic Enforcement Grant in the amount of $8,600.00. This resolution was adopted on May 2, 2023.

<u>Resolution 70:</u> Resolution Approving Fiscal Year 2023-2024 Operating Budget for the City of Rochester. This resolution was adopted on June 6, 2023. (*This resolution was read for a first time on May 2, 2023. The Public Hearing was held on May 16, 2023.)*

<u>Resolution 71:</u> Resolution Authorizing and Approving Fiscal Year 2023-2024 Capital Budget for the City of Rochester and Authorizing Borrowing in connection therewith. This resolution was adopted on June 6, 2023. *(This resolution was read for a first time on May 2, 2023. The Public Hearing was held on May 16, 2023.)*

<u>Resolution 72:</u> Resolution Designating the City Manager and Finance Director with the Authority to Execute Documents Related to the Strafford Square Roundabout. This resolution was adopted on May 2, 2023.

<u>Resolution 73:</u> Resolution for Supplemental Appropriation and Authorizing Borrowing Authority Pursuant to RSA 33:9 to the General Fund Capital Improvements Plan (CIP) Fund in the amount of $1,181,343.00. This resolution was adopted on June 6, 2023. *(This resolution was read for a first time on May 2, 2023. The Public Hearing was held on May 16, 2023.)*

<u>Resolution 74:</u> Resolution for Supplemental Appropriation and Authorizing Borrowing Authority Pursuant to RSA 33:9 to the Tax Increment Finance (TIF) District Capital Improvements Plan (CIP) Fund in the amount of $3,939,563.00. This resolution was adopted on June 6, 2023. *(This resolution was read for a first time on May 2, 2023. The Public Hearing was held on May 16, 2023.)*

<u>Resolution 75:</u> Resolution Approving Contract and Cost Items Associated with Proposed City of Rochester School Department Multi-Year Collective Bargaining Agreement with Rochester Administrative Unit (Administration). This resolution was adopted on May 2, 2023.

<u>Resolution 76:</u> Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Rochester Municipal Management Group. This resolution was adopted on May 2, 2023.

<u>Resolution 77:</u> Resolution Authorizing the Acceptance of $603.02 in Forfeiture Funds from the State of New Hampshire. This resolution was adopted on June 6, 2023.

<u>Resolution 78:</u> Resolution Authorizing Acceptance and Appropriation of Victims of Crime Act (VOCA) Grant Award in an Amount of $25,836.00 for Fiscal Year 2024. This resolution was adopted on June 6, 2023.

<u>Resolution 79:</u> Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with the International Brotherhood of Teamsters Local 633 of New Hampshire. This resolution was adopted on June 6, 2023.

<u>Resolution 80:</u> Resolution Approving Cost Items Associated with Proposed City of Rochester Multi-Year Collective Bargaining Agreement with Local 863 of the

Amendments to the City Ordinances
Fiscal Year 2023
July 1, 2022 through June 30, 2023

- Amendment to Chapter 275-8 of the General Ordinances of the City of Rochester Regarding the Granite Ridge Development Zone. This amendment was adopted on July 5, 2022,

- Amendment to Chapter 275-8 of the General Ordinance of the City of Rochester regarding residential development. This amendment was adopted on July 5, 2022.

- Amendment to Chapter 275 of the General Ordinances of the City of Rochester Regarding Electric Vehicles Charging Stations. This amendment was adopted on August 2, 2022.

- Amendment to Chapter 275 of the General Ordinances of the City of Rochester Regarding Table 18-C. This amendment was adopted on December 6, 2022.

- Amendment to Chapter 260-33 of the General Ordinances of the City of Rochester Relative to the Water User Rates. This amendment was adopted on August 2, 2023.

- Amendment to Chapter 200-33 of the General Ordinances of the City of Rochester Relative to the Sewer User Rate. This amendment was adopted on August 2, 2023.

- Amendment to Chapter 260A of the General Ordinances of the City of Rochester Regarding Water Development Connection Fees. This amendment was adopted on September 6, 2022.

- Amendment to Chapter 200 of the General Ordinances of the City of Rochester Regarding Sewer Development Connection Fees. This amendment was adopted on September 6, 2022.

- Amendment to Chapter 260-33 of the General Ordinances of the City of Rochester Relative to the Water User Rates. This amendment was adopted on September 6, 2022.

- Amendment to Chapter 200-33 of the General Ordinances of the City of Rochester Relative to the Sewer User Rate. This amendment was adopted on September 6, 2022.

- Adopted Amendment to Chapter 167-24 of the General Ordinances of the City of Rochester regarding Trapping and Bear Baiting. This amendment was adopted on September 6, 2022.

- Amendment to Chapter 275-1.10 of the General Ordinances of the City of Rochester Regarding the Location and Boundaries of Zoning Districts (Zoning Map). This Amendment was adopted on November 1, 2022.

- Amendment to Chapter 7 of the General Ordinances of the City of Rochester deleting 7-63 "Economic Development Special Reserve Fund". This amendment was adopted on October 4, 2022.

- Amendment to ~~Chapter 275-21.4 and~~ Table 18-C of the General Ordinances of the City of Rochester regarding indoor Recreation in Industrial Zones. This amendment was adopted on December 6, 2022.

- Amendment to Chapter 275 of the General Ordinances of the City of Rochester Regarding the Location and Boundaries of Zoning Districts (Zoning Map). This Amendment was adopted on February 7, 2023.

- Amendment to Chapter 275-21.4 of the General Ordinances of the City of Rochester Regarding Conditional Uses in the

Granite Ridge District. This Amendment was adopted on March 7, 2023.

- Amendment to Chapter 260 of the General Ordinances of the City of Rochester regarding Water This Amendment was adopted on March 7, 2023.

- Amendment to Chapter 275 of the General Ordinance of the City of Rochester regarding Solar Energy This Amendment was adopted on May 4, 2023

- Amendments to Chapter 275 and Table 18 Regarding Charitable Gaming Facilities. This amendment was adopted on June 6, 2023.

TIF 162-K - Granite State Business Park District

Financial Report for Tax Year 2022 (as of 06/30/2023)
Fund 7028 - TIF1
Unaudited - June 30, 2023

Assessment Information:	
Date of Adoption/Modification (mm/dd/yy)	07/05/11
A Original Assessed Value [1]	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	13,374,063
E = Current Assessed Value	27,446,038

Tax Rate Information:	
2022 Tax Rate per 1000 assessed value	25.28

Revenues [2]	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	338,096.31
	-
Total Revenues:	**338,096.31**

Expenditures [3]	
Long Term Dept Payments	
Principal	84,500.00
Interest	42,812.00
Outside Services	-
Casd Funded Capital Improvements-Sidewalk Extension & Lighting	150,000.00
Total Expenditures	**277,312.00**

Long-Term Debt Payable [4 & 5]	
New Hampshire Municipal Bond Bank Jan-22 Issue Principal Balance	760,000.00
	-
Total Long-Term Debt Payable	**760,000.00**

Beginning of Period - Fund Balance	**355,200.00**
Excess (Deficiency) of Revenue	**60,784.31**
End of Period - Fund Balance	**415,984.31**
Fund Balance Reserved for Debt Service	**415,984.31**
Deficit to be Raised by Tax Increment District	**344,015.69**

https://rochesternhnet.sharepoint.com/sites/FinanceDepartmentTeam9/Shared Documents/General/TIF1 162K 7028 GSBP/FY23-Tax Year 2022/2022 Unaudited GSBP TIF Financial Report as of 2023-06-30-MJS

2022 **Final Bill**
TIF 1 GSBP

CurrentTotal	CurrentLandValue	Curr Bldg	Orig Bldg	Orig Land	Orig Total	LUC	ParcelID	PID	Owner1LastName	StreetNum	StreetName
$1,633,900	$136,600	$1,497,300	$0	$131,200	$131,200	400	0242-0001-0000	742	SAKUNTALA LLC	32	INNOVATION DR
$190,500	$0	$190,500	$164,400	$0	$164,400	345	0242-0003-0001	12617	AMAROSA PERKINS DEV LLC	61	AIRPORT DR
$246,100	$0	$246,100	$222,400	$0	$222,400	345	0242-0003-0002	12618	BRICK & MORTAR PROPERTIES LLC	61	AIRPORT DR
$117,000	$0	$117,000	$106,400	$0	$106,400	345	0242-0003-0003	12619	BRICK & MORTAR PROPERTIES LLC	61	AIRPORT DR
$181,600	$0	$181,600	$164,400	$0	$164,400	345	0242-0003-0004	12620	BOLTON REALTY TRUST LLC	61	AIRPORT DR
$181,600	$0	$181,600	$164,400	$0	$164,400	345	0242-0003-0005	12621	BRICK & MORTAR PROPERTIES LLC	61	AIRPORT DR
$181,600	$0	$181,600	$164,400	$0	$164,400	345	0242-0003-0006	12622	KIZZMO REALTY LLC	61	AIRPORT DR
$190,500	$0	$190,500	$164,400	$0	$164,400	345	0242-0003-0007	12623	KIZZMO REALTY LLC	61	AIRPORT DR
$361,000	$0	$361,000	$328,100	$0	$328,100	345	0242-0003-0008	13105	AMAROSA PERKINS DEV LLC	63	AIRPORT DR
$414,900	$0	$414,900	$353,200	$0	$353,200	345	0242-0003-0009	13106	C&D ENTRY LEVEL PROP LLC	63	AIRPORT DR
$27,400	$0	$27,400	$31,900	$0	$31,900	430	0242-0004-A000	745	NORTHERN NE TELEPHONE OPER	0	AIRPORT DR
$4,472,000	$210,800	$4,261,200	$1,917,700	$210,800	$2,128,500	400	0243-0019-0000	756	88 AD LLC	88	AIRPORT DR
$122,700	$122,700	$0	$0	$122,700	$122,700	440	0243-0020-0000	757	ALBANY ENG`D COMPOSITES INC	102	AIRPORT DR
$4,554,400	$357,900	$4,196,500	$3,769,900	$357,900	$4,127,800	400	0243-0021-0000	758	ALBANY INT`L TECHNIWEAVE INC	112	AIRPORT DR
$132,900	$132,900	$0	$0	$132,900	$132,900	440	0243-0024-0000	760	ALBANY ENG`D COMPOSITES INC	166	AIRPORT DR
$122,700	$122,700	$0	$0	$122,700	$122,700	440	0243-0025-0000	761	ALBANY ENG`D COMPOSITES INC	190	AIRPORT DR
$5,951,893	$351,293	$5,600,600	$3,998,300	$351,769	$4,350,069	400	0243-0027-0000	762	ALBANY ENG`D COMPOSITES INC	216	AIRPORT DR
$120,400	$120,400	$0	$0	$120,400	$120,400	440	0243-0031-0000	763	ALBANY ENG`D COMPOSITES INC	199	AIRPORT DR
$122,300	$122,300	$0	$0	$122,300	$122,300	440	0243-0032-0000	764	ALBANY ENG`D COMPOSITES INC	189	AIRPORT DR
$981,600	$197,000	$784,600	$0	$127,100	$127,100	440	0243-0034-0000	766	LDI SOLUTIONS LLC	145	AIRPORT DR
$1,313,100	$130,500	$1,182,600	$0	$126,100	$126,100	440	0243-0036-0000	768	STILL WINNING LLC	109	AIRPORT DR
$0	$0	$0	$0	$60,400	$60,400	440	0243-0037-0000				
$541,100	$186,600	$354,500	$347,500	$186,600	$534,100	401	0243-0037-0002	770	FMH HEALTH SERVICES LLC	85	AIRPORT DR
$5,284,845	$623,545	$4,661,300	$0	$1,706	$1,706	401	0255-0021-0000	9940	PREP PARTNERS 49 LLC	49	INNOVATION DR
$27,446,038	$2,815,238	$24,630,800	$11,897,400	$2,174,575	$14,071,975						
			Bldg Incr	**Land Incr**							
			$12,733,400	$640,663							
Original Base	$14,071,975										
Increment	$13,374,063										
Incremental	**$338,096**										
Tax Revenues											
TY22 DRA Tax Rate	**$25.28**										
TOTAL	**LAND**	**BLDG**							**EXEMPT PROPERTIES NOT INCLUDED IN TIF VALUE**		
$ 106,400	$ 77,900	$ 28,500				901	0255-0017-0000	9937	PEASE DEVELOPMENT AUTHORITY	290	ROCHESTER HILL RD
-	-	-				903	0255-0018-0000		CITY OF ROCHESTER	294	ROCHESTER HILL RD
-	-	-				903	0255-0019-0000		CITY OF ROCHESTER/RENTED	296	ROCHESTER HILL RD
$ 389,700	$ 72,200	$ 317,500				906	0255-0020-0000	790	PRESBYTERY OF NORTHERN N.E. TRUSTEES	302	ROCHESTER HILL RD
-	-	-									
$ 236,200	$ 236,200	$ -				903	0242-0005-0000	746	CITY OF ROCHESTER	91	INNOVATION DR
$ 7,084,700	$ 4,745,800	$ 2,338,900				901	0243-0018-0000	752	PEASE DEVELOPMENT AUTHORITY	238	ROCHESTER HILL RD
$ 132,400	$ 132,400	$ -				903	0243-0033-0000	765	CITY OF ROCHESTER	167	AIRPORT DR
-	-	-									
$7,949,400	$5,264,500	$ 2,684,900									

TIF 162-K - Granite Ridge Development District

Financial Report for Tax Year 2022 (as of 06/30/2023)
Fund 7030 - TIF3
Unaudited - June 30, 2023

Assessment Information:	
Date of Adoption/Modification (mm/dd/yy)	10/15/15
A Original Assessed Value	60,431,438
B - Unretained Captured Assessed Value	-
C = Amounts Used on P2 (for tax rate purposes)	60,431,438
D + Retained captured assessed value	37,074,792
E = Current Assessed Value	97,506,230

Tax Rate Information:	
2022 Tax Rate per 1000 assessed value	25.28

Revenues [1]	
Tax Increment District (Retained captured assessed value / 1000 * tax rate)	937,250.74
Investment Interest	-
Total Revenues:	**937,250.74**

Expenditures [2]	
Long Term Dept Payments	
Principal	375,000.00
Interest	57,987.50
Outside Services	-
Other (Encumbrances)	-
Total Expenditures	**432,987.50**

Long-Term Debt Payable [2]	
Principal - 2015 Series D	1,475,000.00
Interest - 2015 Series D	63,894.00
Principal - April 2020 Series A	75,000.00
Interest - April 2020 Series A	21,275.00
Principal - Project 16577 Phase II - In Progress	511,195.00
Principal - Project 19570 Phase II - In Progress	-
Total Long-Term Debt Payable	**2,146,364.00**

Beginning of Period - Fund Balance	**2,213,923.00**
Excess (Deficiency) of Revenue	**504,263.24**
End of Period - Fund Balance	**2,718,186.24**
Fund Balance Reserved for Debt Service	**2,718,186.24**
Deficit to be Raised by Tax Increment District	**(571,822.24)**

TY 2022 **Final Bill**
TIF 3 Granite Ridge

2022 Total	2022 Land	2022 Bldg	LUC	ParcelID	Owner	NO	Street	2014 Value Check	OrigTotal	OrigLand	OrigBldg	Full Ad Valorem Land Value (Prop w/CU Land)
863,272	863,272	0	036	0208-0001-0000	ADAMIAN CONSTRUCTION & DEV	126	FARMINGTON RD	1,062,579	1,062,579	1,062,579	0	1,476,600
13,904,100	2,861,800	11,042,300	323	0208-0001-0001	INFINITY ROCHESTER PROP LP	116	FARMINGTON RD	13,902,500	13,902,500	3,611,800	10,290,700	
1,679,300	561,600	1,117,700	321	0208-0001-0002	TRACTOR SUPPLY CO	12	TWO ROD RD	1,827,600	1,827,600	711,600	1,116,000	
24,600	0	24,600	430	0208-0001-A000	NORTHERN NE TELEPHONE OPER	0	FARMINGTON RD	28,700	28,700	0	28,700	
2,582	2,582	0	651	0208-0002-0000	KANE JEAN M 2009 REV TRUST &	0	FARMINGTON RD	1,646	1,646	1,646	0	382,600
				0208-0004-0000	GRANITE STATE CREDIT UNION	148	FARMINGTON RD	155,500	155,500	45,800	109,700	combined with 208-5 in 2022
474,000	309,000	165,000	101	0208-0005-0000	GRANITE STATE CREDIT UNION	7	TWO ROD RD	132,400	132,400	42,500	89,900	
432,200	175,600	256,600	330	0208-0006-0000	154 FARMINGTON RD LLC	154	FARMINGTON RD	294,400	294,400	225,700	68,700	
311,100	174,400	136,700	330	0208-0006-0001	REDNOSE PROPERTY MGMT LLC	152	FARMINGTON RD	346,900	346,900	224,200	122,700	
294,000	180,000	114,000	330	0208-0007-0000	BARN DOOR INVESTMENTS LLC	160	FARMINGTON RD	334,500	334,500	230,000	104,500	
259,026	203,226	55,800	061	0208-0008-0000	XANTHOPOULOS IRREV TRUST	174	FARMINGTON RD	244,544	244,544	229,744	14,800	734,000
496,900	208,300	288,600	036	0208-0008-0001	ROBIDAS PROPERTIES LLC	176	FARMINGTON RD	555,923	555,923	360,223	195,700	374,700
812,600	178,500	634,100	342	0208-0010-0000	WAH REALTY LLC	180	FARMINGTON RD	799,900	799,900	229,500	570,400	
397,600	290,000	107,600	101	0208-0011-0000	O`SHEA BONNIE J	184	FARMINGTON RD	389,200	389,200	365,000	24,200	
178,392	178,392	0	046	0208-0012-0000	181 EXETER RD REALTY TRUST	0	FARMINGTON RD	178,044	178,044	178,044	0	182,800
340,138	63,738	276,400	016	0208-0013-0000	RUSSELL MICHELLE &	183	FARMINGTON RD	99,654	99,654	48,554	51,100	94,200
184,900	184,900	0	390	0208-0016-0000	EVR REALTY LLC	0	FARMINGTON RD	234,900	234,900	234,900	0	
289,600	79,800	209,800	101	0208-0017-0000	JONES CLIFTON	127	FARMINGTON RD	232,800	232,800	64,800	168,000	
645,400	211,000	434,400	390	0208-0018-0000	PACKYS INVESTMENT PROPERTIES	17	STERLING DR	234,700	234,700	234,700	0	
191,200	191,200	0	390	0208-0018-0001	PACKYS INVESTMENT PROPERTIES	18	STERLING DR	241,200	241,200	241,200	0	
1,725,900	363,200	1,362,700	342	0208-0018-0002	ROCHESTER MEDICAL PROPERTIES	27	STERLING DR	1,632,100	1,632,100	463,200	1,168,900	
			390	0208-0018-0003	RAVEN REALTY LLC	23	STERLING DR	285,300	285,300	285,300	0	combined with 208-18 IN 2020
519,400	203,000	316,400	335	0208-0019-0000	GRAYKELL REALTY LLC	123	FARMINGTON RD	538,800	538,800	261,000	277,800	
999,300	218,800	780,500	325	0208-0019-0001	HERMITAGE PLACE LIMITED	115	FARMINGTON RD	1,082,900	1,082,900	281,300	801,600	
481,000	213,100	267,900	332	0208-0019-0002	JMB AUTOMOTIVE GROUP LLC	131	FARMINGTON RD	546,500	546,500	274,000	272,500	
297,500	297,500	0	390	0209-0001-0000	105 FARMINGTON RD LLC	105	FARMINGTON RD	383,500	383,500	382,500	1,000	
1,106,100	369,500	736,600	330	0216-0001-0000	WISSLER PROPERTIES LLC	20	FARMINGTON RD	865,400	865,400	468,000	397,400	
490,200	218,400	271,800	325	0216-0002-0000	THAYER DAVID S	22	FARMINGTON RD	474,800	474,800	279,000	195,800	
1,168,500	364,600	803,900	325	0216-0003-0000	THAYER DAVID S	26	FARMINGTON RD	283,500	283,500	283,500	0	
4,048,900	259,200	3,789,700	113	0216-0004-0000	36 FARMINGTON LLC	36	FARMINGTON RD	4,538,000	4,538,000	423,100	4,114,900	subdivided this parel into 3 lots in 2021
178,500	178,500	0	390	0216-0004-0001	FARMINGTON PLAZA LLC	0	FARMINGTON RD					new lot created by subdivision of 0261-0004-0000
301,800	301,800	0	390	0216-0004-0002	FARMINGTON PLACE LLC	0	FARMINGTON RD					new lot created by subdivision of 0261-0004-0000
703,100	217,000	486,100	325	0216-0005-0000	PACKYS INVESTMENT	46	FARMINGTON RD	773,100	773,100	279,000	494,100	
3,868,800	817,800	3,051,000	330	0216-0006-0000	48 FARMINGTON LLC	48	FARMINGTON RD	1,752,000	1,752,000	504,300	1,247,700	
			330	0216-0007-0000	CASACCIO RE HOLDINGS LLC	58	FARMINGTON RD	600,500	600,500	534,000	66,500	combined with 216-6 IN 2019
			390	0216-0008-0000	FARMINGTON ASSOCIATES	60	FARMINGTON RD	865,600	865,600	514,500	351,100	combined with 216-9 IN 2019
495,400	495,400	0	390	0216-0009-0000	FARMINGTON ASSOCIATES	68	FARMINGTON RD	634	634	634	0	
435,700	435,700	0	422	0216-0010-0000	PUBLIC SERVICE CO OF NH	76	FARMINGTON RD	485,700	485,700	485,700	0	
29,437,379	3,710,579	25,726,800	036	0216-0011-0000	WATERSTONE ROCHESTER LLC	120	MARKETPLACE BLVD	469,604	469,604	469,604	0	4,287,600
3,172,100	1,121,800	2,050,300	323	0216-0011-0001	WATERSTONE ROCHESTER LLC	145	MARKETPLACE BLVD					subdivided from 216-11 IN 2020
214,400	188,400	26,000	105	0216-0012-0000	TORR RALPH W REV TRUST /2000 &	4	LITTLE FLS BR RD	452,700	452,700	425,300	27,400	
1,385,900	682,500	703,400	333	0216-0018-0000	GTY MA/NH LEASING INC	95	FARMINGTON RD	1,597,300	1,597,300	877,500	719,800	
809,100	211,300	597,800	326	0216-0018-0001	BOSTONIA NOMINEE TRUST	83	FARMINGTON RD	883,200	883,200	271,300	611,900	
3,255,500	374,000	2,881,500	301	0216-0018-0002	ROCHESTER HOSPITALITY LLC	77	FARMINGTON RD	2,923,900	2,923,900	474,000	2,449,900	
227,500	227,500	0	422	0216-0019-0000	PUBLIC SERVICE CO OF NH	0	FARMINGTON RD	277,500	277,500	277,500	0	
3,068,800	481,400	2,587,400	330	0216-0020-0000	A&S HOLDINGS LLC	8	CRANE DR	2,057,500	2,057,500	601,400	1,456,100	
188,300	188,300	0	440	0216-0021-0000	A&S HOLDINGS LLC	33	CRANE DR	225,700	225,700	225,700	0	
225,400	225,400	0	440	0216-0022-0000	MASS GENERAL BRIGHAM	27	CRANE DR	259,500	259,500	259,500	0	
207,400	207,400	0	440	0216-0023-0000	MASS GENERAL BRIGHAM	21	CRANE DR	257,400	257,400	257,400	0	
2,392,100	450,200	1,941,900	330	0216-0024-0000	BLACK MARBLE REALTY TRUST %	7	CRANE DR	1,622,800	1,622,800	570,200	1,052,600	
1,418,400	359,000	1,059,400	332	0216-0025-0000	POULIN REALTY ACQUISITION LLC	47	FARMINGTON RD	1,496,600	1,496,600	459,000	1,037,600	
4,802,400	2,114,200	2,688,200	303	0216-0026-0000	TOY DONALD & BONNIE J % TOYS	11	TAMARACK LN	4,803,400	4,803,400	2,114,200	2,689,200	
8,500	8,500	0	132	0216-0027-0000	TOY DONALD & BONNIE C/O TOYS	0	FARMINGTON RD	8,500	8,500	8,500	0	
1,096,100	297,500	798,600	330	0216-0028-0000	COOK N MILES III	23	FARMINGTON RD	1,149,500	1,149,500	382,500	767,000	

TY 2022 **Final Bill**
TIF 3 Granite Ridge

184,200	184,200	0	325	0216-0029-0000	NM COOK DEVELOPMENT LLC	0	FARMINGTON RD	587,000	587,000	452,300	134,700	
578,800	175,100	403,700	341	0216-0029-0001	MEREDITH VILLAGE SAVINGS BANK	21	FARMINGTON RD					subdivided from 216-29 in 2022
294,813	55,213	239,600	016	0221-0154-0000	EDGERLY JEAN W REVOCABLE TRUST	2	FARMINGTON RD	259,214	259,214	49,814	209,400	101,000
271,700	53,500	218,200	101	0221-0156-0000	CARDINAL RENE G & LOUANNE E	14	FARMINGTON RD	205,600	205,600	45,500	160,100	
			130	0221-0157-0000	CARDINAL RENE G	0	FARMINGTON RD	45,500	45,500	45,500	0	Combined with 221-156 in 2022
			101	0221-0158-0000	CARDINAL RENE G & LUANNE E	14	FARMINGTON RD	169,900	169,900	45,800	124,100	Combined with 221-159 in 2022
1,866,500	666,800	1,199,700	332	0221-0159-0000	10 FARMINGTON ROAD LLC	10	FARMINGTON RD	551,300	551,300	551,300	0	
195,000	50,800	144,200	101	0221-0160-0000	GARZILLO MICHAEL V & JEAN F	18	FARMINGTON RD	147,600	147,600	45,800	101,800	
298,100	257,500	40,600	101	0221-0162-0000	WISSLER PROPERTIES LLC	18-A	FARMINGTON RD	313,900	313,900	306,000	7,900	
350,828	29,728	321,100	016	0221-0163-0000	BERANGER ROBERT & KAREN	20	FARMINGTON RD	339,896	339,896	54,596	285,300	82,100
1,005,900	203,000	802,900	325	0221-0164-0000	NM COOK 17 FARMINGTON RD LLC	17	FARMINGTON RD	938,400	938,400	261,000	677,400	
980,800	297,500	683,300	326	0221-0165-0000	SECKENDORF REAL ESTATE	11	FARMINGTON RD	1,022,100	1,022,100	382,500	639,600	
485,600	194,000	291,600	301	0221-0166-0000	M I B LLC % GREENWOOD INN	9	FARMINGTON RD	519,500	519,500	249,000	270,500	
267,700	167,600	100,100	326	0221-0167-0000	BGF-A LLC	7	FARMINGTON RD	298,100	298,100	215,500	82,600	
216,000	89,100	126,900	101	0221-0168-0000	KARACAS CHARLES	3	FARMINGTON RD	142,400	142,400	74,100	68,300	
97,506,230	25,142,830	72,363,400							60,431,438	24,513,838	35,917,600	
				Bldg Incr	36,445,800							
				Land Incr	628,992							
				Total Incr	37,074,792							
Original Base	60,431,438											
Increment	37,074,792											
Incremental	**$937,250.74**											
Tax Revenues												
TY22 DRA Tax Rate	**$25.28**											
Exempt												
28,400	28,400	0	901	0216-0013-0000	STATE OF NEW HAMPSHIRE	0	LITTLE FLS BR RD	28,400	28,400	28,400		
28,700	28,700	0	901	0216-0017-0000	STATE OF NEW HAMPSHIRE	5	LYDALL WAY	28,800	28,800	28,800		
334,300	334,300	0	901	0221-0169-0000	STATE OF NEW HAMPSHIRE STATE	0	SPAULDING TPK	384,300	384,300	384,300		
2,526,700	403,700	2,123,000	903	0208-0014-0000	CITY OF ROCHESTER	157	FARMINGTON RD	2,719,100	2,719,100	373,700		
46,800	46,800	0	903	0208-0015-0000	CITY OF ROCHESTER	0	FARMINGTON RD	46,800	46,800	46,800		
0	0	0	903	0208-0018-000A	CITY OF ROCHESTER	25	STERLING DR	0	0	0		
156,500	87,500	69,000	903	0216-0028-0001	CITY OF ROCHESTER	25	FARMINGTON RD	181,500	181,500	112,500		
1,265,600	384,200	881,400	905	0208-0009-0000	ROCHESTER/RURAL DISTRICT	178	FARMINGTON RD	1,260,000	1,260,000	484,500		
14,600	14,600	0	903	0216-0011-0002	CITY OF ROCHESTER	0	MARKETPLACE BLVD					subdivided from 216-11, exempt IN 2020

BAR HARBOR WEALTH MANAGEMENT

City of Rochester Funds
MS-9 for Year Ending June 30, 2023

						ANNUAL TOTALS PRINCIPAL/CORE					ANNUAL TOTALS INCOME					
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/22	NEW FUNDS	GAIN/ LOSS	Transfer/Expend	BALANCE 06/30/23	BALANCE 07/01/22	Gross Income	Mgmnt Fees	Transf/ Income/ Exp	BALANCE 06/30/23	TOTAL TAX COST
12/15/2015	School Building	Capital Reserve (RSA 34/35)	Educational Purposes	Common Investment	98%	1,245,341.14	-	180.40	-	1,245,521.54	26,257.37	28,135.95	(3,802.50)	-	50,590.82	1,296,112.36
01/01/1900	History of Rochester Funds	Capital Reserve (RSA 34/35)	Capital Reserve (Other)	Common Investment	2%	23,431.58	-	-	(23,431.58)	-	1,065.59	(0.00)	-	(1,065.59)	-	-
05/03/2022	Public Works Apparatus Replacement	Capital Reserve (RSA 34/35)	Maintenance and Repair	Common Investment	0%	-	500,000.00	70.90	-	500,070.90	-	10,798.32	(1,494.39)	-	9,303.93	509,374.83
05/03/2022	City Buildings Renovations	Capital Reserve (RSA 34/35)	Maintenance and Repair	Common Investment	0%	-	500,000.00	70.90	-	500,070.90	-	10,798.32	(1,494.39)	-	9,303.93	509,374.83
05/03/2022	Fire Apparatus Replacement	Capital Reserve (RSA 34/35)	Police/Fire	Common Investment	0%	-	500,000.00	70.90	-	500,070.90	-	10,798.32	(1,494.39)	-	9,303.93	509,374.83
	Capital Reserve Fund Total - 8000006660				**100.0%**	**1,268,772.72**	**-**	**393.10**	**(23,431.58)**	**2,745,734.24**	**27,322.96**	**60,530.91**	**(8,285.67)**	**(1,065.59)**	**78,502.61**	**2,824,236.85**
																-
01/01/2010	Joseph Bernier Memorial Fund	Trust	Discretionary /Benefit of the Town	Common Investment	31.50%	30,447.87	-	(32.94)	-	30,414.93	1,020.43	666.44	(584.36)	-	1,102.51	31,517.44
01/01/2010	Route 11 Conservation Easement Fund	Expendable Trust (RSA 31:19-a)	Maintenance and Repair	Common Investment	5.68%	5,207.38	-	(5.93)	-	5,201.45	470.77	119.14	(227.20)	-	362.71	5,564.16
01/01/2028	Women's Club/Sarah Varney Scholorship	Trust	Scholarship	Common Investment	0.00%	2.18	-	-	-	2.18	1.86	2.01	(89.17)	114.00	28.70	30.88
01/01/2007	Bernier Insurance Scholarship Fund	Trust	Scholarship	Common Investment	5.49%	4,952.00	-	(5.73)	(106.41)	4,839.86	533.69	114.79	(253.03)	(393.59)	1.86	4,841.72
01/01/2010	Richard Gray Memorial Scholarship Fund	Trust	Scholarship	Common Investment	0.00%	-	-	-	-	-	0.00	-	-	-	0.00	0.00
01/01/2014	Arlene Meyer Scholarship Fund	Trust	Scholarship	Common Investment	35.36%	35,161.09	-	(37.01)	(21.20)	35,102.88	164.62	751.93	(239.25)	(578.80)	98.50	35,201.38
01/01/2014	Spaulding High School Scholarship	Trust	Scholarship	Common Investment	1.37%	1,328.50	-	(1.44)	-	1,327.06	36.74	28.94	(22.15)	-	43.53	1,370.59
01/01/2017	Rochester Alumni Scholarship Fund	Trust	Scholarship	Common Investment	11.10%	11,038.62	-	(11.63)	(18.46)	11,008.53	51.40	236.06	(74.99)	(181.54)	30.93	11,039.46
01/01/2013	SHS Golf Team Expendable	Expendable Trust (RSA 31:19-a)	Parks/Recreation	Common Investment	9.49%	8,976.30	-	(9.91)	-	8,966.39	500.20	199.94	(257.92)	-	442.22	9,408.61
07/05/2022	Economic Development Reserve Fund	Expendable Trust (RSA 31:19-a)	Economic Development	Common Investment	0.00%	-	1,482,928.39	(7.45)	-	1,482,920.94	-	15,203.96	(774.80)	-	14,429.16	1,497,350.10
	Expendable Fund Total - 8000006178				**100.0%**	**97,113.94**	**1,482,928.39**	**(112.04)**	**(146.07)**	**1,579,784.22**	**2,779.71**	**17,323.21**	**(2,522.87)**	**(1,039.93)**	**16,540.12**	**1,596,324.34**
																-
01/01/1900	Special Funds	Trust	Cemetery Trust (Other)	Common Investment	0.01%	206.77	-	(1.92)	-	204.85	221.85	11.85	(3.37)	-	230.33	435.18
01/01/1900	Old Cemetery-General Emergency	Trust	Cemetery Trust (Other)	Common Investment	0.02%	326.65	-	(2.24)	-	324.41	173.68	13.83	(3.91)	-	183.60	508.01
01/01/1900	Old Cemetery-Special Emergency	Trust	Cemetery Trust (Other)	Common Investment	1.03%	21,160.06	-	(148.68)	-	21,011.38	11,910.69	914.06	(259.25)	-	12,565.50	33,576.88
01/01/1890	Old Cemetery Conservation Fund	Trust	Cemetery Trust (Other)	Common Investment	0.87%	23,555.82	-	(126.21)	-	23,429.61	4,519.42	775.98	(220.09)	-	5,075.31	28,504.92
01/01/1908	Old Town Farm Cemetery Fund	Trust	Cemetery Trust (Other)	Common Investment	0.06%	857.19	-	(7.94)	-	849.25	909.37	48.81	(13.87)	-	944.31	1,793.56
01/01/1990	Hanson Pines	Trust	Parks and Recreation	Common Investment	4.99%	134,869.89	-	(720.34)	-	134,149.55	25,350.72	4,428.37	(1,255.96)	-	28,523.13	162,672.68

BAR HARBOR WEALTH MANAGEMENT

City of Rochester Funds
MS-9 for Year Ending June 30, 2023

						ANNUAL TOTALS PRINCIPAL/CORE					ANNUAL TOTALS INCOME					
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/22	NEW FUNDS	GAIN/ LOSS	Transfer/Expend	BALANCE 06/30/23	BALANCE 07/01/22	Gross Income	Mgmnt Fees	Transf/ Income/ Exp	BALANCE 06/30/23	TOTAL TAX COST
01/01/1915	Abbott Family, Lot 130	Trust	Cemetery Perpetual Care	Common Investment	0.04%	1,025.74	-	(5.44)	-	1,020.30	185.67	33.48	(9.53)	-	209.62	1,229.92
01/01/1974	Reid, Robert	Trust	Cemetery Perpetual Care	Common Investment	0.05%	1,611.91	-	(7.78)	-	1,604.13	121.15	47.91	(13.59)	(26.98)	128.49	1,732.62
01/01/1921	Boothby, Kate M.	Trust	Cemetery Perpetual Care	Common Investment	0.01%	321.40	-	(1.61)	-	319.79	36.96	9.91	(2.82)	-	44.05	363.84
01/01/1933	Brown, Mary A.	Trust	Cemetery Perpetual Care	Common Investment	0.03%	835.30	-	(4.44)	-	830.86	151.17	27.27	(7.77)	-	170.67	1,001.53
01/01/1913	Dore, Annie B.	Trust	Cemetery Perpetual Care	Common Investment	0.17%	3,223.54	-	(23.93)	-	3,199.61	2,097.50	147.05	(41.73)	-	2,202.82	5,402.43
01/01/1911	Estes, Elizabeth C.	Trust	Cemetery Perpetual Care	Common Investment	0.03%	699.33	-	(3.70)	-	695.63	126.59	22.84	(6.50)	-	142.93	838.56
01/01/2008	French-Hussey	Trust	Cemetery Perpetual Care	Common Investment	0.60%	17,527.51	-	(86.36)	-	17,441.15	1,681.40	530.93	(150.59)	-	2,061.74	19,502.89
01/01/1934	Hammett, Ephraim O.	Trust	Cemetery Perpetual Care	Common Investment	0.03%	724.69	-	(3.98)	-	720.71	160.03	24.44	(6.95)	-	177.52	898.23
01/01/1934	Hammett, Ephraim/John Clark Lot	Trust	Cemetery Perpetual Care	Common Investment	0.00%	83.27	-	(0.38)	-	82.89	4.31	2.42	(0.71)	-	6.02	88.91
01/01/1934	Hammett, Ephraim O./Haven Hill	Trust	Cemetery Perpetual Care	Common Investment	0.01%	190.24	-	(1.03)	-	189.21	39.93	6.36	(1.83)	-	44.46	233.67
01/01/1916	Haven Hill	Trust	Cemetery Perpetual Care	Common Investment	0.58%	15,007.07	-	(83.24)	-	14,923.83	3,504.92	511.65	(145.15)	-	3,871.42	18,795.25
01/01/1902	Moore, John E./Allen	Trust	Cemetery Perpetual Care	Common Investment	0.02%	685.76	-	(3.10)	-	682.66	5.29	19.08	(5.44)	-	18.93	701.59
01/01/1907	Morrill, Elizabeth A.	Trust	Cemetery Perpetual Care	Common Investment	0.01%	324.34	-	(1.72)	-	322.62	58.70	10.60	(3.03)	-	66.27	388.89
01/01/1934	Torr Family	Trust	Cemetery Perpetual Care	Common Investment	0.03%	636.80	-	(4.78)	-	632.02	423.00	29.31	(8.33)	-	443.98	1,076.00
01/01/1944	Trickey on Chestnut Hill Road	Trust	Cemetery Perpetual Care	Common Investment	0.04%	916.50	-	(6.36)	-	910.14	498.26	39.10	(11.10)	-	526.26	1,436.40
01/01/1934	Willand on Chestnut Hill Road	Trust	Cemetery Perpetual Care	Common Investment	0.06%	1,185.30	-	(8.20)	-	1,177.10	637.86	50.40	(14.31)	-	673.95	1,851.05
01/01/1916	Wingate on Salmon Falls Rd	Trust	Cemetery Perpetual Care	Common Investment	0.02%	685.79	-	(3.10)	-	682.69	5.30	19.08	(5.44)	-	18.94	701.63
01/01/1970	Leighton, Charlotte	Trust	Library	Common Investment	0.09%	2,989.40	-	(13.42)	-	2,975.98	55.97	82.82	(23.51)	(72.57)	42.71	3,018.69
01/01/1975	Merriam, Sadie L.	Trust	Library	Common Investment	0.16%	4,947.62	-	(22.22)	-	4,925.40	92.62	137.06	(38.88)	(120.10)	70.70	4,996.10
01/01/1986	Edgerly, James	Trust	Library	Common Investment	0.15%	4,699.11	-	(21.11)	-	4,678.00	87.97	130.17	(36.95)	(114.07)	67.12	4,745.12
01/01/1900	Farrington Annex, Jennie	Trust	Library	Common Investment	0.10%	3,055.67	-	(13.70)	-	3,041.97	57.20	84.65	(24.03)	(74.17)	43.65	3,085.62
01/01/1933	Felker, Samuel D.	Trust	Library	Common Investment	0.48%	15,119.02	-	(67.89)	-	15,051.13	283.02	418.82	(118.81)	(367.00)	216.03	15,267.16
01/01/1981	Greene, Pearl & Charles	Trust	Library	Common Investment	0.09%	2,819.54	-	(12.64)	-	2,806.90	52.79	78.10	(22.16)	(68.46)	40.27	2,847.17
01/01/1938	Greenfield, Charles & Aroline B.	Trust	Library	Common Investment	0.48%	15,119.02	-	(67.89)	-	15,051.13	283.02	418.82	(118.82)	(367.00)	216.02	15,267.15

BAR HARBOR WEALTH MANAGEMENT

City of Rochester Funds
MS-9 for Year Ending June 30, 2023

						ANNUAL TOTALS PRINCIPAL/CORE					ANNUAL TOTALS INCOME					
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/22	NEW FUNDS	GAIN/ LOSS	Transfer/Expend	BALANCE 06/30/23	BALANCE 07/01/22	Gross Income	Mgmnt Fees	Transf/ Income/ Exp	BALANCE 06/30/23	TOTAL TAX COST
01/01/1941	Greenfield, John	Trust	Library	Common Investment	0.48%	15,119.02	-	(67.89)	-	15,051.13	283.02	418.82	(118.82)	(367.00)	216.02	15,267.15
01/01/1943	Hanscom, John	Trust	Library	Common Investment	0.48%	15,119.02	-	(67.89)	-	15,051.13	283.02	418.82	(118.82)	(367.00)	216.02	15,267.15
01/01/1973	Hussey, Wallace	Trust	Library	Common Investment	0.25%	7,856.16	-	(35.27)	-	7,820.89	147.05	217.63	(61.73)	(190.69)	112.26	7,933.15
01/01/1973	Jenness, Charles G.	Trust	Library	Common Investment	0.07%	2,349.65	-	(10.53)	-	2,339.12	43.99	65.09	(18.49)	(57.04)	33.55	2,372.67
01/01/1997	Jones, Mabel H.	Trust	Library	Common Investment	0.13%	3,986.38	-	(17.91)	-	3,968.47	74.63	110.43	(31.35)	(96.78)	56.93	4,025.40
01/01/2011	King, Barbara	Trust	Library	Common Investment	0.27%	8,594.89	-	(38.60)	-	8,556.29	160.88	238.08	(67.56)	(208.61)	122.79	8,679.08
01/01/1978	Phyllis J. Bliss Fund	Trust	Library	Common Investment	0.06%	1,879.71	-	(8.44)	-	1,871.27	35.20	52.08	(14.79)	(45.64)	26.85	1,898.12
01/01/1927	McDuffee, John	Trust	Library	Common Investment	0.48%	15,119.02	-	(67.89)	-	15,051.13	283.02	418.82	(118.82)	(367.00)	216.02	15,267.15
01/01/2007	Nescott, Marcia L.	Trust	Library	Common Investment	0.55%	17,218.60	-	(77.34)	-	17,141.26	322.34	476.98	(135.29)	(417.98)	246.05	17,387.31
01/01/1996	Rose, Carolyn C.	Trust	Library	Common Investment	0.06%	1,879.71	-	(8.44)	-	1,871.27	35.20	52.08	(14.79)	(45.64)	26.85	1,898.12
01/01/1960	Salinger Library Fund, Leon	Trust	Library	Common Investment	3.32%	104,543.54	-	(469.59)	-	104,073.95	1,957.07	2,896.03	(821.27)	(2,537.78)	1,494.05	105,568.00
01/01/2004	Talvio, S. William	Trust	Library	Common Investment	1.42%	44,688.62	-	(200.73)	-	44,487.89	836.55	1,237.93	(351.09)	(1,084.78)	638.61	45,126.50
01/01/1978	Thompson, Kenneth L.	Trust	Library	Common Investment	1.08%	34,039.04	-	(152.88)	-	33,886.16	637.19	942.93	(267.43)	(826.26)	486.43	34,372.59
01/01/1940	Varney Library Fund, Sarah L.	Trust	Library	Common Investment	0.08%	2,825.71	-	(11.34)	-	2,814.37	(318.11)	69.56	(0.03)	-	(248.58)	2,565.79
01/01/1918	Woodward, Olive M.	Trust	Library	Common Investment	0.01%	187.98	-	(0.82)	-	187.16	3.52	5.21	(1.51)	(4.56)	2.66	189.82
01/01/1978	American Rev Bicentennial	Trust	Scholarship	Common Investment	0.12%	3,697.52	-	(16.84)	-	3,680.68	46.60	103.49	(29.39)	-	120.70	3,801.38
01/01/1973	Beetar/Samia	Trust	Scholarship	Common Investment	0.99%	31,519.96	-	(142.90)	-	31,377.06	263.34	878.47	(249.16)	(600.00)	292.65	31,669.71
01/01/1984	Bennett, Shana	Trust	Scholarship	Common Investment	0.32%	10,267.33	-	(46.57)	-	10,220.76	88.00	286.20	(81.20)	(150.00)	143.00	10,363.76
01/01/1975	Bliss, Phyliss	Trust	Scholarship	Common Investment	0.54%	16,790.73	-	(77.27)	-	16,713.46	398.54	475.08	(134.77)	-	738.85	17,452.31
01/01/2014	Campbell, Kevin	Trust	Scholarship	Common Investment	0.97%	30,906.86	-	(140.30)	-	30,766.56	296.78	862.45	(244.62)	(600.00)	314.61	31,081.17
01/01/1955	Class of 1905, 50th Reunion	Trust	Scholarship	Common Investment	0.63%	20,076.53	-	(91.02)	-	19,985.51	169.26	559.57	(158.73)	(350.00)	220.10	20,205.61
01/01/1996	Class of 1946, 50th Reunion Memorial Fd	Trust	Scholarship	Common Investment	1.13%	35,895.28	-	(162.73)	-	35,732.55	299.47	1,000.40	(283.75)	(650.00)	366.12	36,098.67
01/01/2013	Cocheco Valley Sportsmen Association Scholarship Fund	Trust	Scholarship	Common Investment	1.47%	46,919.28	-	(212.58)	-	46,706.70	367.91	1,306.97	(370.71)	(800.00)	504.17	47,210.87
01/01/1983	Gonic Sportsmen's Club	Trust	Scholarship	Common Investment	1.02%	32,371.94	-	(146.73)	-	32,225.21	261.97	901.97	(255.84)	(600.00)	308.10	32,533.31

BAR HARBOR WEALTH MANAGEMENT

City of Rochester Funds
MS-9 for Year Ending June 30, 2023

						ANNUAL TOTALS PRINCIPAL/CORE					ANNUAL TOTALS INCOME					
DATE	TRUST NAME	TYPE	PURPOSE	HOW INVESTED	% OF TOTAL	BALANCE 07/01/22	NEW FUNDS	GAIN/ LOSS	Transfer/Expend	BALANCE 06/30/23	BALANCE 07/01/22	Gross Income	Mgmnt Fees	Transf/ Income/ Exp	BALANCE 06/30/23	TOTAL TAX COST
01/01/2007	Goodwin, A. Faye	Trust	Scholarship	Common Investment	25.81%	820,545.64	-	(3,723.76)	-	816,821.88	7,712.43	22,892.24	(6,500.69)	(16,000.00)	8,103.98	824,925.86
01/01/1977	Hanson-Daniels, Ruth	Trust	Scholarship	Common Investment	16.78%	533,939.48	-	(2,420.29)	-	531,519.19	4,387.84	14,878.93	(4,219.85)	(9,999.00)	5,047.92	536,567.11
01/01/1973	Hussey, Charles Edwin	Trust	Scholarship	Common Investment	0.60%	19,203.94	-	(87.07)	-	19,116.87	161.57	535.26	(151.82)	(500.00)	45.01	19,161.88
01/01/1974	Hussey, Charles L.	Trust	Scholarship	Common Investment	0.28%	9,063.92	-	(41.08)	-	9,022.84	76.44	252.63	(71.67)	-	257.40	9,280.24
01/01/1994	The Carol Ann Manning and Kathleen Michaud Memorial Trust (Manning, Carol A.)	Trust	Scholarship	Common Investment	1.31%	41,719.28	-	(192.11)	-	41,527.17	345.00	1,180.16	(334.60)	(735.00)	455.56	41,982.73
01/01/2000	Meader, H. Dwight	Trust	Scholarship	Common Investment	0.61%	19,410.07	-	(88.02)	-	19,322.05	162.25	540.95	(153.45)	(350.00)	199.75	19,521.80
01/01/1978	Meader-Springfield, Lola	Trust	Scholarship	Common Investment	0.11%	3,443.79	-	(15.66)	-	3,428.13	36.06	96.17	(27.33)	-	104.90	3,533.03
01/01/1994	Mireault, MD, Norman	Trust	Scholarship	Common Investment	1.33%	42,336.26	-	(191.92)	-	42,144.34	350.52	1,179.83	(334.63)	(800.00)	395.72	42,540.06
01/01/1997	Pray, George & Hattie Fund	Trust	Scholarship	Common Investment	0.28%	8,753.38	-	(39.75)	-	8,713.63	92.82	244.50	(69.37)	(150.00)	117.95	8,831.58
01/01/1986	Redlon, Gladys Gilman	Trust	Scholarship	Common Investment	0.54%	17,054.00	-	(77.27)	-	16,976.73	135.24	475.07	(134.77)	(300.00)	175.54	17,152.27
01/01/1996	Roberge, Roland & Lorraine	Trust	Scholarship	Common Investment	1.63%	51,769.55	450.00	(236.34)	-	51,983.21	435.23	1,449.09	(411.07)	(950.00)	523.25	52,506.46
01/01/1960	Salinger, Leon Scholarship Fund	Trust	Scholarship	Common Investment	3.29%	104,574.09	-	(474.02)	-	104,100.07	856.38	2,914.02	(826.47)	(1,900.00)	1,043.93	105,144.00
01/01/1992	Torr-McMillan, Bessie	Trust	Scholarship	Common Investment	0.91%	28,833.96	-	(130.71)	-	28,703.25	237.25	803.50	(227.90)	(500.00)	312.85	29,016.10
01/01/1940	Varney Scholarship, Sarah L.	Trust	Scholarship	Common Investment	0.48%	15,147.51	-	(67.50)	-	15,080.01	124.13	419.59	(119.07)	(364.00)	60.65	15,140.66
01/01/1874	Adams, Seth Widows/Orphans	Trust	Poor/Indigent	Common Investment	1.23%	39,320.71	-	(177.88)	-	39,142.83	238.81	1,093.39	(310.13)	-	1,022.07	40,164.90
01/01/1951	Pray, George and Hatti Widows	Trust	Poor/Indigent	Common Investment	0.80%	25,390.32	-	(114.87)	-	25,275.45	155.04	706.02	(200.27)	-	660.79	25,936.24
01/01/2017	Whitehouse, Mary McDuffee from Abbie McDuffee Chase Probate	Trust	Discretionary /Benefit of the Town	Common Investment	2.49%	78,865.52	-	(344.73)	-	78,520.79	906.57	2,183.80	(619.63)	(1,700.00)	770.74	79,291.53
10/05/2022	Arthur Taylor Jr Fire Dept. Fund	Capital Reserve (RSA 34/35)	Police/Fire	Common Investment	0.00%	-	10,000.00	(36.55)	-	9,963.45	-	187.61	(47.20)	-	140.41	10,103.86
01/01/2017	Evans, William Charitable Trust	Trust	Discretionary /Benefit of the Town	Common Investment	15.37%	490,174.32	-	(2,194.21)	-	487,980.11	3,037.26	13,614.84	(3,881.04)	(5,000.00)	7,771.06	495,751.17
								(14,401.59)								
	Common Trust Fund Total - 5233001215				**100.0%**	**3,128,808.47**	**10,450.00**	**(14,401.59)**	**-**	**3,124,856.88**	**80,163.64**	**88,717.86**	**(25,165.35)**	**(50,825.11)**	**92,891.04**	**3,217,747.92**
																-
	City of Rochester Total					**4,494,695.13**	**1,493,378.39**	**(14,120.53)**	**(23,577.65)**	**7,450,375.34**	**110,266.31**	**166,571.98**	**(35,973.89)**	**(52,930.63)**	**187,933.77**	**7,638,309.11**

CITY OF ROCHESTER, NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2023

CITY OF ROCHESTER, NEW HAMPSHIRE

CONTENTS

FINANCIAL SECTION

Independent Auditors' Report 1-3

Management's Discussion and Analysis 4-11

Basic Financial Statements

Government-Wide Financial Statements
Statement of Net Position 12-13
Statement of Activities 14

Fund Financial Statements

Governmental Funds
Balance Sheet 15
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position 16
Statement of Revenues, Expenditures, and Changes in Fund Balances 17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 18

Proprietary Funds
Statement of Net Position 19-20
Statement of Revenues, Expenses, and Changes in Net Position 21
Statement of Cash Flows 22

Fiduciary Funds
Statement of Fiduciary Net Position 23
Statement of Changes in Fiduciary Net Position 24

Notes to Financial Statements 26-62

CITY OF ROCHESTER, NEW HAMPSHIRE

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION

Budget and Actual
Schedule of Revenues, Expenditures, and Other Financing Sources/Uses - Budget and Actual - General Fund 63
Notes to Required Supplementary Information for General Fund Budget 64

Pension
Schedule of Proportionate Share of the Net Pension Liability 65
Schedule of Pension Contributions 66

OPEB
Schedules of Proportionate Share of the Net OPEB Liability and Contributions 67
Schedule of Changes in the Total OPEB Liability 68

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 69-70

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ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of 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, 2023, 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rochester, New Hampshire, as of June 30, 2023, 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' 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

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.

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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.

Auditors' 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 auditors' 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 18, 2024 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Marcum LLP

Andover, MA
March 18, 2024

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 for the fiscal year ended June 30, 2023.

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, highway 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 the City'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 City's near-term financing decisions. Reconciliations are provided 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 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 $61,121,448, a change of $13,831,410 and net position in business-type activities was $63,251,749, a change of $(470,963).
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of $50,132,044, a change of $17,816,949 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $31,834,635 a change of $3,824,509 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 year.

Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	$ 97,019,901	$ 63,398,856	$ 8,552,817	$ 7,016,981	$ 105,572,718	$ 70,415,837
Capital assets	156,260,798	156,643,269	138,130,788	128,622,004	294,391,586	285,265,273
Total Assets	253,280,699	220,042,125	146,683,605	135,638,985	399,964,304	355,681,110
Deferred Outflows of Resources	20,777,667	19,992,354	655,437	634,771	21,433,104	20,627,125
Liabilities						
Current liabilities	17,037,414	20,045,705	33,371,725	33,715,051	50,409,139	53,760,756
Noncurrent liabilities	163,499,240	137,069,237	49,891,611	37,793,824	213,390,851	174,863,061
Total Liabilities	180,536,654	157,114,942	83,263,336	71,508,875	263,799,990	228,623,817
Deferred Inflows of Resources	32,400,264	35,629,499	823,957	1,042,169	33,224,221	36,671,668
Net Position						
Net investment in capital assets	98,278,330	107,179,856	65,988,727	72,434,464	164,267,057	179,614,320
Restricted	6,800,587	4,373,617	--	--	6,800,587	4,373,617
Unrestricted	(43,957,469)	(64,263,435)	(2,736,978)	(8,711,752)	(46,694,447)	(72,975,187)
Total Net Position	$ 61,121,448	$ 47,290,038	$ 63,251,749	$ 63,722,712	$ 124,373,197	$ 111,012,750

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 $124,373,197 a change of $13,360,447 in comparison to the prior year.

The largest portion of net position, $164,267,057 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, $6,800,587 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 $(46,694,447), primarily resulting from unfunded pension and OPEB liabilities.

Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues						
Changes for services	$ 9,562,901	$ 9,268,166	$ 11,790,932	$ 10,626,780	$ 21,353,833	$ 19,894,946
Operating grants and contributions	44,295,768	40,046,360	100,000	--	44,395,768	40,046,360
Capital grants and contributions	2,820,583	825,360	1,562,751	1,743,336	4,383,334	2,568,696
General revenues						
Property taxes	61,013,237	58,841,664	--	--	61,013,237	58,841,664
Licenses and permits	6,931,777	6,732,559	--	--	6,931,777	6,732,559
Penalities, interest, and other taxes	915,466	1,296,185	--	--	915,466	1,296,185
Grants and contributions not restricted to specific programs	4,050,022	5,917,112	--	--	4,050,022	5,917,112
Investment income (loss)	1,709,185	(623,629)	--	200	1,709,185	(623,429)
Miscellaneous	524,317	1,385,337	--	--	524,317	1,385,337
	131,823,256	123,689,114	13,453,683	12,370,316	145,276,939	136,059,430
Expenses						
General government	12,631,780	10,924,635	--	--	12,631,780	10,924,635
Public safety	16,340,445	15,037,746	--	--	16,340,445	15,037,746
Highway and streets	7,028,365	7,135,862	--	--	7,028,365	7,135,862
Education	74,532,404	69,657,749	--	--	74,532,404	69,657,749
Health and welfare	498,695	363,757	--	--	498,695	363,757
Culture and recreation	2,873,589	2,769,134	--	--	2,873,589	2,769,134
Community development	1,286,571	955,563	--	--	1,286,571	955,563
Community services	1,288,802	1,282,304	--	--	1,288,802	1,282,304
Interest	1,561,195	2,151,045	--	--	1,561,195	2,151,045
Water	--	--	5,553,948	4,221,247	5,553,948	4,221,247
Sewer	--	--	8,320,698	6,942,791	8,320,698	6,942,791
Total Expenses	118,041,846	110,277,795	13,874,646	11,164,038	131,916,492	121,441,833
Change in Net position Before Transfers	13,781,410	13,411,319	(420,963)	1,206,278	13,360,447	14,617,597
Transfer in (out)	50,000	(704,150)	(50,000)	704,150	--	--
Change in Net Position	13,831,410	12,707,169	(470,963)	1,910,428	13,360,447	14,617,597
Net Position - Beginning of Year	47,290,038	34,582,869	63,722,712	61,812,284	111,012,750	96,395,153
Net Position - End of Year	$ 61,121,448	$ 47,290,038	$ 63,251,749	$ 63,722,712	$ 124,373,197	$ 111,012,750

Governmental Activities

Governmental activities for the year resulted in a change in net position of $13,831,410 primarily from strong operating results, and a decrease in the pension and OPEB expense.

Business-Type Activities
Business-type activities for the year resulted in a change in net position of $(470,963). Key elements of this change related to an increase in repairs and maintenance costs as well as nonoperating expenses.

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. Unassigned fund balance may serve as a useful measure of the City'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 $31,834,635, while total fund balance was $41,575,413. The unassigned fund balance changed by $3,824,509 primarily from positive budgetary results of $12,612,152 less the supplemental use of fund balance for capital improvements of $1,468,949 and $5,814,100 used for the fiscal year 2024 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.

General Fund	June 30, 2023	June 30, 2022	Change
Unassigned fund balance	$ 31,834,635	$ 28,010,126	$ 3,824,509
Total fund balance	$ 41,575,413	$ 34,690,732	$ 6,884,681

The total fund balance of the General Fund changed by $6,884,681 during the current fiscal year. Key factors in this change are as follows:

Use of fund balance as a funding source	$ (4,225,250)
Revenue greater than budget	3,079,381
Expenditures less than budget	9,560,792
Non-budgeted General Fund activity	(1,382,928)
Other	(147,314)
	$ 6,884,681

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

	June 30, 2023	June 30, 2022	Change
Capital reserves	$ 2,789,382	$ 2,794,613	$ (5,231)

Nonmajor Governmental Funds
The fund balance of nonmajor governmental funds changed by $10,932,268 primarily from new issuances of bonds for various capital projects.

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 $5,974,774, as the City follows a practice of using unrestricted cash/net position to finance capital improvements and issuing bonds at the 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 $256, exclusive of transfers out.

Capital Assets and Debt Administration

Capital Assets
Total investment in capital assets for governmental and business-type activities at year end amounted to $294,391,586 (net of accumulated depreciation), a change of $9,126,313 from the prior year. This investment in capital assets includes land and land improvements, buildings and improvements, vehicles, equipment, infrastructure, and easements.

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

Governmental Activities		
New addition to construction in progress:		
Strafford Square construction	$	1,173,568
Woodman Myrtle reconstruction		1,974,416
Pavement rehabilitation		1,000,000
Community center roof replacement		354,970
Business-type Activities		
New addition's to construction in progress:		
Colonial Pines sewer construction	$	1,852,771
RTE 202A water main extension		3,415,906

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 $96,119,201, net of unamortized bond premiums $7,088,284, all of which was backed by the full faith and credit of the city.

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 City'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, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets			
Cash and short-term investments	$ 69,741,735	$ --	$ 69,741,735
Investments	12,160,027	--	12,160,027
Receivables			
Property taxes	766,156	--	766,156
User fees	1,459,932	3,190,282	4,650,214
Betterments	--	625,375	625,375
Intergovernmental	4,460,833	2,738,749	7,199,582
Internal balances	6,240,605	(6,240,605)	--
Other current assets	632,751	421,749	1,054,500
Total Current Assets	95,462,039	735,550	96,197,589
Noncurrent Assets			
Receivables			
Property taxes	1,557,862	--	1,557,862
Intergovernmental	--	1,576,662	1,576,662
Capital assets			
Land, easements, and construction in progress	24,806,427	19,531,612	44,338,039
Other assets, net of accumulated depreciation	131,454,371	118,599,176	250,053,547
Total Noncurrent Assets	157,818,660	139,707,450	297,526,110
Total Assets	253,280,699	140,443,000	393,723,699
Deferred Outflows of Resources			
Related to pension	20,068,300	640,420	20,708,720
Related to OPEB	581,185	15,017	596,202
Related to loss on refunding	128,182	--	128,182
Total Deferred Outflows of Resources	20,777,667	655,437	21,433,104

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

CITY OF ROCHESTER, NEW HAMPSHIRE

STATEMENT OF NET POSITION (CONTINUED)

JUNE 30, 2023

	Governmental Activities	Business-Type Activities	Total
Liabilities			
Current Liabilities			
Accounts payable	3,114,290	1,683,083	4,797,373
Accrued liabilities	6,831,693	1,488,465	8,320,158
Unearned revenue	4,991,956	--	4,991,956
Notes payable	--	23,959,572	23,959,572
Performance deposits	2,099,475	--	2,099,475
Current portion of long-term liabilities			
Bonds payable	6,078,056	3,579,653	9,657,709
Loans payable	18,757	783,811	802,568
Compensated absences liability	285,928	--	285,928
Total Current Liabilities	23,420,155	31,494,584	54,914,739
Noncurrent Liabilities			
Bonds payable, net of current portion	49,776,625	36,684,867	86,461,492
Loans payable, net of current portion	168,817	5,488,776	5,657,593
Compensated absences liability, net of current portion	2,805,198	187,981	2,993,179
Net pension liability	90,333,169	2,770,012	93,103,181
Net OPEB liability	14,032,690	396,511	14,429,201
Total Noncurrent Liabilities	157,116,499	45,528,147	202,644,646
Total Liabilities	180,536,654	77,022,731	257,559,385
Deferred Inflows of Resources			
Related to pension	2,176,343	39,227	2,215,570
Related to OPEB	4,766,799	122,341	4,889,140
Taxes paid in advance	25,457,122	--	25,457,122
Other	--	662,389	662,389
Total Deferred Inflows of Resources	32,400,264	823,957	33,224,221
Net Position			
Net investment in capital assets	98,278,330	65,988,727	164,267,057
Restricted for			
Grants and other statutory restrictions	3,637,642	--	3,637,642
Permanent funds	3,162,945	--	3,162,945
Unrestricted	(43,957,469)	(2,736,978)	(46,694,447)
Total Net Position	$ 61,121,448	$ 63,251,749	$ 124,373,197

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, 2023

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	$ 12,631,780	$ 3,607,004	$ 649,672	$ --	$ (8,375,104)	$ --	$ (8,375,104)
Public safety	16,340,445	256,725	177,806	27,000	(15,878,914)	--	(15,878,914)
Highway and streets	7,028,365	59,611	--	2,793,583	(4,175,171)	--	(4,175,171)
Education	74,532,404	4,429,978	41,664,241	--	(28,438,185)	--	(28,438,185)
Health and welfare	498,695	--	160,234	--	(338,461)	--	(338,461)
Culture and recreation	2,873,589	548,869	--	--	(2,324,720)	--	(2,324,720)
Community development	1,286,571	--	285,079	--	(1,001,492)	--	(1,001,492)
Community services	1,288,802	660,714	1,358,736	--	730,648	--	730,648
Interest on long-term debt	1,561,195	--	--	--	(1,561,195)	--	(1,561,195)
Total Governmental Activities	118,041,846	9,562,901	44,295,768	2,820,583	(61,362,594)	--	(61,362,594)
Business-Type Activities							
Water operations	5,553,948	5,550,919	--	867,351	--	864,322	864,322
Sewer operations	8,320,698	6,240,013	100,000	695,400	--	(1,285,285)	(1,285,285)
Total Business-Type Activities	13,874,646	11,790,932	100,000	1,562,751	--	(420,963)	(420,963)
	$ 131,916,492	$ 21,353,833	$ 44,395,768	$ 4,383,334	(61,362,594)	(420,963)	(61,783,557)
		General Revenues and Transfers					
		Property taxes			61,013,237	--	61,013,237
		Licenses and permits			6,931,777	--	6,931,777
		Penalties, interest, and other taxes			915,466	--	915,466
		Grants and contributions not restricted to specific programs			4,050,022	--	4,050,022
		Investment income			1,709,185	--	1,709,185
		Miscellaneous			524,317	--	524,317
		Transfers, net			50,000	(50,000)	-
		Total General Revenues and Transfers			75,194,004	(50,000)	75,144,004
		Change in Net Position			13,831,410	(470,963)	13,360,447
		Net Position					
		Beginning of Year			47,290,038	63,722,712	111,012,750
		End of Year			$ 61,121,448	$ 63,251,749	$ 124,373,197

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

CITY OF ROCHESTER, NEW HAMPSHIRE

GOVERNMENTAL FUNDS
BALANCE SHEET

JUNE 30, 2023

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets			
Cash and short-term investments	$ 68,356,405	$ 1,385,330	$ 69,741,735
Investments	10,125,388	2,034,639	12,160,027
Receivables			
Property taxes	2,324,018	--	2,324,018
User fees	1,459,932	--	1,459,932
Intergovernmental and other	--	4,460,833	4,460,833
Due from other funds	--	12,070,846	12,070,846
Other assets	591,702	41,049	632,751
Total Assets	$ 82,857,445	$ 19,992,697	$ 102,850,142
Liabilities			
Accounts payable	$ 1,306,904	$ 1,807,386	$ 3,114,290
Accrued liabilities	6,273,132	558,561	6,831,693
Unearned revenue	--	4,991,956	4,991,956
Due to other funds	2,099,959	3,730,282	5,830,241
Performance deposits	2,099,475	--	2,099,475
Total Liabilities	11,779,470	11,088,185	22,867,655
Deferred Inflows of Resources			
Unavailable revenues	4,045,440	347,881	4,393,321
Taxes collected in advance	25,457,122	--	25,457,122
Total Deferred Inflows of Resources	29,502,562	347,881	29,850,443
Fund Balances			
Nonspendable	591,702	3,203,994	3,795,696
Restricted	525,594	6,429,345	6,954,939
Committed	2,789,382	--	2,789,382
Assigned	5,834,100	--	5,834,100
Unassigned	31,834,635	(1,076,708)	30,757,927
Total Fund Balances	41,575,413	8,556,631	50,132,044
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 82,857,445	$ 19,992,697	$ 102,850,142

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, 2023

Total Governmental Fund Balances	$ 50,132,044
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	156,260,798
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	20,068,300
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	581,185
Deferred loss on debt refunding to be recognized in interest expense in future periods.	128,182
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	4,393,321
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds.	
Bonds and loans payable	(56,042,255)
Net pension liability	(90,333,169)
Net OPEB liability	(14,032,690)
Compensated absences liability	(3,091,126)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	(2,176,343)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(4,766,799)
Net Position of Governmental Activities	$ 61,121,448

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, 2023

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	$ 58,211,692	$ 2,103,924	$ 60,315,616
Penalties, interest, and other taxes	915,466	--	915,466
Charges for services	7,733,699	1,829,202	9,562,901
Intergovernmental	35,638,019	15,175,371	50,813,390
Licenses and permits	6,931,777	--	6,931,777
Investment income	1,289,682	419,503	1,709,185
Miscellaneous	525,541	8,775	534,316
Total Revenues	111,245,876	19,536,775	130,782,651
Expenditures			
Current			
General government	7,411,436	341,793	7,753,229
Public safety	16,259,603	95,438	16,355,041
Highway and streets	3,209,784	1,334	3,211,118
Education	61,550,600	11,194,852	72,745,452
Health and welfare	462,925	35,770	498,695
Culture and recreation	2,173,892	377,788	2,551,680
Community development	200,000	1,082,082	1,282,082
Community services	1,368	1,287,434	1,288,802
Debt service			
Principal	4,860,131	1,069,529	5,929,660
Interest	1,696,509	266,099	1,962,608
Capital outlay	--	11,805,579	11,805,579
Total Expenditures	97,826,248	27,557,698	125,383,946
Excess (Deficiency) of Revenues Over Expenditures	13,419,628	(8,020,923)	5,398,705
Other Financing Sources (Uses)			
Issuance of bonds	--	11,166,380	11,166,380
Bond premiums	--	1,201,864	1,201,864
Transfers in	160,000	6,584,947	6,744,947
Transfers out	(6,694,947)	--	(6,694,947)
Total Other Financing Sources (Uses)	(6,534,947)	18,953,191	12,418,244
Change in Fund Balance	6,884,681	10,932,268	17,816,949
Fund Equity, at Beginning of Year, as Reclassified	34,690,732	(2,375,637)	32,315,095
Fund Equity, at End of Year	$ 41,575,413	$ 8,556,631	$ 50,132,044

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, 2023

Net Changes in Fund balances - Total Governmental Funds	$ 17,816,949
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	7,427,408
Depreciation	(7,809,879)
The issuance of long-term debt 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	(11,166,380)
Premiums received on issuance of general obligation bonds	(1,201,864)
Repayments of general obligation bonds and loans	5,669,299
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 rever	609,165
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 governmental funds:	
Change in net pension liability and related deferred outflows and inflows	657,533
Change in net OPEB liability and related deferred outflows and inflows	1,210,291
Change in accrued compensated absences liability	(231,848)
Bond premium amortization	244,669
Change in accrued interest on bonds payable	606,067
Change in Net Position of Governmental Activities	$ 13,831,410

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

CITY OF ROCHESTER, NEW HAMPSHIRE

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

JUNE 30, 2023

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Assets			
Current Assets			
User fees receivable	$ 1,554,850	$ 1,635,432	$ 3,190,282
Betterments receivable	279,854	345,521	625,375
Intergovernmental receivables	2,100,442	638,307	2,738,749
Other current assets	331,864	89,885	421,749
Total Current Assets	4,267,010	2,709,145	6,976,155
Noncurrent Assets			
Intergovernmental receivables	--	1,576,662	1,576,662
Capital assets			
Land and construction in progress	3,944,655	15,586,957	19,531,612
Other assets, net of accumulated depreciation	47,327,913	71,271,263	118,599,176
Total Noncurrent Assets	51,272,568	88,434,882	139,707,450
Total Assets	55,539,578	91,144,027	146,683,605
Deferred Outflows of Resources			
Related to pension	334,641	305,779	640,420
Related to OPEB	8,399	6,618	15,017
Total Deferred Outflows of Resources	343,040	312,397	655,437

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

CITY OF ROCHESTER, NEW HAMPSHIRE

PROPRIETARY FUNDS
STATEMENT OF NET POSITION (CONTINUED)

JUNE 30, 2023

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Liabilities			
Current Liabilities			
Accounts payable	625,480	1,057,603	1,683,083
Accrued liabilities	744,963	743,502	1,488,465
Due to other funds	3,911,793	2,328,812	6,240,605
Notes payable	6,873,866	17,085,706	23,959,572
Other current liabilities	--	--	--
Current portion of long-term liabilities			
Bonds payable	1,514,636	2,065,017	3,579,653
Loans payable	416,547	367,264	783,811
Total Current Liabilities	14,087,285	23,647,904	37,735,189
Noncurrent Liabilities			
Bonds payable, net of current portion	13,816,660	22,868,207	36,684,867
Loans payable, net of current portion	3,466,912	2,021,864	5,488,776
Compensated absences liability, net of current portion	76,127	111,854	187,981
Net pension liability	1,447,424	1,322,588	2,770,012
Net OPEB liability	215,038	181,473	396,511
Total Noncurrent Liabilities	19,022,161	26,505,986	45,528,147
Total Liabilities	33,109,446	50,153,890	83,263,336
Deferred Inflows of Resources			
Related to pension	20,498	18,729	39,227
Related to OPEB	68,596	53,745	122,341
Other	276,628	385,761	662,389
Total Deferred Inflows of Resources	365,722	458,235	823,957
Net Position			
Net investment in capital assets	24,599,182	41,389,545	65,988,727
Unrestricted	(2,191,732)	(545,246)	(2,736,978)
Total Net Position	$ 22,407,450	$ 40,844,299	$ 63,251,749

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 NET POSITION

FOR THE YEAR ENDED JUNE 30, 2023

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Operating Revenues			
Charges for services	$ 5,550,919	$ 5,914,042	$ 11,464,961
Other	--	325,971	325,971
Total Operating Revenues	5,550,919	6,240,013	11,790,932
Operating Expenses			
Personnel costs	1,737,999	1,648,644	3,386,643
Non-personnel costs	1,248,118	2,409,115	3,657,233
Depreciation	2,027,772	2,491,223	4,518,995
Total Operating Expenses	5,013,889	6,548,982	11,562,871
Operating Income (Loss)	537,030	(308,969)	228,061
Nonoperating Revenues (Expenses)			
Interest expense	(540,059)	(995,556)	(1,535,615)
Nonoperating grants	--	100,000	100,000
Other expenses	--	(776,160)	(776,160)
Total Nonoperating Revenues (Expenses), Net	(540,059)	(1,671,716)	(2,211,775)
Income Before Transfers and Capital Contributions	(3,029)	(1,980,685)	(1,983,714)
Capital contributions	867,351	695,400	1,562,751
Transfers out	(25,000)	(25,000)	(50,000)
Change in Net Position	839,322	(1,310,285)	(470,963)
Net Position, Beginning of Year	21,568,128	42,154,584	63,722,712
Net Position, End of Year	$ 22,407,450	$ 40,844,299	$ 63,251,749

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, 2023

	Business-Type Activities Enterprise Funds		
	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities			
Receipts from customers and users	$ 5,032,862	$ 5,898,254	$ 10,931,116
Payments to employees	(1,660,046)	(1,613,569)	(3,273,615)
Payments to suppliers	(959,429)	(2,409,117)	(3,368,546)
Net Cash Provided by Operating Activities	2,413,387	1,875,568	4,288,955
Cash Flows From Noncapital Financing Activities			
Transfers out	(25,000)	(25,000)	(50,000)
Nonoperating intergovernmental grants	--	100,000	100,000
Interfund borrowing	(5,128,667)	(7,164,104)	(12,292,771)
Other non-operating income (expense)	--	(1,690,892)	(1,690,892)
Net Cash (Used for) Noncapital Financing Activities	(5,153,667)	(8,779,996)	(13,933,663)
Cash Flows From Capital and Related Financing Activities			
Proceeds of bonds and loans	4,175,170	9,400,300	13,575,470
Proceeds of bond premiums	420,672	1,026,700	1,447,372
Proceeds of notes	3,527,335	2,968,175	6,495,510
Acquisition and construction of capital assets	(6,478,944)	(8,166,982)	(14,645,926)
Principal payments on bonds and loans	(1,687,558)	(1,711,428)	(3,398,986)
Principal payments on notes	--	(691,538)	(691,538)
Interest expense	(554,430)	(1,082,527)	(1,636,957)
Interfund borrowing	2,623,179	4,893,368	7,516,547
Capital contributions	532,752	358,360	891,112
Other nonoperating income (expense)	182,104	(90,000)	92,104
Net Cash Provided by Capital and Related Financing Activities	2,740,280	6,904,428	9,644,708
Net Change in Cash and Short-Term Investments	--	--	--
Cash and Short-Term Investments, Beginning of Year	--	--	--
Cash and Short-Term Investments, End of Year	$ --	$ --	$ --
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating income	$ 537,030	$ (308,969)	$ 228,061
Adjustments to reconcile operating income (loss) to net cash provided by operating activities			
Depreciation	2,027,772	2,491,223	4,518,995
Changes in assets, liabilities, and deferred outflows/inflows			
User fees receivable	(248,011)	(223,902)	(471,913)
Betterments receivable	(270,046)	(117,858)	(387,904)
Other assets	(1,710)	(2,672)	(4,382)
Deferred outflows - related to pension and OPEB	(12,723)	(7,943)	(20,666)
Accounts payable	21,240	(49,055)	(27,815)
Compensated absences liability	16,695	17,194	33,889
Net pension and OPEB liabilities	365,743	273,146	638,889
Deferred inflows - related to pension and OPEB	(290,052)	(297,809)	(587,861)
Deferred inflows - other	267,449	102,213	369,662
Net Cash Provided by Operating Activities	$ 2,413,387	$ 1,875,568	$ 4,288,955

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, 2023

	Private Purpose Trust Funds	Custodial Funds
Assets		
Cash and short-term investments	$ 327,305	$ 416,203
Investments	1,733,455	--
Total Assets	2,060,760	416,203
Net Position		
Restricted for other purposes	2,060,760	416,203
Total Net Position	$ 2,060,760	$ 416,203

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, 2023

	Private Purpose Trust Funds	Custodial Funds
Additions		
Taxes collected for County	$ --	$ 7,077,793
Taxes collected for State of New Hampshire	--	1,918,770
Fees collected for students	--	379,224
Increase in fair value of investments	46,492	--
Total Additions	46,492	9,375,787
Deductions		
Payment of taxes to County	--	7,077,793
Payment of taxes to State of New Hampshire	--	1,918,770
Payments on behalf of students	--	349,911
Other	52,803	--
Total Deductions	52,803	9,346,474
Change in Net Position	(6,311)	29,313
Net Position Restricted for Other Purposes		
Beginning of year	2,067,071	386,890
End of year	$ 2,060,760	$ 416,203

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

NOTE 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 Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. 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 GAAP, these financial statements present the City's and applicable component units for which the City is considered to be financially accountable. In fiscal year 2023, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 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. 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 City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Fund Financial Statements (Continued)

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 enterprise funds 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 City 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.
- 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 be short-term investments.

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 using 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 at the fund perspective), and internal balances at the government-wide perspective.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 and the proprietary fund 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:

Assets	Years
Land improvements	10 - 20
Buildings and 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 and proprietary 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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:

- *Nonspendable* represents amounts that cannot be spent because they are either not in spendable form or 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 capital projects 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.
- *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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND EQUITY

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 GAAP 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.

NOTE 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, 2023. It is anticipated that the deficits in these funds will be eliminated through future departmental revenues, bond proceeds, and transfers from other funds.

NOTE 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 No. 79.

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 deposits to, "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, 2023, $2,241,909 of the City's bank balance of $83,387,167 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.

INVESTMENTS

The following is a summary of the City's investments as of June 30, 2023:

Corporate bonds	$ 543,999
Corporate equities	10,083,862
Fixed income mutual funds	900,231
U.S. Treasury notes	2,365,390
	$ 13,893,482

Custodial Credit Risk

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.

NOTE 3 - DEPOSITS AND INVESTMENTS

Custodial Credit Risk (Continued)

As of June 30, 2023, 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. Investments in the U.S. Treasury and agencies have an implied AAA rating.

As of June 30, 2023, the credit quality ratings, as rated by S+P Global**,** of the City's debt securities were as follows:

		Rating as of Year End				
Investment Type	Amount	AAA	AA	A	BBB	Unrated
Corporate bonds	$ 543,999	$ 24,007	$ 67,147	$ 358,712	$ 94,133	$ --
Fixed income mutual funds	900,231	--	--	--	--	900,231
	$ 1,444,230	$ 24,007	$ 67,147	$ 358,712	$ 94,133	$ 900,231

Concentration of Credit Risk

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.

As of June 30, 2023, the City did not have investments in any one issuer that exceeded 5% of total investments.

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

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.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations was as follows at June 30, 2023:

		Investment Maturities (in Years)		
Investment Type	Amount	Less Than 1	1-5	6-10
Corporate bonds	$ 543,999	$ -	$ 523,948	$ 20,051
U.S. Treasury notes	2,365,390	692,637	1,513,208	159,545
	$ 2,909,389	$ 692,637	$ 2,037,156	$ 179,596

Foreign Currency Risk

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.

At June 30, 2023, the City did not have any investments subject to 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 an asset or a liability 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.

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value(Continued)

- 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 had the following fair value measurements as of June 30, 2023:

		Fair Value Measurements Using:	
Investment Type		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)
Corporate bonds	$ 543,999	$ --	$ 543,999
Corporate equities	10,083,862	10,083,862	--
Fixed income mutual funds	900,231	900,231	--
U.S. Treasury notes	2,365,390	2,365,390	--
	$ 13,893,482	$ 13,349,483	$ 543,999

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.

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Fair Value (Continued)

Matrix pricing is used to value securities based on the security's relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

NOTE 4 - PROPERTY TAXES RECEIVABLE

The City bills property taxes 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 liened 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, 2023 consisted of the following:

	Gross Amount	Current Portion	Long-Term Portion
Tax liens	$ 1,557,862	$ --	$ 1,557,862
Property taxes	766,156	766,156	--
	$ 2,324,018	$ 766,156	$ 1,557,862

TAXES COLLECTED FOR OTHERS

The City collects property taxes for the State of New Hampshire 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.

NOTE 5 - USER FEES RECEIVABLE

Receivables for user charges at June 30, 2023 consisted of the following:

Governmental activities	$ 1,459,932
Water	1,554,850
Sewer	1,635,432
	$ 4,650,214

NOTE 6 - INTERGOVERNMENTAL RECEIVABLES

This balance represents reimbursements requested from federal and state agencies for expenses incurred in fiscal year 2023.

NOTE 7 - INTERFUND 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 a summary of the June 30, 2023 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General Fund	$ --	$ 2,099,959
Nonmajor Governmental Funds		
ARPA American Rescue Plan	4,930,257	--
Capital projects	2,576,389	--
Granite Ridge TIF	2,732,404	--
CRRSA - ESSER II	--	1,035,686
ARPA ESSER III	--	1,109,598
All other funds	1,831,796	1,584,998
	12,070,846	3,730,282
Enterprise Funds		
Water	--	3,911,793
Sewer	--	2,328,812
	--	6,240,605
	$ 12,070,846	$ 12,070,846

NOTE 7 - INTERFUND ACCOUNTS (CONTINUED)

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 a summary of interfund transfers for fiscal year 2023:

	Transfers In	Transfers Out
Governmental Funds		
General Fund	160,000	6,694,947
Nonmajor Governmental Funds	6,584,947	--
Enterprise Funds		
Water Fund	--	25,000
Sewer Fund	--	25,000
	--	50,000
	$ 6,744,947	$ 6,744,947

Transfers out of the General Fund represent the City's practice of financing capital projects with General Fund revenues 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.

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital assets, being depreciated				
Land improvements	$ 7,929,254	$ --	$ --	$ 7,929,254
Buildings and improvements	120,860,176	1,299,760	--	122,159,936
Vehicles and equipment	36,508,893	1,831,808	--	38,340,701
Infrastructure	176,267,305	1,709,009	--	177,976,314
Total Capital Assets, Being Depreciated	341,565,628	4,840,577	--	346,406,205
Less accumulated depreciation for				
Land improvements	(5,688,815)	(371,251)	--	(6,060,066)
Buildings and improvements	(40,196,678)	(2,278,836)	--	(42,475,514)
Vehicles and equipment	(24,820,464)	(2,004,042)	--	(26,824,506)
Infrastructure	(136,435,998)	(3,155,750)	--	(139,591,748)
Total Accumulated Depreciation	(207,141,955)	(7,809,879)	--	(214,951,834)
Total Capital Assets, Being Depreciated, Net	134,423,673	(2,969,302)	--	131,454,371
Capital assets, not being depreciated				
Land	10,593,577	--	--	10,593,577
Easement	1,422,250	--	--	1,422,250
Construction in progress	10,203,769	5,991,850	(3,405,019)	12,790,600
Total Capital Assets, Not Being Depreciated	22,219,596	5,991,850	(3,405,019)	24,806,427
Governmental Activities Capital Assets, Net	$ 156,643,269	$ 3,022,548	$ (3,405,019)	$ 156,260,798
Business-Type Activities				
Capital assets, being depreciated				
Land improvements	$ 4,097,310	$ --	$ --	$ 4,097,310
Buildings and improvements	79,471,859	1,382,617	--	80,854,476
Vehicles and equipment	8,902,771	1,116,743	--	10,019,514
Infrastructure	77,816,335	13,067,786	--	90,884,121
Total Capital Assets, Being Depreciated	170,288,275	15,567,146	--	185,855,421
Less accumulated depreciation for				
Land improvements	(758,408)	(153,392)	--	(911,800)
Buildings and improvements	(29,517,409)	(2,256,529)	--	(31,773,938)
Vehicles and equipment	(7,399,941)	(272,616)	--	(7,672,557)
Infrastructure	(25,061,492)	(1,836,458)	--	(26,897,950)
Total Accumulated Depreciation	(62,737,250)	(4,518,995)	--	(67,256,245)
Total Capital Assets, Being Depreciated, Net	107,551,025	11,048,151	--	118,599,176
Capital assets, not being depreciated				
Land	3,627,217	--	--	3,627,217
Easement	7,500	--	--	7,500
Construction in progress	17,436,262	14,019,965	(15,559,332)	15,896,895
Total Capital Assets, Not Being Depreciated	21,070,979	14,019,965	(15,559,332)	19,531,612
Business-Type Activities Capital Assets, Net	$ 128,622,004	$ 25,068,116	$ (15,559,332)	$ 138,130,788

NOTE 8 - CAPITAL ASSETS (CONTINUED)

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

Governmental Activities	
General government	$ 692,497
Public safety	702,728
Highway and streets	3,871,887
Education	2,352,796
Culture and recreation	165,727
Economic development	4,489
Community services	19,755
Total Governmental Activities	$ 7,809,879
Business-Type Activities	
Water	$ 2,027,772
Sewer	2,491,223
Total Business-Type Activities	$ 4,518,995

NOTE 9 - DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources represent the consumption of net assets by the City that apply to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes. Other deferred outflows of resources consist of losses related to debt refunding as of June 30, 2023.

NOTE 10 - ACCRUED LIABILITIES

Accrued liabilities represent fiscal year 2023 expenditures including accrued payroll paid in fiscal year 2024.

NOTE 11 - UNEARNED REVENUE

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

NOTE 12 - NOTES PAYABLE

The City had notes payable outstanding at June 30, 2023. 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 draw-downs. Upon completion of the project, the original financial assistance agreement is amended to reflect actual project expenditures. A supplemental agreement is then executed between the State and the City containing the final project cost and the repayment schedule.

	Interest Rate	Date of Issuance	Date of Maturity	Balance at 6/30/2022	New Issues	Maturities	Balance at 6/30/2023
NHBFA-REDC-LDI	4.75%	7/31/20	*	$ 2,931,286	$ --	$ (2,931,286)	$ --
Route 202A Water Main Extension	0.00%	4/16/19	*	3,346,531	3,527,335	--	6,873,866
Colonial Pines Sewer Extension Phase 2 Project	2.70%	12/2/19	*	1,272,250	1,229,275	(145,883)	2,355,642
Sewer System Master Plan	2.00%	11/10/21	*	75,000	--	--	75,000
Woodman Area Improvements Project	2.00%	11/2/20	*	132,077	392,171	--	524,248
Route 11 Pump Station Upgrade Project	2.00%	12/18/20	*	178,431	975,988	--	1,154,419
Colonial Press Sewer Extension	0.00%	12/1/18	*	2,783,863	370,741	--	3,154,604
Biosolids Dewatering	0.00%	11/1/19	*	10,367,448	--	(545,655)	9,821,793
				$ 21,086,886	$ 6,495,510	$ (3,622,824)	$ 23,959,572

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

NOTE 13 - LONG-TERM DEBT

GENERAL OBLIGATION BONDS AND LOANS

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.

NOTE 13 - LONG-TERM DEBT (CONTINUED)

GENERAL OBLIGATION BONDS AND LOANS (CONTINUED)

General obligation bonds and direct borrowings outstanding were as follows at June 30, 2023:

Governmental Activities	Original Issue	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/23
General Obligation Bonds				
Public Offerings				
2008 Series A NHMBB - 20 year	$ 692,995	08/15/28	4.00-5.25%	$ 205,000
2012 Series A Bond Issue - 10 year	7,636,243	03/15/22	1.00-3.25%	3,623,200
2012 Series B Bond Issue - 20 year - Repurposed EDA	117,244	03/15/32	2.00-3.25%	66,360
2013 Series A Refunding 2004 bonds	3,896,698	07/15/24	2.00-3.00%	688,791
2015 Series A Bond Issue - 10 year	27,112,080	03/01/35	2.00-5.00%	13,588,251
2016 Refunding - Series 2008 - 10 year	5,167,929	02/15/28	1.94%	2,453,973
2017 Series A Bond Issue - 5 year	10,950,655	06/30/27	2.50-5.00%	6,698,919
2018 Series A Bond Issue - 20 year	4,845,302	08/15/38	4.06%	3,109,775
2020 Series A Bond Issue - 20 year	9,236,000	04/01/40	2.500-5.00%	7,368,000
2022 Series A NHMBB - 20 year	3,146,500	02/15/42	2.20-5.10%	2,826,900
2023 Series A NHMBB - 20 year	1,890,680	02/15/43	3.39%	1,890,680
2022 Series c NHMBB - 20 year	9,275,700	08/15/42	3.36%	9,275,700
Total Public Offerings				51,795,549
Total General Obligation Bonds				51,795,549
Loans - Direct Borrowings				
2014 State Revolving Loan - Washington St Phase 4	1,675,282	06/01/33	3.39%	187,574
Total Loans - Direct Borrowings				187,574
Total Governmental Activities				$ 51,983,123

NOTE 13 - LONG-TERM DEBT (CONTINUED)

GENERAL OBLIGATION BONDS AND LOANS (CONTINUED)

Business-Type Activities	Original Issue	Serial Maturities Through	Interest Rate(s) %	Amount Outstanding as of 6/30/23
General Obligation Bonds				
Public Offerings				
2012 Series A Bond Issue - 20 year	$ 1,137,732	03/15/32	2.00-3.25%	$ 580,440
2013 Series A Bond Issue - Refunding 2004 bonds	8,618,302	08/01/20	2.00-4.00%	201,209
2015 Series A Bond Issue - 20 year	6,973,758	03/01/35	2.00-3.25%	3,004,757
2016 Refunding Series 2008 - 10 year	2,982,072	02/15/28	1.94%	1,416,027
2017 Series A Bond Issue - 5 year	11,609,346	06/30/37	3.00-5.00%	7,129,440
2018 Series A Bond Issue - 20 year	3,194,698	06/30/39	3.37-5.00%	2,330,225
2020 Series A - 20 year	11,019,000	04/01/40	2.50-5.00%	8,637,000
2022 Series A NHMBB - 20 year	387,500	02/15/42	2.20-5.10%	360,800
2023 Series A NHMBB - 20 year	1,390,270	02/15/43	3.39%	1,390,270
2022 Series c NHMBB - 20 year	12,185,200	08/15/42	3.36%	12,185,200
Total Public Offerings				37,235,368
Total General Obligation Bonds				37,235,368
Loans - Direct Borrowings				
2005 State Revolving Loan - Chestnut Hill - Clean Water	879,686	08/01/25	3.49%	131,953
2007 State Revolving Loan - Ground Water Supply - Drinking Water	483,988	09/01/26	3.35%	94,892
2007 State Revolving Loan - Homemakers - Clean Water	341,373	07/01/27	2.14%	107,451
2009 State Revolving Loan - East Rochester I & I - Clean Water	1,852,387	12/01/27	3.69%	463,097
2009 State Revolving Loan - South Main/Solar Bee Pilot - Clean Water	1,335,120	08/01/28	3.49%	400,536
2010 State Revolving Loan - South Main Street - Drinking Water	627,000	02/01/29	2.95%	186,771
2010 State Revolving Loan - Washington Street - Drinking Water	1,997,523	12/01/30	2.86%	971,966
2013 State Revolving Loan - Cocheco Well - Drinking Water	3,381,909	09/01/31	3.10%	923,155
2013 State Revolving Loan - Headworks - Clean Water	1,398,348	02/01/32	2.72%	629,257
2013 State Revolving Loan - Washington St Pump Station - Clean Water	646,346	07/01/31	3.10%	290,856
2014 State Revolving Loan - Washington & Pine St - Drinking Water	388,147	12/01/32	2.72%	113,607
2014 State Revolving Loan - Washington St Phase 4 - Clean Water	1,675,282	06/01/33	3.39%	238,246
2016 State Revolving Loan - New Rte 125 Pump Station	473,212	06/01/35	2.55%	212,975
2016 State Revolving Loan - Drinking Water SRF - 20 Yr	2,248,454	12/01/35	1.96%	1,206,017
2018 State Revolving Loan - WTP Low Lift Pump Station	452,712	12/01/35	1.96%	301,808
Total Loans - Direct Borrowings				6,272,587
Total Business-Type Activities				$ 43,507,955

NOTE 13 - LONG-TERM DEBT (CONTINUED)

FUTURE DEBT SERVICE

The annual payments to retire all general obligation bonds and loans outstanding as of June 30, 2023 were as follows:

	Bonds - Public Offerings		Loans - Direct Borrowings	
Governmental	Principal	Interest	Principal	Interest
2024	$ 5,776,864	$ 1,288,177	$ 18,757	$ 5,727
2025	5,685,091	1,105,161	18,757	5,090
2026	4,649,767	954,587	18,757	4,453
2027	4,471,999	818,476	18,757	3,817
2028	3,856,464	621,774	18,757	3,181
2029	3,389,523	536,887	18,757	2,545
2030	3,126,278	430,677	18,757	1,909
2031	2,929,340	351,748	18,757	1,272
2032	2,952,548	274,599	18,757	637
2033	2,303,168	210,230	18,761	--
2034-2038	9,015,116	392,741	--	--
2039-2043	3,639,391	17,280	--	--
	$ 51,795,549	$ 7,002,337	$ 187,574	$ 28,631

	Bonds - Public Offerings		Loans - Direct Borrowings	
Business-Type	Principal	Interest	Principal	Interest
2024	$ 3,378,365	$ 479,631	$ 783,811	$ 175,290
2025	3,312,768	424,782	790,679	152,652
2026	2,657,918	372,808	796,859	129,805
2027	2,646,383	331,646	753,118	106,780
2028	2,595,945	290,593	741,653	70,137
2029	2,174,555	256,716	624,512	64,237
2030	2,126,454	224,575	493,276	47,402
2031	1,952,291	193,993	485,486	33,313
2032	1,958,532	169,642	367,376	19,970
2033	1,876,923	131,035	149,906	10,007
2034-2038	8,218,181	531,197	285,911	12,597
2039-2043	4,337,053	35,950	--	--
	$ 37,235,368	$ 3,442,568	$ 6,272,587	$ 822,189

NOTE 13 - LONG-TERM DEBT (CONTINUED)

CHANGES IN LONG-TERM LIABILITIES

During the year ended June 30, 2023, the following changes occurred in long-term liabilities:

	Beginning Balance	Additions	Reductions	Ending Balance	Less Current Portion	Equals Long-Term Portion
Governmental Activities						
Bonds payable						
Public offerings	$ 45,967,468	$ 11,166,380	$ (5,338,299)	$ 51,795,549	$ (5,776,864)	$ 46,018,685
Direct placements	331,000	--	(331,000)	--	--	--
Unamortized premium	3,101,937	1,201,864	(244,669)	4,059,132	(301,192)	3,757,940
	49,400,405	12,368,244	(5,913,968)	55,854,681	(6,078,056)	49,776,625
Loans payable (direct borrowings)	338,027	--	(150,453)	187,574	(18,757)	168,817
Compensated absences liability	2,859,278	231,848	--	3,091,126	(285,928)	2,805,198
Net pension liability	69,704,884	20,628,285	--	90,333,169	--	90,333,169
Net OPEB liability	15,041,662	--	(1,008,972)	14,032,690	--	14,032,690
Total	$ 137,344,256	$ 33,228,377	$ (7,073,393)	$ 163,499,240	$ (6,382,741)	$ 157,116,499
Business-Type Activities						
Bonds payable						
Public offerings	$ 26,216,222	$ 13,575,470	$ (2,556,324)	$ 37,235,368	$ (3,378,365)	$ 33,857,003
Direct placements	65,000	--	(65,000)	--	--	--
Unamortized premium	1,716,121	1,447,372	(134,341)	3,029,152	(201,288)	2,827,864
	27,997,343	15,022,842	(2,755,665)	40,264,520	(3,579,653)	36,684,867
Loans payable (direct borrowings)	7,114,755	--	(842,168)	6,272,587	(783,812)	5,488,775
Compensated absences liability	154,092	33,889	--	187,981	--	187,981
Net pension liability	2,160,923	609,089	--	2,770,012	--	2,770,012
Net OPEB liability	366,711	29,800	--	396,511	--	396,511
Total	$ 37,793,824	$ 15,695,620	$ (3,597,833)	$ 49,891,611	$ (4,363,465)	$ 45,528,146

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.

NOTE 14 - DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources represent the acquisition of net assets by the City that applies 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 are 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.

NOTE 15 - GOVERNMENTAL FUNDS - FUND BALANCES

The City's fund balances at June 30, 2023 were comprised of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable			
Prepaid expenditures	$ 591,702	$ --	$ 591,702
Inventory	--	41,049	41,049
Permanent funds	--	3,162,945	3,162,945
Total Nonspendable	591,702	3,203,994	3,795,696
Restricted			
Other grants	6,485	--	6,485
Conservation commission fund	519,109	--	519,109
Special revenue funds			
Granite Ridge TIF	--	2,732,404	2,732,404
Safran Lease TIF	--	395,907	395,907
School lunch fund	--	304,063	304,063
CDBG Grant	--	503,082	503,082
Arena fund	--	355,726	355,726
Other	--	509,331	509,331
Capital projects	--	1,628,832	1,628,832
Total Restricted	525,594	6,429,345	6,954,939
Committed			
Capital reserve funds	2,789,382	--	2,789,382
Total Committed	2,789,382	--	2,789,382
Assigned			
Computer lease program	20,000	--	20,000
Use of fund balance - FY24 budget	5,814,100	--	5,814,100
Total Assigned	5,834,100	--	5,834,100
Unassigned			
General Fund	31,834,635	--	31,834,635
Deficits	--	(1,076,708)	(1,076,708)
Total Unassigned	31,834,635	(1,076,708)	30,757,927
Total Fund Balance	$ 41,575,413	$ 8,556,631	$ 50,132,044

NOTE 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, 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 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	$ 31,834,635
Use of fund balance for fiscal year 2024	5,814,100
Non-spendable for prepaid expenditures	591,702
Other	20,000
Statutory Balance	$ 38,260,437

NOTE 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 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.

NOTE 17 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

PLAN DESCRIPTION (CONTINUED)

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

BENEFITS PROVIDED

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

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

Years of creditable service as of January 1, 2012	Minimum Service	Minimum Age	Benefit Multiplier
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, Contribution rates are 7% for employees and teachers, 11.55% for police, and 11.80% for fire. The City makes 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 contributions to NHRS for the year ended June 30, 2023 were 9,579,325.

NOTE 17 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, 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, 2023, the City reported a liability of $93,103,181, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The proportion of the net pension liability was based on a projection of the 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 1.62310056%.

For the year ended June 30, 2023, the City recognized pension expense of $8,896,008.

In addition, the City reported deferred outflows of resources and deferred inflows of resources related to pension were spotted from the following sources at June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,747,381	$ 357,407
Changes of assumptions	4,952,346	--
Difference between projected and actual earnings on pension plan investments	3,528,491	--
Changes in proportion and differences between contributions and proportionate share of contributions	901,177	1,858,163
Contributions subsequent to the measurement date	9,579,325	--
	$ 20,708,720	$ 2,215,570

NOTE 17 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (CONTINUED)

The amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in fiscal year 2024. Other amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year Ended June 30	Amount
2024	$ 3,124,298
2025	2,932,089
2026	(2,015,579)
2027	4,873,017
	$ 8,913,825

ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% previously 2.50%
Wage inflation	2.75% per year (2.25% for Teachers)
Salary increases	5.40% 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.

NOTE 17 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

ACTUARIAL ASSUMPTIONS (CONTINUED)

The actuarial assumptions used in the June 30, 2021 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 ALLOCATIONS

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.

Asset Class	Target Allocation Percentage		Weighted Average Average Long-Term Expected Real Rate of Return
Bond US Equity	30.00	%	7.60%
Global EX-US Equity	20.00		7.90%
Total domestic equities	50.00		
Real Estate Equity	10.00		6.60%
Private Equity	10.00		8.85%
Total International Equities	20.00		
Private Debt	5.00		7.25%
Total private debt	5.00		
Core US Fixed Income	25.00		3.60%
Total fixed income	25.00		
Inflation	-		2.25%
	100.00	%	

NOTE 17 - NEW HAMPSHIRE RETIREMENT SYSTEM (CONTINUED)

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 proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the 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%
$ 124,920,997	$ 93,103,181	$ 66,649,614

PENSION PLAN FIDUCIARY NET POSITION

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

NOTE 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 GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This 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, 2023. 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's Finance Department.

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.

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

CITY OPEB PLAN (CONTINUED)

Plan Membership

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	44
Active employees	639
	683

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, 2023 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	4.13%, previously 4.09%
Healthcare cost trend rates	7.00% for 2023, decreasing 0.5% per year to an ultimate rate of 4.50% for 2030 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, 2023.

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.

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

CITY OPEB PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total OPEB liability was 4.13%. 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 $8,218,067 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2023.

Changes in the Total OPEB Liability

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

Balance, Beginning of Year	$ 8,991,396
Changes for the year:	
Service cost	469,499
Interest	377,607
Differences between expected and actual experience	(1,335,215)
Changes in assumptions	176,309
Benefit payments	(461,529)
Net Change	(773,329)
Balance, End of Year	$ 8,218,067

The differences between expected and actual experience resulted in a large decrease in the liability. This was mainly due to the large amount of turnover for the school and changes in dates of hire for continuing actives provided by the school.

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

CITY OPEB PLAN (CONTINUED)

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 (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
$ 8,843,041	$ 8,218,067	$ 7,637,547

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 (6.00%)	Current Healthcare Cost Trend Rates (7.00%)	1% Increase (8.00%)
$ 7,415,807	$ 8,218,067	$ 9,146,664

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

For the year ended June 30, 2023, the City recognized an OPEB expense of $(145,136). At June 30, 2023, 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	$ --	$ 4,383,352
Change in assumptions	579,227	505,788
	$ 579,227	$ 4,889,140

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

CITY OPEB PLAN (CONTINUED)

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

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

June 30	Amount
2024	$ (992,242)
2025	(992,237)
2026	(803,074)
2027	(532,468)
2028	(361,847)
Thereafter	(628,045)
	$ (4,309,913)

NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY PLAN

Plan Description

In addition to the OPEB plan discussed above, the City participates in the New Hampshire Retirement System's (NHRS) Medical Subsidy Plan. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit 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.

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY PLAN (CONTINUED)

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 NHRS 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 NHRS Medical Subsidy Plan.

Actuarial Assumptions and Other Inputs

Actuarial assumptions are the same in the New Hampshire 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, 2022 were $2,324,840 and $3,886,294, respectively.

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY PLAN (CONTINUED)

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

For the year ended June 30, 2023, the City and School recognized an OPEB expense related to the NHRS Medical Subsidy of $209,271 and $177,088, respectively. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Outflows of Resources	Inflows of Resources
Net difference between projected and actual OPEB investments	$ 16,975	$ --

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as an increase (decrease) in OPEB expense as follows:

Year Ended June 30	Amount
2024	$ 2,822
2025	733
2026	(6,678)
2027	20,098
	$ 16,975

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 (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
$ 6,743,243	$ 6,211,134	$ 5,747,707

NOTE 18 - OTHER POST-EMPLOYMENT BENEFITS (GASB 75) (CONTINUED)

NEW HAMPSHIRE RETIREMENT SYSTEM MEDICAL SUBSIDY PLAN (CONTINUED)

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, 2023:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
City OPEB Plan	$ 8,218,067	$ 579,227	$ 4,889,140	$ (145,136)
Proportionate share of NHRS Medical Subsidy	6,211,134	16,975	--	386,359
	$ 14,429,201	$ 596,202	$ 4,889,140	$ 241,223

NOTE 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.

NOTE 20 – BEGINNING FUND BALANCE RECLASSIFICATION

The beginning (July 1, 2022) fund balance of the City has been reclassified as follows:

Fund Basis Financial Statements:

	Governmental Funds	
	Capital Projects Fund	Nonmajor Funds
As previously reported	$ (6,920,737)	$ 4,545,100
Implementation of GASB Statement 84	6,920,737	(6,920,737)
As reclassified	$ --	$ (2,375,637)

NOTE 21 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 18, 2024, which is the date of the financial statements were available to be issued.

DEBT

Subsequent to June 30, 2023, the City has incurred the following additional debt:

	Amount	Interest Rate	Issue Date	Maturity Date
2024 Series A NHMBB	$ 6,871,547	3.27%	1/10/2024	2/15/2044

CITY OF ROCHESTER, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2023
(UNAUDITED)

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual Amounts	Positive (Negative)
Revenues				
Property taxes	$ 59,907,431	$ 59,370,182	$ 58,125,754	$ (1,244,428)
Penalties, interest, and other taxes	882,573	882,828	915,466	32,638
Charges for services	7,211,227	7,211,227	7,733,699	522,472
Intergovernmental	33,492,057	34,566,006	35,638,019	1,072,013
Licenses and permits	5,620,310	5,620,310	6,931,777	1,311,467
Investment income	50,000	50,000	1,229,673	1,179,673
Miscellaneous	309,745	309,995	515,541	205,546
Total Revenues	107,473,343	108,010,548	111,089,929	3,079,381
Expenditures				
General government	7,641,642	7,577,492	7,336,196	241,296
Public safety	17,063,757	17,063,757	16,259,603	804,154
Highway and streets	3,523,272	3,545,272	3,209,784	335,488
Education	69,403,394	69,403,400	61,550,600	7,852,800
Health and welfare	532,684	562,684	462,925	99,759
Culture and recreation	2,298,796	2,311,196	2,173,892	137,304
Community services	1,900	1,900	1,368	532
Debt service	6,646,099	6,646,099	6,556,640	89,459
Total Expenditures	107,111,544	107,111,800	97,551,008	9,560,792
Excess of Revenues Over Expenditures	361,799	898,748	13,538,921	12,640,173
Other Financing Sources (Uses)				
Use of fund balance	3,293,250	4,225,250	4,225,250	--
Transfers in	50,000	50,000	160,000	110,000
Transfers out	(3,705,049)	(5,173,998)	(5,312,019)	(138,021)
Total Other Financing Sources (Uses)	(361,799)	(898,748)	(926,769)	(28,021)
Overall Budgetary Excess	$ --	$ --	$ 12,612,152	$ 12,612,152

See independent auditors' report and notes to required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR GENERAL FUND BUDGET

FOR THE YEAR ENDED JUNE 30, 2023

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 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.

	Revenues	Expenditures	Other Financing Sources (Uses)
GAAP basis	$ 111,245,876	$ 97,826,248	$ (6,534,947)
Recognize use of fund balance as funding source	--	--	4,225,250
Remove effect of grant activity in the General Fund	--	--	1,382,928
Other	(155,947)	(275,240)	--
Budgetary Basis	$ 111,089,929	$ 97,551,008	$ (926,769)

See independent auditors' report and notes to required supplementary information.

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, 2023	June 30, 2022	1.62310056%	$ 93,103,181	$ 49,168,484	189.36%	65.12%
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%

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

See notes to the 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

Fiscal Year	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2023	$ 9,397,997	$ 9,579,325	$ (181,328)	$ 50,697,651	18.54%
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%

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

See notes to the 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 OF THE NET OPEB LIABILITY AND CONTRIBUTIONS
(UNAUDITED)

Schedule of Proportionate Share

New Hampshire Retirement System Medical Subsidy

Fiscal Year	Measurement Date	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Net OPEB Liability
June 30, 2023	June 30, 2022	1.64364571%	$ 6,211,134	$ 49,168,484	12.63%	10.64%
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%	6,211,134	44,996,128	13.80%	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

Fiscal Year	Measurement Date	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
June 30, 2023	June 30, 2022	$ 692,123	$ 692,123	$ --	$ 50,697,651	1.37%
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%

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

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

See independent auditors' report

CITY OF ROCHESTER, NEW HAMPSHIRE

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
(UNAUDITED)

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service cost	$ 469,499	$ 650,926	$ 566,969	$ 645,002	$ 728,467	$ 910,490
Interest	377,607	288,157	357,415	425,262	444,800	383,537
Changes of benefit terms	--	--	--	--	--	(699,644)
Differences between expected and actual experience	(1,335,215)	(1,400,249)	(576,927)	(1,349,244)	(1,904,445)	(1,587,781)
Changes of assumptions	176,309	(533,665)	646,213	(15,796)	(260,388)	74,498
Benefit payments, including refunds of member contributions	(461,529)	(407,450)	(427,863)	(437,888)	(423,910)	(476,432)
Net Change in Total OPEB Liability	(773,329)	(1,402,281)	565,807	(732,664)	(1,415,476)	(1,395,332)
Total OPEB Liability - Beginning	8,991,396	10,393,677	9,827,870	10,560,534	11,976,010	13,371,342
Total OPEB Liability - Ending	$ 8,218,067	$ 8,991,396	$ 10,393,677	$ 9,827,870	$ 10,560,534	$ 11,976,010
Covered Employee Payroll	$ 35,630,348	$ 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	23%	21%	29%	28%	24%	28%

Does not include New Hampshire Retirement System Medical Subsidy.

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

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

See independent auditors' report

MARCUM
ACCOUNTANTS ▲ ADVISORS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 18, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Andover, MA
March 18, 2024