

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:
FINANCE COMMITTEE

Meeting Information

Date: July 9, 2019
Time: 7:00 P.M.
Location: City Council Chambers
31 Wakefield Street
Rochester, New Hampshire

Agenda

1. Call to Order
2. Public Input
3. Unfinished Business
4. New Business
 - 4.1 Fire Department FY20 Bid Waiver Request: Page 2
 - 4.2 79E Application 22 So. Main Street: Page 8
 - 4.3 Veterans Credits and Elderly Exemptions-Discussion: Page 24
 - 4.4 Non Union Annual CPI Wage Scale Adjustments: Page 27
 - 4.5 Purchasing Procedures- Administrative Ordinance 7-40 Discussion: Page 31
5. Reports from Finance & Administration
 - 5.1 Report on Tax Deeded Property: Page 40
 - 5.2 Report on Sale of City Property: Page 41
 - 5.3 Monthly Financial Report Summaries June 30, 2019: Page 42
 - FY19 Revenues Page 43
 - FY19 Expenses Page 45
 - FY19 General Fund Salary & Benefits Page 48
6. Other
7. Adjournment

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Fire Department-Bid Waiver Request-Swift Water Boat

Date Submitted: June 24, 2019

Name of Person Submitting Item: Fire Chief Mark Klose

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

Meeting Date Requested: July 9, 2019

Issue Summary Statement: Fire Chief Klose submitted a request for bid waiver related to the swift water rescue boat. FY20 CIP adopted budget for the boat is \$28,000. Finance Department was reluctant to grant the waiver as FY20 budget discussion on the boat purchase was detailed, and Finance recalls Council requested Fire Chief to come back to Council before a boat was actually purchased.

Recommended Action: Approval of the bid waiver.



Sales Quote

Industrial Protection Services, LLC

33 Northwestern Drive, Salem, NH 03079
 125 Roberts Rd, Ste 4, South Portland, ME 04106
www.ipp-ips.com

Date: **14-Jun-2019**

**Bill To: Chief Mark Klose
 Rochester Fire Department
 37 Wakefield Street
 Rochester, NH 03867
 603.330.7183**

Ship to:

mark.klose@rochesternh.net

Salesperson	Shipping Method	Purchase Order No
Kevin LaChapelle	KL WILL DELIVER	BOAT/H2O RSQ GEAR

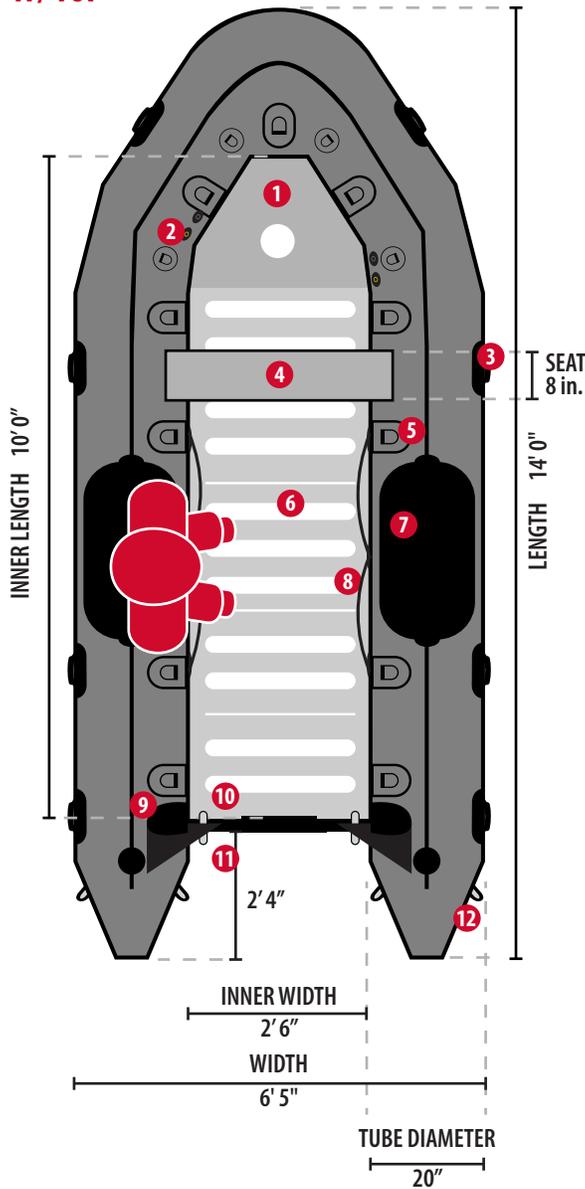
Qty	Item #	Description	Each Price	Line Total
2	23012.02.124	Kokatat Men's Gortex Mens Dry Suit Size: XL Color: RED	906.41	1,812.82
2	23012.02.125	Kokatat Men's Gortex Mens Dry Suit Size:XXL Color: RED	953.75	1,907.50
4	40025.01.101/2149	NRS RapidRescuer PFD	162.18	648.72
6	42604.01.104/2042Y	NRS Havoc Livery Helmet	31.73	190.38
4	55003.02.108	NRS Purest Mesh Duffel Bag	38.78	155.12
4	5000.01.102	NRS Tow Tether	21.09	84.36
4	45101.01.100/1842	NRS Compact Throw Bag	70.52	282.08
8	45301.01.102	Fox 40 Safety Whistle	4.42	35.36
4	47300.02.101	NRS Pilot Knife	35.26	141.04
4	25036.02.102	NRS Tactical Gloves	38.78	155.12
4	30029.01.102/2336	NRS ATB Wet Shoes	49.36	197.44
4	10132.03.101	NRS Expedition Union Suit (THERMALS)	105.77	423.08
4	1580	Stearns Anti Exposure Suits	494.76	1,979.04
1		14' InMar Rescue Boat as Specified with accessories	8,484.85	8,484.85
1		Evinrude 40hp Rescue Pro Jet Prop Motor	7,742.00	7,742.00
1		Load Rite Trailer as Specified	1,345.00	1,345.00

Quoted Freight Charges

Email: klachapelle@ipp-ips.com
 Cell: 603-512-0852 Fax: 978-658-0257

\$ **25,583.91**

A / TOP



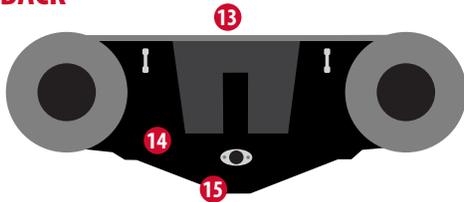
SPECIFICATIONS

Weight capacity: 8 persons / 2,395 lbs.
 Max HP: 40 HP / 225 lbs / Short shaft (15")
 Hull weight: 253 lbs.
 Air chambers: 5 + keel
 Fabric: Hypertex, polyester, 1.5 mm. dual coated material
 Factory warranty: 3 years recreational / 1 year commercial

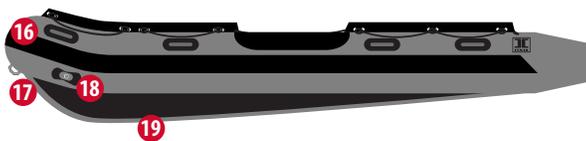
SEC FEATURES

- 1.- A Aluminum floor with anodized aluminum stringers
- 2.- A Inflation and over inflation valves (One for each air chamber)
- 3.- A 8 carry handles, non slip design
- 4.- A 1 seat (1 positions)
- 5.- A 15 interior tie down D-rings (Stainless steel)
- 6.- A Non-skid traction covering on aluminum floor panels
- 7.- A Dive patch
- 8.- A Interior/Exterior lifelines (Peripheral)
- 9.- A Reinforcement on tube transom attachments
- 10.- A Interior transom lifting rings (Stainless steel)
- 11.- A Transom eyes
- 12.- A Two large D-rings on rear tubes (Stainless steel)
- 13.- B Interior aluminum engine mounting plate
- 14.- B Marine plywood transom
- 15.- B Standard self bailer with plug (Pop-up design)
- 16.- C All around rub strake, flat profile, black
- 17.- C Bow handle (Stainless)
- 18.- C Two large tow rings on bow (Stainless steel)
- 19.- C Rubbing strakes for beaching on keel

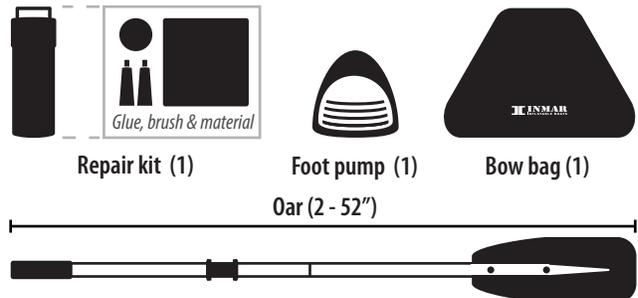
B / BACK



C / SIDE



ACCESSORIES



SHIPPING INFORMATION



BOAT

- Package dimensions: 54x28x18 (0.26 cbm.)
- Package weight: 202 lbs.



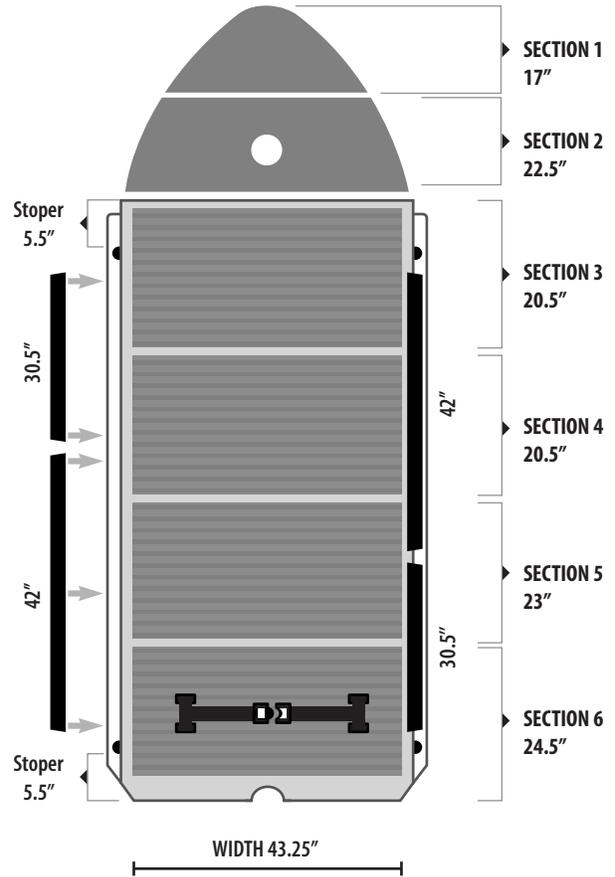
FLOOR

- Package dimensions: 45x29x13 (0.26 cbm.)
- Package weight: 158 lbs.

OPTIONAL EQUIPMENT:

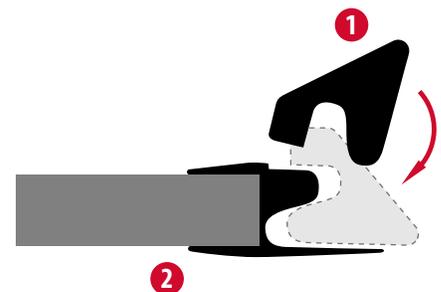
- Quick-Fill field inflation system (SCUBA or SCBA)
- Scuppers set (High volume water drainage)
- Solas reflective panels (High night visibility)

ALUMINUM FLOOR



CORRECT LOCKED POSITION

- SECTIONS
- 1.- Stringers
 - 2.- Aluminum section





Sales Quote

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www.ipp-ips.com

Date: **14-Jun-2019**

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1		Evinrude 40hp Rescue Pro Jet Prop Motor	7,742.00	7,742.00
1		Load Rite Trailer as Specified	1,345.00	1,345.00

Quoted Freight Charges

Email: klachapelle@ipp-ips.com
 Cell: 603-512-0852 Fax: 978-658-0257

\$ **30,901.06**

Maritime Solutions, Inc
1250 East Main Rd.
Portsmouth, RI 02871



QUOTATION

Quote Number: 1160
 Quote Date: Nov 28, 2017
 Page: 1

www.msi-1.com

Voice: 401-682-2244
 Fax: 401-682-1632

Quoted To:
Rochester NH FD 37 Wakefield St Rochester, NH 02867

Customer ID	Good Thru	Payment Terms	Sales Rep
Rochester NH FD	12/28/17	C.O.D.	

Quantity	Item	Description	Unit Price	Amount
2.00	BAB.Profile A14 - GS	A14 Profile / Aluminum / Professional	13,860.00	27,720.00
2.00	Note or comment	Honda Jet 40HP (BF60A1LRT)	9,583.00	19,166.00
2.00	Note or comment	Tiller Conversion	850.00	1,700.00
2.00	Note or comment	Galvanized Steel, Bunk Trailer	1,495.00	2,990.00
			Subtotal	51,576.00
			Sales Tax	
			Freight	
			TOTAL	51,576.00

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: RSA 79E for 22 South Main Street

Date Submitted: 7/1/2019

Name of Person Submitting Item:

Norm and Stacie Vetter, owner

Shannon Alther, Engineer from TMS Architects

E-mail Address:

norm@normanvetterfoundations.com staci@normanvetterfoundations.com

Pod1@tms-architects.com

Meeting Date Requested: July 9, 2019

Issue Summary Statement: Request for tax relief using RSA 79E for 22 South Main Street. The owners will be rehabbing approximately 12,000 square feet of the basement and first floor for restaurant and / or commercial space. The second floor containing 6,000 square feet will be converted from office to residential. Cost of construction is listed as \$1,404,500 which exceeds the \$75,000 or 15% of pre-assessed value which is required. They are requesting tax relief for 11 years.

Recommended Action: RSA 79-E places time limits on the governing body to render a decision. In this case the time period to hold a public hearing before July 22, 2019. A final decision by City Council is required within 45 days of the public hearing.

Request the Finance Committee's support for tax relief on 22 South Main Street to support goals and objectives of the Downtown Revitalization Master Plan. Also request the Finance Committee to recommend the appropriate number of years and covenants in accordance of the provisions of RSA 79-E

79 E Assessment Tax Calculation Sheet for 22 22 So Main St_6-27-2019

Property Address: 22 South Main Street

Baseline Assessed Value: \$ 201,800.00

Estimated Change in Assessed Value **: \$ 798,200.00

Current Tax Rate (TY 2018): \$ 27.52

Estimated Annual Tax Rate Increase (%): 3.00%

Tax Relief Provided

			<u>Cumulative \$</u>
Year #1:	\$	21,966.46	\$ 21,966.46
Year #2:	\$	22,625.46	\$ 44,591.92
Year #3:	\$	23,304.22	\$ 67,896.14
Year #4:	\$	24,003.35	\$ 91,899.49
Year #5:	\$	24,723.45	\$ 116,622.94
Year #6:	\$	25,465.15	\$ 142,088.09
Year #7:	\$	26,229.11	\$ 168,317.20
Year #8:	\$	27,015.98	\$ 195,333.18
Year #9:	\$	27,826.46	\$ 223,159.64
Year #10:	\$	28,661.25	\$ 251,820.89
Year #11:	\$	29,521.09	\$ 281,341.98

** The estimated change in assessed value is determined by Chief Assessor. He has estimated the resultant assessed value of the property once the contemplated upgrades have been completed.

Economic Redevelopment Tax Relief (RSA 79-E)

Parcel #	Street Address	Type	Baseline Value	Term (Years)	Begins	Expires
0116-0158-0000	82 Wakefield Street	Florist	\$369,100	5	4/1/2015	3/31/2020
0120-0360-0000	2 No Main Street	Mix Use	\$549,900	7	4/1/2015	3/31/2022
0120-0394-0000	1 Wakefield Street	Mix Use/Office	\$695,100	7	4/1/2015	3/31/2022
0121-0163-0000	124 No Main Street	Multifamily	\$111,300	7	4/1/2015	3/31/2022

City of Rochester, New Hampshire

Division of Community & Economic Development

31 Wakefield Street, Rochester NH 03867

Application Revised January 1, 2015

Community Revitalization Tax Relief (per RSA 79E)

City of Rochester, New Hampshire

Application must be accompanied by \$150 application fee payable to "City of Rochester"

Date of Preparation: 6-7-2019 (6-28-19 Updates)

Property information

Property address/location: 22 South Main Street

Name of building (if any): Norway Plains Savings Bank

Tax map & lot #: 120 - 363 Year built: 1850

Square Footage: 14,688 SF Condition: Fair

Zoning: Commercial / Office Vacant, how long: 2 Years+/-

Is this structure eligible or listed on the State or National Register of Historic Places, or located in a local, state or federal Historic District? Yes No

Name of District: DTC

Existing Uses: Describe the units by type and size, how many floors

Commercial space / Bank / Offices: 2 floors (1st & 2nd) + full basement level

Change of Use?: Yes: Addition of Residential to Commercial Use

Property Owner

Name (include name of individual): Norman Vetter

Company: Norman Vetter & Staci Vetter Revocable Trust

Mailing address: PO Box 181 Rochester, NH 03866-0181

Telephone #: 603-817-9359 Email: norm@normanvetterfoundations.com

Applicant or Agent Contact:

Name (include name of individual): Shannon Alther

Company: TMS Architects

Mailing address: 1 Cate Street Portsmouth NH 03801

Telephone #: 603-436-4274 Email: pod1@tms-architects.com

EXHIBIT

Proposed Project Information

Name of Architect (if known): Shannon Alther: TMS Architects

Name of Licensed Contractor (if known): TBD

Will the project include rehabilitation of residential units? Yes If yes, how many 5-6 New Units

Are the residential units defined as "affordable"? Yes___No X

(The current affordable rents in the City of Rochester are available at www.NHHFA.org)

Describe the commercial space, square footage, uses and conditions: Rehabilitation of the existing first floor (ground floor) and basement level for restaurant and / or commercial space. This new commercial area will be approximately 12,200 SF +/- in size between the two floors. The second floor (currently office space) containing about 6,000 SF +/- of area, will become the residential portion of the project. A mix of one and two bedroom units are currently planned and will total about 12,000 SF +/- of area. The existing condition is fair and will become above average with the intended work scope.

Please describe in detail the public benefits associated with this project? You may attach

pages to the application for this and the following question. (RSA 79-E:7)

Public benefits of the project include rehabilitation of an existing Downtown building that can offer rental housing at upper floor levels, commercial space at ground floor and basement level and the continuation of a vibrant, historic building for future generations. The critical mass of people at the renovated building could be a positive generator for the Town, surrounding businesses and the Community as a whole.

Explain the project in your own words:

Neo-Classic 2 story building in the heart of Downtown Rochester with a brownstone facade, 4 fluted columns, full upper entablature and roof parapet elements. The building was the introduction to Neo-Classic Architecture at the center of Town when it was built. The proposed project is to revitalize and rehabilitate the existing building into commercial and residential use in keeping with the original architectural style. The updated property will add a much needed influx of people and vibrancy to the Town's main center.

Pre-Rehabilitation Ad Velorum Tax Valuation \$382,700

Please obtain a Property Record Card from the Rochester Assessing Department, and include a copy with the application.

Does the estimated cost of rehabilitation exceed 15% of pre-rehabilitation valuation, or \$75,000, whichever is lower? YES X (exceeds both) NO _____ % _____

\$382,700 x 15% = \$57,405 (15% Pre-rehabilitation Valuation)

\$1,404,500 Cost of Construction far exceeds the \$57,405 (15% Pre-rehabilitation Valuation)

Note: This program is available for projects where the rehabilitation cost equals or exceeds 15% of the pre-rehabilitation assessed valuation or \$75,000, whichever is lower. If your project does not meet this standard, it is not eligible for Tax Relief under RSA 79e.

Project costs

Describe work that will constitute the substantial rehabilitation and estimated/projected costs.

Historic Restoration: Main Street Exterior Facade and entrances	Cost: \$30,000
Sustainability/Efficiency: New HVAC equipment and solar panels	Cost: \$175,000
Interior Alterations: \$40/ SF x 16,000 SF	Cost: \$640,000
Exterior Alterations: Other 3 sides, brickwork, new doors & windows	Cost: \$75,000
Structural: \$10/ SF x 18,000 SF	Cost: \$180,000
Electrical: \$5/ SF x 18,000 SF	Cost: \$90,000
Plumbing: \$2/ SF x 18,000 SF	Cost: \$36,000
Mechanical: \$3/ SF x 18,000 SF	Cost: \$54,000
Safety/Fire Protection: \$2.5/ SF x 18,000 SF	Cost: \$45,000
Other: Contingency of 6% (\$1,325,000 x 6% = \$79,500)	Cost: \$79,500

Expected construction dates. Start: Fall 2019; Finish: Spring 2020

Total project cost: \$1,404,500 (Cost Estimate by TMS Architects based on SF and \$/SF)

Please attach written estimates whenever possible.

Will any state or federal grants or funds be used in this project? Yes _____ No _____
If yes, please provide information in detail on an additional sheet.

Note: *The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.*

Other Approvals and Information

Please include the scheduled date of review or attach the **Notice of Decision** as appropriate:

Project Narrative or Letter of Intent to Planning: _____ Date: 6-24-2019

Historic District Review: _____ Date: X

(Required if Requesting Historic Incentive)

Special Downtown Review: _____ Date: X

Minor Site Review: _____ Date: X

Zoning Board of Adjustment: _____ Date: X

Conservation Commission: _____ Date: X

DPW Driveway/Water/Sewer: _____ Date: X

State Permits or Requirements: _____ Date: X

Other (please specify): _____ Date: X

Application Checklist

(Applications are not complete, and review will not be scheduled, until all supporting items are delivered)

- Completed Application form with signatures. **Yes**
- Application Fee made payable to City of Rochester **Yes**
- Documentation and photos of Historic Information **No**
- Copy of Property Record Card **Yes**
- Description of Public Benefit **Yes**
- Site plans, diagrams, elevations associated with the Project **Yes**
- Cost Estimates associated with the Project **Yes**
- Documentation of State or Federal Funds **No**
- Notice of Decision for Other Reviews **No**
- Request for Tax Relief **Yes**

Request for Community Revitalization Tax Relief

Substantial Rehabilitation Tax Relief Incentive (Up to 5 Years)

Additional Tax Relief Incentive for New Residential Units (Up to 2 Years)

Additional Tax Relief Incentive for Affordable Housing (Up to 4 Years)

Additional Tax Relief for rehabilitation of historic places* (Up to 4 Years)

* *Rehabilitation in accordance with the in accordance with Secretary of Interior's Standards for Rehabilitation.*

Please explain your request for the above tax relief categories. You may attach an additional sheet. The request for the above tax relief categories is based on the desire to rehabilitate the existing historic building into a new and vibrant property in Downtown Rochester. Utilizing the above tax relief options will help reduce initial start-up costs, helps offset upcoming operational costs and allow for 2 to 5 years of anticipated relief for the overall Pro Forma Outline for the project. Additionally, the relief will invest the Town into the process as an added level of support and guidance for the intended project.

Submission of Application

This application must be signed by the property owner. Please submit an electronic version and /or a complete package of information to:

Rochester Community & Economic Development
Mail: 31 Wakefield St, Rochester, NH 03867
Office: 150 Wakefield St, Rochester NH 03867
Karen.Pollard@Rochesternh.net

A \$150.00 application fee (payable to "City of Rochester") must be submitted in order for this application to be considered complete. Please follow up at 603-335-7522 to insure all information and payments have been received.

I (we) hereby submit this application under the Community Revitalization Tax Relief Incentive Statute (NH RSA 79-E) and attest that to the best of my (our) knowledge all of the information herein and in the accompanying materials is true and accurate. I (we) have reviewed the statute and understand that: a) there will be a public review process and public hearing to evaluate the merits of this application; b) I (we) will need to enter into a covenant with the City; and c) I (we) may be required to pay reasonable expenses associated with the creation and recording of the covenant to the Strafford County Registry of Deeds.

Signature of property owner (1):



Printed Name: **Norman Vetter**

Date: **6-7-2019** (6-28-19)

Signature of property owner (2):



Printed Name: **Staci Vetter**

Date: **6-7-2019** (6-28-19)

ATTACHMENT I
City of Rochester RSA 79e Application

The Standards (Department of the Interior regulations 36 CFR 67) pertain to all historic properties listed in or eligible for listing in the National Register of Historic Places.

- 1) A property shall be used for its intended historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
- 2) The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
- 3) Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
- 4) Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
- 5) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
- 6) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
- 7) Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
- 8) Significant archeological resources affected by a project, shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
- 10) New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

ATTACHMENT II
City of Rochester RSA 79e Application

TITLE V
TAXATION

CHAPTER 79-E

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE

Section 79-E:1

79-E:1 Declaration of Public Benefit. –

I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.

II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.

II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.

II-b. It is further declared to be a public benefit to encourage the rehabilitation of historic structures in a municipality by increasing energy efficiency in the preservation and reuse of existing building stock.

III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

Source. 2006, 167:1. 2009, 200:3, 4, eff. July 15, 2009. 2013, 78:1, eff. April 1, 2013.

Section 79-E:2

79-E:2 Definitions. – In this chapter:

I. "Historic structure" means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.

II. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also mean historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter

by the city or town.

III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least \$75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character, and local planning and development goals.

V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.

VI. "Tax relief" means:

(a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.

(b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.

(c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.

VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

Source. 2006, 167:1. 2009, 200:5-7. 2010, 329:1, 2. 2011, 237:1, 2, eff. July 5, 2011. 2013, 78:2, eff. April 1, 2013.

Section 79-E:3

79-E:3 Adoption of Community Revitalization Tax Relief Incentive Program –

I. Any city or town may adopt or modify the provisions of this chapter by voting whether to accept for consideration or modify requirements for requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.

II. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition under RSA 39:3.

III. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A 18

vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

Source. 2006, 167:1. 2010, 329:3, eff. July 20, 2010.

Section 79-E:4

79-E:4 Community Revitalization Tax Relief Incentive. –

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

- (1) The governing body finds a public benefit under RSA 79-E:7; and
- (2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and
- (3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations; and

(4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be

accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith or discrimination.

VI. Municipalities shall have no obligation to grant an application for tax relief for properties located within tax increment finance districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:

(a) The development program or financing plans for such tax increment finance districts; or
(b) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or

(c) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.

Source. 2006, 167:1. 2009, 200:8-11, eff. July 15, 2009.

Section 79-E:5

79-E:5 Duration of Tax Relief Period. –

I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.

I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase or decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for which an election has been made for property appraisal under RSA 75:1-a.

II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.

III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.

IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment relief period.

Source. 2006, 167:1. 2009, 200:12. 2010, 329:4, eff. July 20, 2010.

Section 79-E:6

79-E:6 Resumption of Full Tax Liability. – Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:7

79-E:7 Public Benefit. – In order to qualify for tax relief under this chapter, the proposed substantial rehabilitation must provide at least one of the public benefits, and the proposed replacement must provide one or more of the public benefits to a greater degree than would a substantial rehabilitation of the same qualifying structure, as follows:

- I. It enhances the economic vitality of the downtown;
- II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
 - II-a. It promotes the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures, thereby conserving the embodied energy in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation.
- III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
- IV. It increases residential housing in urban or town centers.

Source. 2006, 167:1. 2009, 200:13, eff. July 15, 2009. 2013, 78:3, eff. April 1, 2013.

Section 79-E:7-a

79-E:7-a Public Benefit Determinations. – Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning and development goals.

Source. 2010, 329:5, eff. July 20, 2010.

Section 79-E:8

79-E:8 Covenant to Protect Public Benefit. –

- I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.
- II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.
- III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition of damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.
- IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.
- V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

Source. 2006, 167:1. 2009, 200:14, eff. July 15, 2009.

Section 79-E:9

79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty. –

I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E: 8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

(a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.

(d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

Source. 2006, 167:1. 2009, 200:15, eff. July 15, 2009.

Section 79-E:10

79-E:10 Lien for Unpaid Taxes. – The real estate of every person shall be held for the taxes levied pursuant to RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:11

79-E:11 Enforcement. – All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80.

Source. 2006, 167:1. 2007, 42:3, eff. July 20, 2007.

Section 79-E:12

79-E:12 Rulemaking. – The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the payment and collection procedures under RSA 79-E:9.

Source. 2006, 167:1, eff. April 1, 2006.

Section 79-E:13

79-E:13 Extent of Tax Relief. –

I. (a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or

(b) Tax relief granted under this chapter shall be calculated on the value in excess of the original

assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed, on the date the application for relief under this chapter is approved.

Source. 2006, 167:1. 2010, 329:6. 2011, 237:3, eff. July 5, 2011.

Section 79-E:14

79-E:14 Other Programs. – The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Source. 2006, 167:1, eff. April 1, 2006.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Veterans Credits & Exemptions

Date Submitted: June 28, 2019

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: July 9, 2019

Issue Summary Statement: Attached is summary of Veterans Credits, and Exemptions. The thresholds were recently changed in March, 2018.

Recommended Action: Discussion/review



City of Rochester, New Hampshire

ASSESSING DEPARTMENT

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

INTEROFFICE MEMORANDUM

TO: Finance Committee

FROM: Jonathan Rice, Chief Assessor 

DATE: June 25, 2019

SUBJECT: Property Tax Exemptions & Credits

Listed below are the most recent increases to the Standard and Optional Veterans' Tax Credit under RSA 72:28 and the Elderly, Disabled and Blind Exemptions under RSA's 72-37, 72-37 b and 72-39.

A resolution authorizing an increase to the Standard and Optional Veterans' Tax Credit from \$250 to \$300 was adopted March 6, 2018 and was initiated for the 2018 tax year. We currently have 1,472 Veterans' that qualify for this tax credit.

A resolution authorizing an increase to the income and asset limitations (as follows) for the Elderly, Disabled and Blind Exemptions was adopted on October 16, 2018 and was initiated for the 2019 tax year

Income Limitations:

Single - increased from \$31,400 to \$35,000
Married - increased from \$41,500 to \$50,000

Asset Limitation:

increased from \$50,000 to \$100,000

Disabled and Blind Exemption (amounts off assessment):

increased from \$48,000 to \$75,000...currently 125 taxpayers qualify

Elderly Exemption (amounts off assessment by age):

65 – 75 increased from \$48,000 to \$75,000...currently 112 taxpayers qualify
75 – 79 increased from \$84,000 to \$100,000...currently 87 taxpayers qualify
80+ increased from \$108,000 to \$125,000...currently 149 taxpayers qualify

ELDERLY EXEMPTIONS 2016

Income Single	Income Married	Asset Limits	Exemption 65 to 74	Exemption 75 to 79	Exemption 80 up
\$ 31,400	\$ 41,500	\$ 50,000	\$ 48,000	\$ 84,000	\$ 108,000

Current Guidelines

\$ 35,000	\$ 50,000	\$ 100,000	\$ 75,000	\$ 100,000	\$ 125,000
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Assessor Recommend

STRAFFORD COUNTY

Town/City	2016 Tax Rate per \$1,000	Income Single	Income Married	Asset Limits	Exemption 65 to 74	Exemption 75 to 79	Exemption 80 up
BARRINGTON	\$26.04	\$ 30,000	\$ 50,000	\$ 125,000	\$ 85,000	\$ 127,500	\$ 161,500
DOVER	\$26.29	\$ 38,000	\$ 52,000	\$ 155,000	\$ 107,000	\$ 149,000	\$ 191,000
DURHAM	\$29.73	\$ 32,500	\$ 43,700	\$ 200,000	\$ 125,000	\$ 175,000	\$ 225,000
FARMINGTON	\$25.03	\$ 30,000	\$ 50,000	\$ 75,000	\$ 50,000	\$ 70,000	\$ 100,000
LEE	\$29.25	\$ 46,500	\$ 59,400	\$ 222,500	\$ 174,000	\$ 210,000	\$ 270,000
MADBURY	\$28.59	\$ 40,000	\$ 50,000	\$ 180,000	\$ 90,000	\$ 110,000	\$ 130,000
MIDDLETON	\$26.16	\$ 21,000	\$ 33,000	\$ 50,000	\$ 20,000	\$ 25,000	\$ 30,000
MILTON	\$28.40	\$ 30,000	\$ 40,000	\$ 75,000	\$ 42,500	\$ 64,000	\$ 85,000
NEW DURHAM	\$22.76	\$ 26,000	\$ 35,000	\$ 60,000	\$ 45,000	\$ 65,000	\$ 90,000
ROCHESTER	\$28.26	\$ 31,400	\$ 41,500	\$ 50,000	\$ 48,000	\$ 84,000	\$ 108,000
ROLLSFORD	\$27.26	\$ 32,000	\$ 36,000	\$ 100,000	\$ 50,000	\$ 75,000	\$ 100,000
SOMERSWORTH	\$32.12	\$ 32,000	\$ 50,000	\$ 100,000	\$ 50,000	\$ 65,000	\$ 75,000
STRAFFORD	\$21.25	\$ 30,000	\$ 40,000	\$ 75,000	\$ 30,000	\$ 40,000	\$ 50,000
MEDIAN	\$ 31,400	\$ 43,700	\$ 100,000	\$ 50,000	\$ 75,000	\$ 100,000	\$ 124,269
AVERAGE	\$ 32,262	\$ 44,662	\$ 112,885	\$ 70,500	\$ 96,885	\$ 124,269	\$ 159,302

TOP 10 LARGEST MUNICIPALITIES BY POPULATION

Town/City	2016 Tax Rate per \$1,000	Income Single	Income Married	Asset Limits	Exemption 65 to 74	Exemption 75 to 79	Exemption 80 up
CONCORD	\$27.67	\$ 33,400	\$ 45,800	\$ 90,000	\$ 72,818	\$ 118,420	\$ 202,124
DERRY	\$27.06	\$ 35,000	\$ 45,000	\$ 150,000	\$ 85,000	\$ 125,000	\$ 165,000
DOVER	\$26.29	\$ 38,000	\$ 52,000	\$ 155,000	\$ 107,000	\$ 149,000	\$ 191,000
KEENE	\$36.39	\$ 27,700	\$ 37,400	\$ 55,000	\$ 29,700	\$ 37,400	\$ 44,900
MANCHESTER	\$23.14	\$ 37,000	\$ 50,000	\$ 90,000	\$ 109,500	\$ 148,500	\$ 195,500
MERRIMACK	\$22.79	\$ 45,000	\$ 60,000	\$ 200,000	\$ 75,000	\$ 100,000	\$ 125,000
NASHUA	\$25.07	\$ 50,000	\$ 50,000	\$ 150,000	\$ 155,000	\$ 180,000	\$ 225,000
PORTSMOUTH	\$17.04	\$ 40,000	\$ 45,000	\$ 175,000	\$ 120,000	\$ 160,000	\$ 200,000
ROCHESTER	\$28.26	\$ 31,400	\$ 41,500	\$ 50,000	\$ 48,000	\$ 84,000	\$ 108,000
SALEM	\$20.43	\$ 34,100	\$ 45,500	\$ 68,300	\$ 68,300	\$ 102,400	\$ 136,500
MEDIAN	\$ 36,000	\$ 45,650	\$ 120,000	\$ 80,000	\$ 121,710	\$ 178,000	\$ 225,000
AVERAGE	\$ 37,160	\$ 47,220	\$ 118,330	\$ 87,032	\$ 120,472	\$ 159,302	\$ 200,000

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: NON-UNION WAGE RANGES ADJUSTMENT

Date Submitted: June 28, 2019

Name of Person Submitting Item: Mark Sullivan, Deputy Finance Director

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

Meeting Date Requested: July 9, 2019

Issue Summary Statement:

Several of the City's labor Collective Bargaining Agreements stipulate for the automatic annual adjustment of the wage ranges (minimum and maximum wage levels) to adjust annually according to changes in the Consumer Price Index. This adjustment is not automatic for the non-unionized personnel regulated by the Merit Plan. The Council in has been approving this Non-Union wage scale adjustments since 2015.

To clarify, this action simply adjusts the minimum wage for new hires and the maximum possible wage for those at the top of the wage scale. It does not constitute an "across the board" increase or a "cost of living adjustment" for non-union personnel. All adjustments for specific employees remain merit based.

Recommended Action:

Recommend adjustment of non-union personnel wage ranges under the Merit Plan according to the Boston –Cambridge-Newton-MA CPI (formerly Boston-Brockton) period Nov-17 to Nov-18 for fiscal year 2019, which was 3.2%. See attached.

Non Union Classification Schedule

Grade	Position Title
1	Library Page
2	No positions in this grade.
3	Custodian (part-time)
4	Legal Assistant I
5	Lead Custodian (inactive position)
6	Legal Assistant II
6	Victim/Witness Advocate
7	Financial Analyst (inactive position)
7	Payroll/Human Resource Specialist
8	Executive Secretary
9	Accountant I
9	Executive Assistant
10	Senior Executive Assistant
11	DPW Operations Manager (inactive position)
11	Accountant II
12	No positions in this grade.
13	Lieutenant Prosecutor
13	Police Lieutenant
13	Police Prosecuting Attorney
14	Human Resource Manager
14	Deputy Finance Director/Deputy Treasurer
14	Police Captain
15	Deputy City Attorney
16	Chief Information Officer (CIO)
16	Deputy Police Chief
17	Director of Finance (inactive position)
18	Fire Chief
18	Chief of Police
18	City Attorney
18	Deputy City Manager - Community Development (inactive)
18	Deputy City Manager - Finance & Administration
18	Director of City Services
19	No positions in this grade

Non-Union Pay Plan

Full and Part-time regular employees

Grade	FY20 ANNUAL			
	Min	Max	Min	Max
1	10.91	14.43	22,683.13	30,496.21
2	14.18	18.75	29,488.07	39,615.29
3	15.31	20.26	31,848.03	42,800.09
4	16.53	21.87	34,391.29	46,214.02
5	17.86	23.63	37,140.76	49,925.80
6	19.29	25.54	40,119.36	53,958.36
7	20.83	27.56	43,327.07	58,242.95
8	22.49	29.75	46,786.82	62,871.22
9	24.29	32.12	50,521.52	67,866.10
10	26.23	34.69	54,554.08	73,296.30
11	28.32	37.46	58,907.40	79,161.84
12	30.59	40.47	63,627.33	85,508.53
13	33.04	43.69	68,713.85	92,313.47
14	35.68	47.19	74,212.79	99,714.13
15	38.53	50.97	80,147.06	107,710.50
16	41.62	55.05	86,561.39	116,325.51
17	44.94	59.46	93,482.00	125,650.80
18	48.53	64.19	100,951.39	135,640.54
19	52.38	69.33	109,016.50	146,500.95

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Consumer Price Index Boston-Cambridge-Newton, MA-NH (1982-84 = 100)

CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS (CPI-U), NOT SEASONALLY ADJUSTED

Boston-Cambridge-Newton, MA-NH All Items 1982-84=100 (R)=Revised													
Year	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Avg.
1998	171.2		171.3		170.9		170.7		172.1		173.3		171.7
1999	174.1		174.8		174.2		175.3		176.8		179.2		176.0
2000	180.2		182.8 (R)		181.7 (R)		183.2		184.3		187.4		183.6
2001	189.0		190.9		190.9		192.1		192.7		192.7		191.5
2002	192.9		194.7		194.8		195.7		199.1		200.4		196.5
2003	199.8		202.8		202.3		203.0		206.8		206.5		203.9
2004	208.4		208.7		208.7		208.9		209.8		211.7		209.5
2005	211.3		214.2		214.6		217.2		220.1		218.6		216.4
2006	220.5		221.3		222.9		225.1		224.5		223.1		223.1
2007	224.432		226.427		226.247		226.929		227.850		230.689		227.409
2008	231.980		233.084		235.344		241.258		238.519		232.354		235.370
2009	230.806		232.155		231.891		233.018		236.596		236.589		233.778
2010	237.266		237.986		238.083		236.132		236.474		238.103		237.446
2011	239.814		242.787		244.574		244.256		245.310		245.030		243.881
2012	245.891		247.166		246.582		246.326		249.488		249.929		247.733
2013	249.957		250.835		250.036		251.067		251.918		252.230		251.139
2014	253.123		254.982		255.209		255.296		255.878		256.262		255.184
2015	254.556		257.013		256.839		256.999		256.643		258.407		256.715
2016	257.215		258.587		260.809		260.800		262.606		261.675		260.496
2017	264.865		265.070		266.256		266.429		269.757		269.149		267.033
2018	272.229		274.591		274.668		275.402		278.663		277.632		275.815
2019	278.976		280.393		280.937								
PERCENT CHANGE FROM TWELVE MONTHS AGO, NOT SEASONALLY ADJUSTED													
1999	1.7		2.0		1.9		2.7		2.7		3.4		2.5
2000	3.5		4.6 (R)		4.3 (R)		4.5		4.2		4.6		4.3
2001	4.9		4.4		5.1		4.9		4.6		2.8		4.3
2002	2.1		2.0		2.0		1.9		3.3		4.0		2.6
2003	3.6		4.2		3.9		3.7		3.9		3.0		3.8
2004	4.3		2.9		3.2		2.9		1.5		2.5		2.7
2005	1.4		2.6		2.8		4.0		4.9		3.3		3.3
2006	4.4		3.3		3.9		3.6		2.0		2.1		3.1
2007	1.8		2.3		1.5		0.8		1.5		3.4		1.9
2008	3.4		2.9		4.0		6.3		4.7		0.7		3.5
2009	-0.5		-0.4		-1.5		-3.4		-0.8		1.8		-0.7
2010	2.8		2.5		2.7		1.3		-0.1		0.6		1.6
2011	1.1		2.0		2.7		3.4		3.7		2.9		2.7
2012	2.5		1.8		0.8		0.8		1.7		2.0		1.6
2013	1.7		1.5		1.4		1.9		1.0		0.9		1.4
2014	1.3		1.7		2.1		1.7		1.6		1.6		1.6
2015	0.6		0.8		0.6		0.7		0.3		0.8		0.6
2016	1.0		0.6		1.5		1.5		2.3		1.3		1.5
2017	3.0		2.5		2.1		2.2		2.7		2.9		2.5
2018	2.8		3.6		3.2		3.4		3.3		3.2		3.3
2019	2.5		2.1		2.3								
PERCENT CHANGE FROM TWO MONTHS AGO, NOT SEASONALLY ADJUSTED													
1999	0.5		0.4		-0.3		0.6		0.9		1.4		
2000	0.6		1.4		-0.6		0.8 (R)		0.6		1.7		

FINANCE COMMITTEE

Agenda Item

Agenda Item Name:

General Ordinances- Administrative Code Chapter 7-Purchasing Procedures 7-40

Date Submitted: June 28, 2019

Name of Person Submitting Item: Mark Sullivan-Deputy Finance Director

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

Meeting Date Requested: July 9, 2019

Issue Summary Statement: A review of the threshold amounts in the Purchasing Procedures, ordinance 7-40, was performed. Attached is summary of the issues that includes City department input, sample thresholds of five other communities, and three year comparisons of bid responses. The memo also addresses sole source vendors, and standardization of equipment and other details that can be covered by the separate Purchasing Policy. The separate Purchasing Policy incorporates details of the ordinance and has additional conditions departments are required to follow. Attached is the Administrative Code Chapter 7-Purchasing Procedures 7-40, and a draft mark up of suggested edits.

Recommended Action: Discussion/review

April 26, 2019

To: Blaine Cox

c: Roland Connors

Fm: Mark Sullivan

Purchasing Policy Changes: Summary

Over the past several weeks I meet with Public Works, Police Department, Fire Department, Recreation Department and Information Technology Services to discuss departmental issues with the current purchasing policy. The general sentiment is the purchasing policy is often too restrictive for the current business environment, and process prevents timely progress. The primary supporting theme is it's becoming increasingly challenging to obtain vendor quotation responses at the lower thresholds of \$1,000 to \$5,000. Departments claim it's not uncommon to wait several days for vendor responses at those thresholds. In order to meet the three comparative price mandate departments often have to contact five or six vendors in order to get three responses. There is also a common belief among departments that vendor networks are frustrated with continuing to supply small value quotations. This could mean we may not be obtaining a vendor's best effort. It does appear that staff and vendor resources are committing more time to the quote process, which is lengthening the turn-around time of project completion. Furthermore, the sealed bid process not only lengthens a project time table, but often returns a low number of responses.

Recognizing the difference between departmental preferences for less restrictions versus the tightly controlled process to control budgets and prevent waste a middle ground is needed. There is certainly merit to some of the common issues departments are experiencing. There are also intangibles that often prove to be more advantageous than a simple side by side price comparison. Departments often have established vendor relationships that incorporate understanding of the City's equipment and various infrastructures, product reliability, and service dependability. The current policy makes it difficult for departments to leverage these intangibles. We are also seeing an increase in department requests for sole source vendors, as well as standardization of equipment plans. Designing and implementing systems that are centered around specific original manufacturer equipment (OEM) has many advantages. In

addition, it is very common for an OEM to utilize a regional distribution networks that narrows supply to a sole regional vendor. However, the requests for sole source and standardization of equipment do not have clear policy guidelines.

In addition, an analysis was performed on FY17, FY18 and FY19 sealed bid results. Approximately 50% of bids only receive 1 & 2 vendor responses. This suggests that the sealed bid process may not be achieving the best pricing in all cases. The sealed bid process requires more detailed information from vendors such as insurance coverage and references, and includes substantial legal terms and conditions. These elements may be reducing vendor interest and responses depending on the type and dollar threshold of the bid offering.

A purchasing policy survey was performed of the following communities; Dover, Somersworth, Derry, Concord, and Portsmouth. There are a lot of variations in thresholds between communities. Three communities have purchasing rules and thresholds as part of general ordinances, and three utilize a separate purchasing policy to manage. Below is the matrix of results.

Thresholds	Rochester	Dover	Somersworth	Derry	Concord	Portsmouth
No PO required purchases under \$1,000			x	x		
Less than \$5,000 No Quotes				x	x	
Less than \$1,000 No Quotes	x	x				
(3) Verbal Quotes \$250-\$2,500			x			
(3) Written Quotes \$2,500-\$10,000			x			
(3) Verbal Quotes \$5001-\$10,000				x		
(3) Written Quotes \$10,001-\$20,000				x		
Sealed Bid over \$20,000				x		
Sealed Bid over \$10,000	x	x	x			x
Comparative Prices \$1,000 to \$10,000	x					x
(3) Verbal Quotes \$1,000-\$4,999		x				
(3) Written Quotes \$5,000-\$9,999		x				
(3) Written Quotes \$5,000-\$50,001					x	
Sealed Bid \$50,000					x	
Purchasing Details						
Rochester-Purchasing Policy						
Derry-Administrative Regulation						
Somersworth-Purchasing Policy						
Dover-Ordinance						
Portsmouth-Ordinance & Policy						
Concord-Ordinance						

Purchasing Policy Recommended Changes:

The following are the suggested changes to incorporate into the purchasing policy.

Small Purchases-Purchases of \$5,000 or less require-only Department Head approval before conversion to a purchase order.

Medium Purchases- Purchases greater than \$5,000 up to \$10,000 require three comparative prices for the same product or service. Approval is required by the Department Head, Finance Director, or Deputy Finance Director before conversion to a purchase order. The three comparative prices may include research through internet, telephone, email communications, or formal vendor quotations.

Large Purchases- Purchases greater than \$10,000 up to \$49,999 - require three (3) detailed quotations from vendors that includes specifications, itemized equipment lists, labor charges, and all other fees. Approval is required by the Department Head, Finance Director, Deputy Finance Director, or both, and City Manager. Quotations must be on a vendors quotation sheet, or letterhead memo. Submission can be electronic or hard copy. Quotations must be attached to the purchase order.

Competitive Bid Purchase: Purchases of \$50,000 or greater must comply with the Competitive Sealed Bid process

State of New Hampshire Bids: Utilization of the approved State of New Hampshire Bids, or any other Finance approved purchasing group, may be substituted for the Larger Value Purchases or the Competitive Sealed Bid process if it is deemed to be in the best interest of the City for cost or time of service requirements.

Exceptions to the above may be allowed under the following

1. At the discretion of City Manager for professional service contracts.
2. Finance approved Sole Source Vendor relationships.
3. Passenger Vehicles, and Pick-ups one (1) ton or less, are waived from the Competitive Sealed Bid process. However, the purchase must comply with the Large Value purchase requirements.
4. Unanticipated service, material or equipment that occurs under an active contract awarded from above process that is not a materially change from the current scope of project.

5. Computers, complex Information Technology (IT) equipment, and software where existing vendor expertise and understanding of the City's IT infrastructure are needed, or in the event of a specialized need, are eligible for a waiver from above purchasing policies if not already covered by a Sole Source Vendor arrangement. Department must demonstrate purchase is in the overall best interest of the City.

Other Conditions:

Sole Source Vendors: It is recognized that sole source vendors can under certain circumstances provide overall benefits to the City, and in some cases is unavoidable. Departments seeking use of Sole Source Vendors must submit detailed explanations of the purchase requirement and how the arrangement is in the overall best interest of the City. A background summary of the vendor should also be included. In addition, a memorandum of understanding (MOU) between the vendor selected and the City shall be required. The MOU shall include vendor commitment to providing their best pricing, product quality and service, and can be of a period not to exceed three (3) years. An MOU greater than one year should identify any price escalation clauses. The department explanation and the MOU must be submitted and approved by the Finance Director, or Deputy Finance Director in advance of need. City Manager and City Council shall be notified of all Sole Source Vendor agreements.

Standardization of Equipment: It is recognized that standardization of equipment can under certain circumstances provide overall benefits to the City. Departments seeking to incorporate a standardization of equipment program must submit a detailed explanation of the intent to standardize, as well as the benefits provided by the standardization. A standardization of equipment program does not automatically equate to a sole source vendor relationship. If a standardization of equipment program requires a sole source vendor the Sole Source Vendor procedure above must also be followed.

Purchase Requisitions/Purchase Orders:

Increase purchase order overage allowance from \$5.00 to \$25.00

Change the department approval structures based on the new purchasing threshold

Change City Manager threshold to \$10,000

Change Finance Director, Deputy Finance Director threshold to \$5,001

Purchase Order Policy-Violations: The Purchase Order Violation memo when initially implemented seemed to increase department's awareness of the policy. The memo served as a tool to make departments recognize they were in violation of the policy. However, the memo process has essentially become a routine step in the process versus a means that reinforces accountability. All invoices still get paid, no other budgetary impact analysis required, and no disciplinary aspects exist. In addition, the requisition to purchase order process can often take several days and in some cases is the reason why a purchase order has a date later than the invoice date. Below is a revised section of the Purchas Order conditions.

No item or service will be paid without a purchase order. The expectation is that purchase orders will be processed through the City's financial management system prior to ordering any item or service. Any item or service of a non-emergency nature ordered, or received, prior to the purchase order requires Department Head explanation of event. The explanation must also address whether budgetary account balances were negatively impacted by the incident. Repeated violations of these terms will be subject to remediation, or suspension of decentralized ordering and purchasing privileges. City Manager and City Council shall also be notified in the event of any of these actions.

The above changes do not appear to be in conflict with the City Charter Chapter 27, or City Ordinance Chapter 11. However, in the City Charter it does state that a City Business Administrator is in charge of all financial oversight. The City Account Manual would require updates if the proposed changes are approved.

§ 7-38 Legal basis.

The provisions of this article governing purchasing procedures to be used by the City of Rochester are incorporated with the Administrative Code in accordance with the requirements of Section 27 of the Rochester City Charter.

§ 7-39 Purchase orders required.

Purchase orders authorized by the proper authority shall be used in all instances.

§ 7-40 Purchasing procedures.

[Amended 9-4-2007; 10-15-2013]

- A. All purchases under one thousand one dollars (\$1,001.) shall have the electronic approval of the department head and Purchasing Department with the limitation that said sum shall not be exceeded for any one item or combination of items to be purchased from any single vendor.
- B. All purchases greater than one thousand dollars (\$1,000.) and less than ten thousand one dollars (\$10,001.) shall have a minimum of three comparable quotes. If three quotes are not available then an exception may be made with the approval of the City Manager, or his/her designee, clearly documenting the reason for the exception in the electronic requisition document. The maximum of ten thousand dollars (\$10,000.) shall not be exceeded for any one item or combination of items to be purchased from any single vendor.
- C. All individual item purchases or contracts over ten thousand dollars (\$10,000.) shall require a competitive sealed bid process and approval of the department head, Finance Director and the City Manager. Exceptions for purchases over ten thousand dollars (\$10,000.) may be allowed at the discretion of the City Manager for professional service contracts, computer software/hardware, passenger vehicles/one-ton vehicles or smaller, or other items where comparative pricing instead of a sealed bid process may be in the best overall interest of the City. The City Council shall be formally notified whenever an exception to the sealed bid process occurs.

§ 7-41 Sale of tax-deeded property.

[Amended 2-1-2005]

- A. In accordance with the provisions of RSA 80:42 and/or 80:80, the City Manager is hereby indefinitely, and until such time as this section is repealed, authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes; provided, however, that a public auction and/or advertised sealed bid sale is held, and the results of said public auction and/or sealed bid sale are confirmed by a majority vote of the City Council. In conducting such public auction and/or sealed bid sale, the City Manager may establish a minimum amount for which the property is to be sold and the terms and conditions of sale.
- B. The City Manager, by ordinance, may be authorized to dispose of tax liens or tax-deeded property in a manner otherwise than provided in this section, as justice may require.
- C. Upon the affirmative two-thirds vote of the Rochester City Council, the City Manager may be authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes without conducting a public auction and/or advertised sealed bid sale, subject to such terms and conditions as the City Council shall establish.
- D. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the City Manager to transfer the tax lien(s) and/or convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the City to retain a mortgage interest in the property, or to reimpose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the Registry of Deeds. This subsection shall not be construed to obligate the City to make any such conveyance or agreement.

§7-38 Legal basis.

The provisions of this article governing purchasing procedures to be used by the City of Rochester are incorporated with the Administrative Code in accordance with the requirements of Section 27 of the Rochester City Charter.

§ 7-39 Purchase orders required.

Purchase orders authorized by the proper authority shall be used in all instances.

§ 7-40 Purchasing procedures.

[Amended 9-4-2007; 10-15-2013]

- A. All purchases shall have electronic approval, and said sums for each category below shall not be exceeded for any one item, or combination of items to be purchased from any single vendor. Approval levels are noted for each category.
- ~~A.B. All All Purchases under one up to five thousand dollars one-dollar (\$1,001-) (\$5,000) shall have the electronic approval of the department head and Purchasing Department, with the limitation that said sum shall not be exceeded for any one item or combination of items to be purchased from any single vendor.~~
- ~~B.C. All purchases greater than one five thousand dollars (\$1,000-) (\$5,000) and less than, or equal to than ten thousand one-dollar (\$10,000) (\$10,001-) shall have a minimum of three comparative comparable prices for the same product or service quotes. The three comparative prices may include research through telephone, electronic communications, or formal vendor quotations. The comparative price research notes must be attached to the requisition request. Approval is required by Department Head, Purchasing Department, Finance Director, or Deputy Finance Director, before conversion to purchase order.~~
- ~~If three quotes are not available then an exception may be made with the approval of the City Manager, or his/her designee, clearly documenting the reason for the exception in the electronic requisition document. The maximum of ten thousand dollars (\$10,000-) shall not be exceeded for any one item or combination of items to be purchased from any single vendor.~~
- C.D. All purchases greater than \$10,000 up to \$49,999 require three (3) detailed quotations from vendors that include specifications, itemized equipment lists, labor charges, and all other fees. Electronic approval is required by the Department Head, Finance Director, or Deputy Finance Director, and City Manager.². Source quotation document must be attached to requisition request.
- D.E. All purchases \$50,000 or greater must comply with the Competitive Sealed Bid process.
- F. Exceptions to the above may be allowed for the following, provided its determined to be in the best overall interest of the City;

I At the discretion of City Manager for professional service contracts

2. Sole Source Vendor Relationships. Advanced approval required by Director of Finance, or Deputy Finance Director.

3. Passenger vehicles, (1) ton, or less, pick- ups. Advanced approval required by Director of Finance, or Deputy Finance Director.

4.Computers, complex Information Technology (IT) equipment, and software. Advanced approval required by Director of Finance, Deputy Finance Director

~~E. All individual item purchases or contracts over ten thousand dollars (\$10,000.) shall require a competitive sealed bid process and approval of the department head, Finance Director and the City Manager. Exceptions for purchases over ten thousand dollars (\$10,000.) may be allowed at the discretion of the City Manager for professional service contracts, computer software/hardware, passenger vehicles/one ton vehicles or smaller, or other items where comparative pricing instead of a sealed bid process may be in the best overall interest of the City. The City Council shall be formally notified whenever an exception to the sealed bid process occurs.~~

§ 7-41 Sale of tax-deeded property.

[Amended 2-1-2005]

- A. In accordance with the provisions of RSA 80:42 and/or 80:80, the City Manager is hereby indefinitely, and until such time as this section is repealed, authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes; provided, however, that a public auction and/or advertised sealed bid sale is held, and the results of said public auction and/or sealed bid sale are confirmed by a majority vote of the City Council. In conducting such public auction and/or sealed bid sale, the City Manager may establish a minimum amount for which the property is to be sold and the terms and conditions of sale.
- B. The City Manager, by ordinance, may be authorized to dispose of tax liens or tax-deeded property in a manner otherwise than provided in this section, as justice may require.
- C. Upon the affirmative two-thirds vote of the Rochester City Council, the City Manager may be authorized to transfer tax liens upon real property acquired by the City at a Tax Collector's sale for nonpayment of taxes thereon and/or to convey property acquired by the City by tax deed for nonpayment of taxes without conducting a public auction and/or advertised sealed bid sale, subject to such terms and conditions as the City Council shall establish.
- D. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the City Manager to transfer the tax lien(s) and/or convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the City to retain a mortgage interest in the property, or to reimpose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the Registry of Deeds. This subsection shall not be construed to obligate the City to make any such conveyance or agreement.

FY19 1000-114001 Tax Forclosure Account Reconciliation

Map	Lot	Block	Name	No.	Street	Deed Date	Original Amount	May-2019 Balance	Jun-2019 Activity			Jun-2019 Balance	Note
									Add	Remove	Adjust		
0105	0020	0000	Royal Corson	0	Autumn Street (ER)	09/23/1993	545.53	545.53	-	-	-	545.53	
0141	0027	0000	Kane Gothic Brickyard	58	Pickering Road	07/30/1996	112,319.02	112,319.02	-	-	-	112,319.02	
0141	0027	0000	Q-tien (combined with Map 141 Lot 27 April 1993)	58	Pickering Road	07/30/1996	9,604.10	9,604.10	-	-	-	9,604.10	
0115	0008	0000	Rand Betty D & Welch Heidi M	5	Lois Street	07/14/2016	24,170.55	24,170.55	-	-	-	24,170.55	
0203	0001	0024	Hamilton David E & Cassandra L	3	Atwood Street	10/18/2017	5,005.30	5,005.30	-	-	-	5,005.30	
0100	0010	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	2,476.18	2,476.18	-	-	-	2,476.18	
0201	0023	0000	Spaulding Ave Industrial Complex LLC	10	Spaulding Ave	11/01/2017	11,861.48	11,861.48	-	-	-	11,861.48	
0201	0024	0000	Spaulding Ave Industrial Complex LLC	20	Spaulding Ave	11/01/2017	870,746.16	710,746.16	-	-	-	710,746.16	Monthly Payment Per Agreement
0201	0025	0000	Spaulding Ave Industrial Complex LLC	25	Milton Road	11/01/2017	2,208.25	2,208.25	-	-	-	2,208.25	
0121	0070	0000	Akerman Heidi	12-14	Spaulding Ave	11/01/2017	125,908.78	125,908.78	-	-	-	125,908.78	
0136	0070	0011	Yee Family Revocable Trust	11	North Main Street	11/21/2017	42,298.35	42,298.35	-	-	-	42,298.35	
0125	0035	0001	Angers Apartments Inc	35	Bramber II	03/12/2018	71,233.67	71,233.67	-	-	-	71,233.67	
0239	0120	0000	Donald Breton	0	Linden Street	01/14/2019	19,733.94	19,733.94	-	-	-	19,733.94	
0108	0043	0000	Roger W Hartwell	0	Dora Drive	01/14/2019	1,006.14	1,006.14	-	-	-	1,006.14	
0259	0016	0094	Paul T & Susan D Edgar	0	Broadway Street	01/14/2019	12,393.66	12,393.66	-	-	-	12,393.66	
0222	0004	0120	Donna M Day	3	Henry Drive	04/22/2019	10,520.04	10,520.04	-	-	-	10,520.04	Redeemed by former owner
0135	0001	0025	Roxanne M & Andrea & Christopher Loomis	12	Downfield Lane	04/22/2019	12,375.86	12,375.86	-	-	-	12,375.86	
0216	0026	0046	Robert S & Elizabeth Taylor	25	Royal Crest MHP	04/22/2019	10,489.43	10,489.43	-	-	-	10,489.43	Sale to former owner
0256	0070	0039	Kathryn E Casler	24	Cherokee Way	04/22/2019	9,138.22	9,138.22	-	-	-	9,138.22	
0256	0070	0045	Robert R & Nancy M Garon	10	Lanai Drive	04/22/2019	14,004.65	14,004.65	-	-	-	14,004.65	
0204	0080	0108	John S & Barbara C Brock	7	Martingue Drive	04/22/2019	18,923.40	18,923.40	-	-	-	18,923.40	
0259	0016	0037	Norman Welsh	40	Day Lilly Lane	04/22/2019	13,028.41	13,028.41	-	-	-	13,028.41	
				24	Damours Ave	04/22/2019	3,601.56	3,601.56	-	-	-	3,601.56	
			Totals				1,407,760.15	1,247,760.15	(21,009.47)	-	-	1,226,750.68	

Updated as of 06-30-2019

FY19 Sale of City Property (11081-405801)
as of June 30, 2019

Map	Lot	Block	No.	Street	Date	Amount	Note
0205	0216	0000	131	Milton Road	07/20/2018	122,729.25	Deeded Property Redeemed by former owner
0205	0216	000A	131 A	Milton Road	07/20/2018	6,813.00	Deeded Property Redeemed by former owner
0222	0004	0119	9	Downfield Lane	08/31/2008	8,408.79	Deeded Property Redeemed by former owner
0251	0199	A000	3	Ridgewood Drive	09/24/2018	12,835.72	Deeded Property Redeemed by former owner
0253	0030	0000	82	Strafford Road	09/26/2018	2,500.00	Deeded Property Sold at Auction (Down Pmt)
0121	0185	0000	5	Maple Street	10/02/2018	5,000.00	Deeded Property Sold at Auction (Down Pmt)
0253	0030	0000	82	Strafford Road	10/16/2018	1,500.00	Deeded Property Sold at Auction (Closed)
0121	0185	0000	5	Maple Street	10/18/2018	15,000.00	Deeded Property Sold at Auction (Closed)
0241	0004	0023	23	Cleo Circle	11/30/2018	6,084.02	Deeded Property Sold to the MH Park Owner
0257	0002	0012	19	Sagebrush Drive	02/25/2019	5,000.00	Auction Deposit - Affordable Mobiles LLC
0211	0016	0000	141	Salmon Falls Road	02/25/2019	2,500.00	Auction Deposit - Richard A Gray
0253	0065	0123	108	Briar Drive	02/25/2019	1,000.00	Auction Deposit - James St Jean
0235	0026	0000	70	Strafford Road	02/25/2019	5,000.00	Auction Deposit - James St Jean
0241	0004	0129	118	Jamey Drive	02/25/2019	2,500.00	Auction Deposit - Dennis Dandawa
0257	0002	0012	19	Sagebrush Drive	03/20/2019	18,150.42	Deeded Property Sold at Auction (Closed)
0211	0016	0000	141	Salmon Falls Road	03/20/2019	2,000.00	Deeded Property Sold at Auction (Closed)
0241	0004	0129	118	Jamey Drive	03/20/2019	8,000.00	Deeded Property Sold at Auction (Closed)
0253	0065	0123	108	Briar Drive	03/27/2019	750.00	Deeded Property Sold at Auction (Closed)
0235	0026	0000	70	Strafford Road	03/27/2019	9,000.00	Deeded Property Sold at Auction (Closed)
0253	0067	0018	44	Cormier Drive	05/07/2019	2,000.00	Deeded Property Sold to Bruce Robinson
0241	0004	0014	54	Cleo Circle	05/23/2019	7,340.86	Deeded Property Redeemed by former owner
0259	0016	0094	3	Henry Drive	06/05/2019	7,500.00	Deeded Property Redeemed by former owner
0135	0001	0025	25	Royal Crest MHP	06/26/2019	4,000.00	Deeded Property Sold to former owner
						255,612.06	

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of June 2019.

For the full detail report, click here: [June 2019 Financial Detail Report](#)

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: July 9, 2019

Issue Summary Statement

Fiscal Year 2019 is 100% complete. As of June 30, 2019 overall General Fund expenses are at 95.9%, with overall General Fund salaries & benefits at 95.3%. General Fund Revenues collected are 101.3% of estimated FY19 budget. However, there are many fiscal year end journal entries that are pending, which will change these initial percentages. The summary reports are attached.

FOR 2019 12

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
1000 GENERAL FUND						
11011 ECONOMIC DEVELOPMENT REVENUE	0	0	0	540.00	-540.00	100.0%
11031 CITY CLERK REVENUE	113,210	0	113,210	127,858.82	-14,648.82	112.9%
11051 ASSESSORS REVENUES	0	0	0	291.50	-291.50	100.0%
11061 BUSINESS OFFICE REVENUE	100,000	0	100,000	632,312.29	-532,312.29	632.3%
11062 BUSINESS OFFICE REVENUE	1,000	0	1,000	71.55	928.45	7.2%
11071 TAX COLLECTOR REVENUE	31,147,131	430,780	31,577,911	32,866,625.41	-1,288,714.41	104.1%
11072 TAX COLLECTOR REVENUE	0	2,029	2,029	0.00	2,029.00	0.0%
11081 GENERAL OVERHEAD REVENUE	3,759,605	1,948,941	5,708,546	4,009,198.28	1,699,347.72	70.2%
11082 GENERAL OVERHEAD REVENUE	1,547,810	873	1,548,683	1,548,683.19	-1.19	100.0%
11091 PUBLIC BLDGS REVENUE	0	0	0	32,962.40	-32,962.40	100.0%
11101 PLANNING	16,250	0	16,250	40,269.10	-24,019.10	247.8%
11201 REV LEGAL OFFICE	50,000	0	50,000	50,315.33	-315.33	100.6%
12011 POLICE CITY REVENUE	277,850	0	277,850	416,518.51	-138,668.51	149.9%
12021 FIRE CITY REVENUE	23,000	0	23,000	27,900.16	-4,900.16	121.3%
12022 FIRE STATE REVENUE	52,668	0	52,668	6,750.00	45,918.00	12.8%
12031 DISPATCH CENTER	60,290	0	60,290	59,354.91	935.09	98.4%
12041 CODE ENFORCEMENT REVENUE	394,025	0	394,025	474,313.24	-80,288.24	120.4%
13011 PUBLIC WORKS REVENUE	33,700	0	33,700	125,925.43	-92,225.43	373.7%
13012 STATE HIGHWAY SUBSIDY	610,000	24,612	634,612	633,651.17	960.83	99.8%
14011 WELFARE REVENUE	5,000	0	5,000	4,051.31	948.69	81.0%
14021 RECREATION REVENUE	122,000	0	122,000	191,307.90	-69,307.90	156.8%
14031 LIBRARY REVENUE	16,050	0	16,050	11,232.41	4,817.59	70.0%
TOTAL GENERAL FUND	38,329,589	2,407,235	40,736,824	41,260,132.91	-523,308.91	101.3%
5001 WATER ENTERPRISE FUND						
510001 WATER WORKS REVENUE	6,937,368	182,000	7,119,368	3,519,552.67	3,599,815.33	49.4%
TOTAL WATER ENTERPRISE FUND	6,937,368	182,000	7,119,368	3,519,552.67	3,599,815.33	49.4%
5002 SEWER ENTERPRISE FUND						
520001 SEWER WORKS REVENUE	8,371,926	60,000	8,431,926	4,245,057.65	4,186,868.35	50.3%
520002 SEWER WORKS REVENUE	387,879	0	387,879	72,964.00	314,915.00	18.8%
TOTAL SEWER ENTERPRISE FUND	8,759,805	60,000	8,819,805	4,318,021.65	4,501,783.35	49.0%

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
5003 ARENA ENTERPRISE FUND						
530001 ARENA REVENUE	393,979	0	393,979	388,171.15	5,807.85	98.5%
TOTAL ARENA ENTERPRISE FUND	393,979	0	393,979	388,171.15	5,807.85	98.5%
6000 COMMUNITY CENTER SP REV FUND						
600001 COMMUNITY CENTER REVENUE	841,000	0	841,000	707,979.22	133,020.78	84.2%
TOTAL COMMUNITY CENTER SP REV FUND	841,000	0	841,000	707,979.22	133,020.78	84.2%
GRAND TOTAL	55,261,741	2,649,235	57,910,976	50,193,857.60	7,717,118.40	86.7%

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CITY OF ROCHESTER
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	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1000 GENERAL FUND							
11000051 CITY MANAGER	438,369	0	438,369	458,964.71	8,451.67	-29,047.38	106.6%
11012351 ECONOMIC DEVELOPMENT	480,918	3,201	484,119	457,750.12	9,225.82	17,143.06	96.5%
11020050 IT SERVICES	634,414	82,613	717,027	716,775.95	15,709.56	-15,458.51	102.2%
11030051 CITY CLERK	307,946	10,565	318,511	317,276.00	13,401.27	-12,166.27	103.8%
11040050 ELECTIONS	49,277	0	49,277	42,136.49	84.00	7,056.51	85.7%
11050070 ASSESSORS	438,675	3,155	441,830	428,563.39	4,079.72	9,186.89	97.9%
11060051 BUSINESS OFFICE	532,313	-675	531,638	400,999.11	8,108.47	122,530.42	77.0%
11063151 HUMAN RESOURCES	179,129	675	179,804	175,401.69	2,941.48	1,460.83	99.2%
11070070 TAX COLLECTOR	352,603	11,860	364,463	352,751.84	515.23	11,195.93	96.9%
11080050 GENERAL OVERHEAD	900,352	-190,518	709,834	510,053.55	7,614.47	192,165.98	72.9%
11090050 PB CITY WIDE 50	655,952	2,671	658,623	631,569.67	48,948.20	-21,894.87	103.3%
11090051 PB CITY HALL 51	60,635	6,000	66,635	76,800.87	3,648.93	-13,814.80	120.7%
11090052 PB OPERA HOUSE 52	44,815	0	44,815	44,690.67	.00	124.33	99.7%
11090054 PB CENTRAL FIRE 54	10,959	0	10,959	10,050.95	689.33	218.72	98.0%
11090055 PB GONIC FIRE 55	10,544	0	10,544	9,021.33	989.07	533.60	94.9%
11090056 PB LIBRARY 56	18,920	0	18,920	18,920.00	.00	.00	100.0%
11090057 PB DPW GARAGE 57	11,874	0	11,874	11,117.73	435.00	321.27	97.3%
11090059 PB ER FIRE STATION 59	750	0	750	475.24	.00	274.76	63.4%
11090061 PB HISTORICAL MUSEUM 61	1,440	0	1,440	759.01	411.00	269.99	81.3%
11090063 PB HANSON POOL 63	5,005	0	5,005	3,336.97	81.23	1,586.80	68.3%
11090064 PB GONIC POOL 64	7,380	0	7,380	5,169.51	371.57	1,838.92	75.1%
11090065 PB EAST ROCHESTER POOL 65	2,650	0	2,650	1,346.07	.00	1,303.93	50.8%
11090068 PB GROUNDS 68	9,285	0	9,285	8,386.80	837.54	60.66	99.3%
11090069 PB DOWNTOWN 69	17,000	0	17,000	10,444.84	597.02	5,958.14	65.0%
11090070 PB REVENUE BUILDING 70	22,170	0	22,170	18,022.88	4,222.74	-75.62	100.3%
11090071 PB PLAYGROUNDS 71	1,000	0	1,000	868.09	.00	131.91	86.8%
11090075 PB NEW POLICE STATION	21,160	0	21,160	20,193.75	966.24	.01	100.0%
11090077 PB ANNEX	29,022	-6,000	23,022	2,767.80	741.00	19,513.20	15.2%
11102051 PLANNING	388,048	5,305	393,353	378,247.46	3,876.40	11,229.14	97.1%
11200051 LEGAL OFFICE	569,274	-6,459	562,815	514,257.54	4,867.42	43,690.04	92.2%
12010053 PD ADMINISTRATIVE SERVICES	1,906,242	0	1,906,242	1,846,516.41	30,487.84	29,237.75	98.5%
12012453 PD PATROL SERVICES	4,825,787	-725	4,825,062	4,325,453.46	.00	499,608.48	89.6%
12012553 PD SUPPORT SERVICES	413,351	0	413,351	405,687.41	.00	7,663.59	98.1%
12020054 FIRE DEPARTMENT	4,552,980	4,664	4,557,644	4,330,386.05	61,676.49	165,581.46	96.4%
12020055 FIRE DEPT 55 GONIC SUBSTAT	28,735	0	28,735	16,115.98	2,303.34	10,315.68	64.1%
12020754 CALL FIRE	31,207	0	31,207	25,834.94	83.16	5,372.06	82.8%
12030354 EMERGENCY MANAGEMENT	56,168	0	56,168	8,201.84	83.16	47,883.00	14.8%
12030153 DISPATCH CENTER	746,982	0	746,982	727,474.62	6,336.66	13,170.72	98.2%
12040051 CODE ENFORCEMENT	580,962	5,217	586,179	571,186.62	4,304.71	10,687.67	98.2%
12050050 AMBULANCE	59,874	0	59,874	59,873.92	.00	.00	100.0%

CITY OF ROCHESTER
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	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13010057 PUBLIC WORKS	2,131,690	75,346	2,207,036	2,109,568.64	72,236.97	25,230.39	98.9%
13010957 WINTER MAINTENANCE	507,413	30,100	537,513	532,408.78	11,240.00	-6,135.78	101.1%
13020050 CITY LIGHTS	243,000	0	243,000	193,538.60	35,795.66	13,665.74	94.4%
14010051 WELFARE	483,357	2,504	485,861	436,099.56	9,166.01	40,595.43	91.6%
14022072 RECREATION ADMINISTRATION	619,037	10,216	629,253	617,208.23	5,757.39	6,287.38	99.0%
14022150 RECREATION PLAYGROUNDS/CAM	98,265	-2,280	95,985	88,399.32	3,730.48	3,855.20	96.0%
14022250 RECREATION POOLS	81,025	-120	80,905	81,296.62	3,234.59	-3,626.21	104.5%
14030056 LIBRARY	1,233,378	2,501	1,235,879	1,188,165.61	12,636.37	35,077.02	97.2%
15000051 COUNTY TAX	6,551,172	-155,725	6,395,447	6,395,447.00	.00	.00	100.0%
17010051 TRANSFERS/PAYMENTS DEBT SV	4,295,199	0	4,295,199	4,044,179.51	.00	251,019.49	94.2%
17030050 OVERLAY	92,256	164,492	256,748	96,113.06	.00	160,634.94	37.4%
17040051 TRANSFER TO CIP & OTHER FU	2,589,630	1,888,652	4,478,282	4,478,282.06	.00	.00	100.0%
TOTAL GENERAL FUND	38,329,589	1,947,235	40,276,824	38,204,558.27	400,804.05	1,671,461.68	95.9%
5001 WATER ENTERPRISE FUND							
51601057 WATER WORKS EXPENSE	5,692,634	184,140	5,876,774	4,004,688.88	18,956.98	1,853,128.14	68.5%
51601073 WATER TREATMENT PLANT	1,183,119	-2,140	1,180,979	1,100,777.14	32,526.43	47,675.43	96.0%
51601570 WATER REVENUE OFFICE	61,615	0	61,615	61,012.73	102.45	499.82	99.2%
TOTAL WATER ENTERPRISE FUND	6,937,368	182,000	7,119,368	5,166,478.75	51,585.86	1,901,303.39	73.3%
5002 SEWER ENTERPRISE FUND							
52602057 SEWER WORKS EXPENSE	5,107,442	60,000	5,167,442	4,454,897.69	13,158.30	699,386.01	86.5%
52602074 SEWER TREATMENT PLANT	3,590,523	0	3,590,523	1,585,940.95	110,993.01	1,893,589.04	47.3%
52602470 SEWER REVENUE OFFICE	61,840	0	61,840	61,051.75	.00	788.25	98.7%
TOTAL SEWER ENTERPRISE FUND	8,759,805	60,000	8,819,805	6,101,890.39	124,151.31	2,593,763.30	70.6%
5003 ARENA ENTERPRISE FUND							
53603060 ARENA EXPENSE	393,979	0	393,979	360,306.34	8,563.67	25,108.99	93.6%
TOTAL ARENA ENTERPRISE FUND	393,979	0	393,979	360,306.34	8,563.67	25,108.99	93.6%
6000 COMMUNITY CENTER SP REV FUND							

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6000	COMMUNITY CENTER SP REV FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6070572	COMMUNITY CENTER EXPENSE	841,000	0	841,000	779,938.03	30,352.43	30,709.54	96.3%
	TOTAL COMMUNITY CENTER SP REV FUND	841,000	0	841,000	779,938.03	30,352.43	30,709.54	96.3%
	GRAND TOTAL	55,261,741	2,189,235	57,450,976	50,613,171.78	615,457.32	6,222,346.90	89.2%

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	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1000 GENERAL FUND							
511001 SALARIES - FULL TIME	11,017,155	31,296	11,048,451	10,377,726.48	.00	670,724.53	93.9%
511002 SALARIES - PART TIME	1,128,147	2,175	1,130,322	1,141,561.55	.00	-11,239.55	101.0%
511003 SALARIES - EARLY REPORTING	90,442	0	90,442	52,895.48	.00	37,546.52	58.5%
511004 SALARIES - HOLIDAY PAY	253,233	0	253,233	247,976.06	.00	5,256.94	97.9%
511005 SALARIES - OUTSIDE DUTIES	180,000	0	180,000	248,862.99	.00	-68,862.99	138.3%
511009 SALARIES - ELECTED OFFICIALS	42,300	-2,175	40,125	33,552.53	.00	6,572.47	83.6%
511099 SALARIES - ADJUSTMENT	66,144	0	66,144	59,921.58	.00	6,222.42	90.6%
513001 OVERTIME - REGULAR	563,760	0	563,760	659,580.74	.00	-95,820.74	117.0%
513002 OVERTIME - TRAINING	58,940	0	58,940	36,740.01	.00	22,199.99	62.3%
514000 EDUCATION INCENTIVE	55,300	0	55,300	52,056.46	.00	3,243.54	94.1%
515001 ON CALL	11,241	0	11,241	12,803.32	.00	-1,562.32	113.9%
516000 LONGEVITY	43,105	0	43,105	37,369.94	.00	5,735.06	86.7%
519000 TRAVEL ALLOWANCE	15,300	-850	14,450	11,334.54	.00	3,115.46	78.4%
521100 HEALTH	2,045,935	0	2,045,935	1,924,932.66	.00	121,002.34	94.1%
521200 DENTAL	35,300	0	35,300	40,917.53	.00	-5,617.53	115.9%
521300 LIFE	11,069	0	11,069	11,673.38	.00	-604.38	105.5%
522000 SOCIAL SECURITY	580,409	3,220	583,629	558,726.45	.00	24,902.52	95.7%
523000 RETIREMENT	2,660,017	5,320	2,665,337	2,495,066.32	.00	170,270.64	93.6%
525000 UNEMPLOYMENT	1,500	0	1,500	251,966.00	.00	1,500.00	100.0%
526000 WORKERS' COMPENSATION	251,926	0	251,926	61,555.84	.00	-40.00	100.0%
528001 DISABILITY INSURANCE	61,682	0	61,682	61,555.84	.00	126.16	99.8%
TOTAL GENERAL FUND	19,172,905	38,986	19,211,891	18,317,219.86	.00	894,671.08	95.3%

GRAND TOTAL 19,172,905 38,986 19,211,891 18,317,219.86

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