

CITY OF ROCHESTER
NOTICE of PUBLIC MEETING:
FINANCE COMMITTEE

Meeting Information

Date: October 8, 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
 - 3.1 UAB Water-Sewer Rate-Review from 9-10-19 presentation-discussion-Pg.1
4. New Business
 - 4.1 IT Security-CIO Gonzalez, discussion/presentation-Pg. 2
 - 4.2 Establishing City Capital Reserve Accounts-discussion-Pg. 3
 - 4.3 Personnel Advisory Board Recommendations-Pg. 11
5. Reports from Finance & Administration
 - 5.1 Monthly Financial Report Summaries September 30 2019-Pg. 20
 - 5.1 (a) September 30, 2019 Revenues-Pg. 21
 - 5.1 (b) September 30, 2019 Expenses-Pg. 26
 - 5.2 FY19 Unassigned Fund Balance Estimate-Pg.33
 - 5.3 Report on Sale of City Property-Pg. 34
6. Other
7. Adjournment

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: FY20 Water-Sewer User Rates

Date Submitted: 10/1/19

Name of Person Submitting Item: Mark Sullivan

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

Meeting Date Requested: 10/8/19

Issue Summary Statement: Follow up from the 9-10-19 Utility Advisory Board presentation on recommended Water & Sewer User Rate increases. New items for consideration are update to bonded debt amounts, and consideration of outside funding sources. The User Rate module will be used to update parameters and show results real time. Attached is the hardcopies of the 9-10-19 UAB presentation.

Recommended Action: Discussion/Review, recommendation to full Council Water-Sewer FY20 User Rate increases.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Cybersecurity Awareness Month

Date Submitted: 10/1/19

Name of Person Submitting Item: Sonja Gonzalez

E-mail Address: Sonja.gonzalez@rochesternh.net

Meeting Date Requested: 10/8/19

Issue Summary Statement: Discussion about Cybersecurity issues relevant to the City and all its constituents.

Recommended Action: No action requested at this time.

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Capital Reserve Funds-Discussion

Date Submitted: 10/1/19

Name of Person Submitting Item: Mark Sullivan

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

Meeting Date Requested: 10/8/19

Issue Summary Statement. The City Manager mentioned establishing Capital Reserve Funds for City projects during his FY20 Budget presentation. Attached is a basic summary on details, as well as RSA 34 that governs capital reserve funds

Recommended Action: Discussion/Remain in Committee

10/1/19

Fm: Mark Sullivan-Deputy Finance Director

Re: Capital Reserve Funds-Preliminary Basics

The City Manager mentioned exploring the use of Capital Reserve Funds for City projects during his April-2019 budget presentation. RSA 34 provides basis to create a Capital Reserve Fund (CRF). The City's CRFs would operate exactly as the School Department's current School Building Reserve Fund.

Basic mechanics are City Council votes to establish the funds, which are segregated from the General Fund under the control of Trustees of the Trust Funds and invested in a trust fund. Council votes to add and transfer funds into and out of the CRF. Possible City CRFs to consider are as follows;

1. Public Buildings Improvements
2. Public Works Large Vehicles
3. Fire Apparatus
4. Water Plant & Infrastructure Improvements
5. Sewer Plant & Infrastructure Improvements

The primary advantage of utilizing CRFs is that they provide the City with the flexibility to set aside funds for a specific purpose over time. The current capital improvements schedule presents a 100% funding commitment in the fiscal year needed. For example, large Public Works vehicles and Fire apparatus have recently required large cash commitments at one time. The requests have either been worked in under the Tax Cap, or funded from Unassigned Fund Balance. A CRF could be used to equalize the funding over a period of several fiscal years. Below is an example of the funding flows, durations and ending balances.

Capital Reserves	Start Balance	Annual Contribution	Duration Years	Annual Contribution	Total Balance
Pub Works Large Vehicles	\$250,000	\$75,000	5.00	\$375,000	\$625,000
Fire Apparatus	\$250,000	\$250,000	5.00	\$1,250,000	\$1,500,000
Public Buildings & Assessments	\$200,000	\$50,000	5.00	\$250,000	\$450,000
Water Plant Improvements	\$150,000	\$50,000	5.00	\$250,000	\$400,000
Sewer Plant Improvements	\$150,000	\$50,000	5.00	\$250,000	\$400,000
Total Capital Reserves	\$1,000,000	\$475,000		\$2,375,000	\$3,375,000

The CRF would need an initial start balance, which could be an appropriation from fund balance. The annual contributions could either be appropriated from fund balance or included as part of the annual budget appropriation process, and guided by the Capital Improvements Plan.

The negative aspect of any CRF is the management fees charged by the entity holding the funds in trust. Ultimately, the fees need to be proportionate to the amount of interest being earned on the funds. Otherwise, management fees could erode the balances over time. Additional due diligence and discussions with Trustees of the Trust Funds is a needed. We need to fully understand the interest earned and fee structures involved, and the various professional services that offer trust investments.

TITLE III

TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

CHAPTER 34

CAPITAL RESERVE FUNDS FOR CITIES

Section 34:1

34:1 Establishment of Reserves Authorized. –

Any city may raise and appropriate money as provided by RSA 34:2, from any source other than money given to the city for charitable purposes, for the establishment of a capital reserve fund for the financing of all or part of the cost of:

- I. The construction, reconstruction, or acquisition of a specific capital improvement, or the acquisition of a specific item or of specific items of equipment;
- II. The construction, reconstruction, or acquisition of a type of capital improvement or the acquisition of a type of equipment;
- III. A reappraisal by appraisers of the department of revenue administration or such other appraisers, appraisal firms or corporations approved by the commissioner of revenue administration, of the real estate in such city for tax assessment purposes;
- IV. The acquisition of land;
- V. The acquisition of a tax map of such city;
- VI. Municipal and regional transportation improvement projects including engineering, right-of-way acquisition and construction costs of transportation facilities, and for operating and capital costs for public transportation; or
- VII. The repayment of bonded debt issued for the purpose specified in the fund, in conformance with existing Internal Revenue Service rules.

Source. 1949, 181:1. RSA 34:1. 1973, 51:1. 1977, 588:45. 1985, 285:1, eff. Aug. 10, 1985. 1998, 4:2, eff. May 17, 1998. 2000, 224:2, eff. July 31, 2000. 2007, 178:1, eff. Aug. 17, 2007.

Section 34:1-a

34:1-a Non-Capital Reserve Funds Authorized. – Any city may establish a reserve fund for the maintenance and operation of a specific public facility or type of facility, a specific item or type of equipment, or for any other distinctly-stated, specific public purpose that is not foreign to its institution or incompatible with the objects of its organization. Such funds shall be subject to all provisions and limitations of this chapter as are applicable to capital reserve funds. The legal validity of such a fund properly established shall not be affected by its designation as a "trust," "reserve," "capital reserve," or any other designation.

Source. 1995, 20:4, eff. June 11, 1995.

Section 34:2

34:2 Hearing. – The authority granted by RSA 34:1 shall be exercised by the city council only after a public hearing on the annual budget as required by RSA 44:10, and by the adoption of a capital improvement budget and program. The public notice of said hearing shall include a statement distinctly stating the purposes for which such reserve is to be established.

Source. 1949, 181:2, eff. May 3, 1949.

Section 34:3

34:3 Payments Into Fund. –

I. There may be paid into any such capital reserve fund such amounts as may from time to time be raised and appropriated therefor, from any source other than money given to the city for charitable purposes, within the limits as provided in RSA 34:4.

II. The city council may also by a favorable vote of 3/4 of its members, transfer to such fund after a public hearing with notice as provided in RSA 34:2, not more than 1/2 of its unencumbered surplus funds remaining on hand at the end of the fiscal year, within the limits as provided in RSA 34:4.

Source. 1949, 181:3, eff. May 3, 1949. 2000, 224:3, eff. July 31, 2000.

Section 34:4

34:4 Limitations on Appropriations. – No city shall raise and appropriate or transfer from any of its unencumbered surplus funds in any one year for such reserves a total amount in excess of 1/4 of one percent of the last assessed valuation of the city.

Source. 1949, 181:4, eff. May 3, 1949.

Section 34:5

34:5 Investment. – The moneys in such fund shall be kept in a separate account and not intermingled with the other funds of the city. Said capital reserve fund shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the shares of a cooperative bank, building and loan association, or federal savings and loan association, in this state or in bonds or notes of this state, in such stocks and bonds as are legal for investment by New Hampshire savings banks, or in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in obligations with principal and interest fully guaranteed by the United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U.S.C. section 80a-1 et seq., if the portfolio of the investment company or investment trust is limited to such obligations and repurchase agreements fully collateralized by such obligations. When so invested in good faith the trustees hereinafter named shall not be liable for the loss of such moneys. Any interest earned or capital gains realized on the moneys so invested shall accrue to and become a part of the fund. Deposits in banks shall be made in the name of the city, and it shall appear upon the book thereof that the same is a capital reserve fund. Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment, an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the city. Only securities defined by the bank commissioner in rules adopted pursuant to RSA 383-B:3-301(e) shall be eligible to be pledged as collateral. The trustees shall formally adopt an investment policy for all investments made by them or by their agents for any trust funds in their custody in conformance with the provisions of applicable statutes. The trustees shall review and confirm the investment policy at least annually. A copy of the investment policy shall be filed with the attorney general.

Source. 1949, 181:5. RSA 34:5. 1965, 174:1. 1991, 268:6; 383:3. 1995, 20:5, eff. June 11, 1995. 1996, 209:8, eff. Aug. 9, 1996. 2007, 164:2, eff. Aug. 17, 2007. 2015, 272:41, eff. Oct. 1, 2015.

Section 34:6

34:6 Trustees of Funds. – The trustees of trust funds of the city shall have custody of all capital reserves. Said trustees shall give bond in such amount and in such form as the city council or board of aldermen shall prescribe, and any trustee who shall make payment of income or principal from any such capital reserve fund before the approval of his bond in writing by the city council or board of aldermen shall be personally liable to the city for any loss resulting from such payment, to be recovered by the city at the suit of any citizen. The expenses of said trustees in said capacity and the expense of their bonds shall be charged as incidental city charges.

Source. 1949, 181:6, eff. May 3, 1949.

Section 34:7

34:7 Payments From Surplus. – Whenever the city councils have voted in accordance with RSA 34:3 to transfer any accumulated surplus to the capital reserve fund, the city clerk shall forward immediately to the city treasurer a certified copy of said vote; and the city treasurer on receipt of said copy shall transfer immediately to the trustees of trust funds of said city the amount specified in said vote.

Source. 1949, 181:7, eff. May 3, 1949.

Section 34:8

34:8 Transfer of Sums Appropriated. – Whenever the city councils legally vote to raise and appropriate any sum for the capital reserve fund, the same duties shall devolve upon the city clerk and city treasurer, as specified in RSA 34:7, except that said sum must be transferred on or before the end of the fiscal year in which said vote is made.

Source. 1949, 181:8, eff. May 3, 1949.

Section 34:9

34:9 Penalty for Failure to Perform. – Any of the above officers who shall fail to perform the duties above set forth shall be guilty of a violation for every week said failure shall continue.

Source. 1949, 181:9. RSA 34:9. 1973, 531:8, eff. at 11:59 P.M., Oct. 31, 1973.

Section 34:10

34:10 Expenditures. –

I. The trustees of trust funds holding said capital reserve funds in trust, as hereinbefore provided, shall hold the same until such time as the city councils shall name agents of the city to carry out the objects designated by the city councils as prescribed by RSA 34:2. Expenditures from said capital reserve funds shall be made only for or in connection with the purposes for which said fund was established, or as amended as provided by RSA 34:11.

II. Notwithstanding the prohibition of debt retirement fund establishment in RSA 33:2, capital reserve funds may be used for multiple payments under a financing agreement for the purpose for which the capital reserve was established. If the financing agreement is a lease purchase agreement, the lease purchase agreement may not contain an "escape clause" or a "non-appropriation clause."

Source. 1949, 181:10, eff. May 3, 1949. 2007, 178:2, eff. Aug. 17, 2007.

Section 34:11

34:11 Change of Purpose. – After the purpose for which a capital reserve fund is established has been determined, no change shall be made in the purpose for which said fund may be expended unless and until such change has been authorized by a favorable vote of 3/4 of all members of the city councils or board of aldermen, for a specific capital improvement or specific item or type of equipment and such change shall be made only after a public hearing held pursuant to notice as provided in RSA 34:2.

Source. 1949, 181:11, eff. May 3, 1949.

Section 34:11-a

34:11-a Discontinuing Fund. – The authority granted by RSA 34:1 may be discontinued by the city council only after a public hearing. The public notice of such hearing shall include a statement distinctly stating the reasons for

which such reserve is to be discontinued. If such fund is discontinued, the trustees of trust funds holding the account for such fund shall pay all the moneys in such fund if any, to the city treasury as applicable.

Source. 1995, 137:2, eff. May 24, 1995.

Section 34:12

34:12 Audit; Records. – The accounts of the trustees of trust funds holding the capital reserve funds shall be audited annually by the city auditor, the securities shall be exhibited to said auditor, and said auditor shall certify the facts found by the audit and the list of all securities held. Said trustees holding said funds shall keep a record of all such capital reserve funds in a record book, which shall be open to public inspection.

Source. 1949, 181:12, eff. May 3, 1949.

Section 34:13

34:13 Disbursements. – No person holding in custody such capital reserve fund shall make any payment of income or principal or authorize the same to be done except in accordance with the provisions hereof. Whoever violates the provisions of this section shall be guilty of a misdemeanor if a natural person, or guilty of a felony if any other person.

Source. 1949, 181:13. RSA 34:13. 1973, 529:4, eff. at 11:59 P.M., Oct. 31, 1973.

Section 34:14

34:14 Definition. – Where the words "trustees of trust funds" are used herein they shall be construed to mean the board in any city which is charged, by the city charter, with duties of town trustees of trust funds.

Source. 1949, 181:14, eff. May 3, 1949.

Section 34:15

34:15 Application of Chapter. – The provisions of any city charter inconsistent with the provisions hereof are hereby repealed to the extent of such inconsistency.

Source. 1949, 181:15, eff. May 3, 1949.

Section 34:16

34:16 Professional Banking or Brokerage Assistance. –

I. Any trustee or trustees of trust funds having custody of capital reserve funds authorized by this chapter may contract with the trust department or departments of a bank, a brokerage firm, a portfolio management department, or investment advisor in the same manner and for the same purposes as described in RSA 31:38-a, III. They may also place securities in the nominee name of a trust department or departments of a bank a brokerage firm, a portfolio management department, or investment advisor to facilitate transfers for such securities. Capital reserve fund records maintained by any bank, brokerage firm, portfolio management department, or investment advisor shall be available at all times for examination by local auditors, by independent accountants or auditors retained by a municipality, or by the auditors of the department of revenue administration; and such records shall be municipal records and property. In employing such trust departments of banks, brokerage firms, portfolio management departments, or investment advisors, the trustees may enter into contracts or agreements delegating the management of such capital reserve funds to those departments or brokerage firms subject to investment guidelines adopted by the trustees under applicable statutes and subject to at least quarterly review and approval of such management by the trustees. For purposes of this section, the terms "bank," "brokerage firm," "portfolio management department," and "investment advisor" shall have the definitions set forth in RSA 31:38-a.

II. The governing body may authorize the trustees of trust funds to charge any expenses incurred pursuant to

paragraph I against the capital reserve funds involved, and such authority shall remain in effect until rescinded by the governing body. No vote by the governing body to rescind such authority shall occur within 5 years of the original adoption of such article. Any professional banking and brokerage fees incurred shall be reported in the annual report of the trustees of trust funds as expenditures out of capital reserve funds.

Source. 2014, 32:4, eff. July 26, 2014.

**Personnel Advisory Board
October 2, 2019, 4:15 PM
City Hall Conference Room**

Members present:

Joanne Sylvain
David Dubois

Members absent:

Thomas J. Jean

Others Present:

Diane Hoyt, Human Resource Manager
Katie Ambrose, Deputy City Manager
Chris Bowlen, Director of Recreation
Lauren Krans, Assistant Director of Recreation
Brian Sylvester, Library Director

Recommendation of classifications

1. Community Center Attendant: – David Dubois **moved** to recommend pay grade 2. Joanne Sylvain **seconded** the motion. The **motion carried** by a unanimous vote.
2. Library Emerging Technologies Specialist – Joanne Sylvain **moved** to recommend pay grade 7. David Dubois **seconded** the motion. The **motion carried** by a unanimous vote.

Meeting adjourned at 4:40PM.

COMMUNITY CENTER ATTENDANT

Statement of Duties

Serves as welcoming, informative first point of contact at the Rochester Community Center (RCC), assisting patrons and tenants with general inquiries and direction; assists in maintaining and creating a calm, welcoming environment at the RCC. All other related work as required.

Supervision

Works under the direct supervision of the Assistant Director.

Job Environment

Work is generally performed under typical office conditions with continuous interruptions from the general public. Work frequently includes standing and walking. Scheduled hours may shift based on seasonal building needs.

Operates computer, printer, telephone, copier, and all other standard office equipment.

Makes frequent contact with the general public.

Errors could result in adverse public relations, mismanagement of funds and personnel, reduced level of services, safety hazards, and could jeopardize municipal programs

Essential Functions

The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

Greets and directs visitors as they enter the Community Center.

Answers general inquiries about building organizations and happenings.

Assists in maintaining a professional atmosphere through proactive and deescalating approaches when interacting with customers.

Assists with recreational programs in the gymnasium and front hallway area.

Enforces City, facility and department safety rules and regulations.

Informs administrative staff, appropriate departmental staff and/or emergency services (as situation dictates) of potential

Facility safety concerns.

Stays informed of the services and events taking place within the building.

Maintains an easily identifiable appearance and presence throughout the building.

Documents incidents and trends that both positively and adversely impact building functions.

Keeps lobby area tidy and relevant with necessary materials from building organizations.

Communicates frequent customer's needs, suggested improvements and feedback to Assistant Director.

Performs similar or related work as required, directed or as situation dictates

Minimum Recommended Qualifications

Education, Training and Experience

High School diploma; Customer service and public relations experience necessary.

Special Requirements

Certification of CPR and First Aid.

Knowledge, Ability and Skill

Knowledge: Knowledge of public relations, customer service; knowledge of municipal government desired; knowledge of the benefits of recreational/wellness/social programs.

Ability: Ability to communicate clearly and effectively (orally and in writing) with customers, general public, staff and colleagues; ability to maintain accurate records; ability to find information and resources quickly and efficiently. Ability to use hand and power tools.

Skill: Excellent organizational skills; excellent customer service skills; skills in conflict management and working with people of all backgrounds and abilities. Skill in the use of a computer, telephone, printer and basic office equipment.

Physical and Mental Requirements

The employee is frequently required to sit, talk, hear, stand, walk; use hands to finger, handle or operate objects, tools or controls; reach with hands and arms; and operate a keyboard and standard office equipment. The employee is occasionally required to climb or balance; stoop, kneel, crouch or crawl; may have to lift or move up to 50 pounds while moving equipment. Specific vision requirements include close vision, distance vision, depth perception and the ability to adjust focus. Employee must be able to hear normal sounds and communicate through human speech, at times, with a raised voice to be heard in large and/or noisy areas.

This job description does not constitute an employment agreement between the employer and employee, and subject to change by the employer, as the needs of the employer and requirements of the job change.

LIBRARY EMERGING TECHNOLOGIES SPECIALIST

Statement of Duties

Serves as technology specialist for all Library departments. Duties include but are not limited to: technology planning, patron education both one on one and in classes, technology support and training of library staff, and regular shifts at the circulation desk.

All other related work as required.

Supervision

Works under the supervision of the Library Director. Employee is responsible for planning, designing and implementing programs, projects, or other work independently. Unusual situations are referred to the Director or supervisor on duty.

Employee uses judgment in applying guidelines such as Library policies, regulations, and precedents to specific situations or problems.

Job Environment

Work is generally performed under typical office conditions with moderate noise levels. Work frequently includes standing, sitting and walking.

Five (5) day work schedule with Saturday hours required as part of a rotation; scheduled hours may change and includes day, evening and weekend hours.

Operates computer, printer, telephone, copier, and all other standard office equipment.

Makes frequent contact with the patrons of the library, other libraries and other city departments.

Errors could result in adverse public relations, damage to library equipment; reduced levels of library service, safety hazards, and could jeopardize municipal programs

Essential Functions

The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

Technology instruction to the public

- Provides training for patrons in basic computer skills. This includes training patrons in the use of the library catalog and online resources, e-mail, Internet, word processing, etc.
- Provides training for patrons on recent and high-demand technology related topics.
- Patron Training is both one on one and in classes.

Technology Planning

- Guides the Library Director with development and maintenance of the Library's technology plan.
- Keeps current with emerging technology, the latest developments in the technology and library fields. Researches and recommends planning new library technology.
- Tracks and compiles statistics for computer usage, library visits, and website usage.

Technology instruction for Library staff

- Oversees training and instruction of staff on new library technology.
- Serves as liaison to the City's IT department: communicates needs, opens helpdesk tickets and schedule maintenance.

Regular Circulation Desk Shifts

- Works one night per week in Circulation.
- Participates in the Saturday Circulation Rotation.
- Duties include checking in and out material, placing holds, issuing and renewing library cards, answering the phone and placing calls, collecting fines, and maintaining library records.
- Assists with opening and closing the building, and regular security monitoring.

Establishes and maintains effective working relationships with employees and the public.

Attendance is an essential function of this position.

Performs similar or related work as required, directed or as situation dictates.

Minimum Recommended Qualifications

Education, Training and Experience

Associates degree in a library science or computer related field; experience in providing training/instruction to people of all backgrounds and abilities; experience in a library setting and successful completion of college level courses in library science preferred.

Knowledge, Ability and Skill

Knowledge: Knowledge of public relations, customer service; knowledge of municipal government desired, specifically library practices and procedures and research techniques. Knowledge of computer hardware, software, operating systems, productivity software, data security and backup systems. Knowledge of audio visual equipment including microphones, projectors, video camera, etc.

Ability: Ability to communicate clearly and effectively (orally and in writing) with customers, general public, staff and colleagues; ability to maintain accurate records; ability to find information and resources quickly and efficiently. Ability to adapt to new and changing technologies.

Skill: Excellent organizational skills; excellent customer service skills; skills in working with people of all backgrounds and abilities. Skill in the use of a computer, telephone, printer and basic office equipment.

Physical and Mental Requirements

The employee is frequently required to sit, talk, hear, stand, walk; use hands to finger, handle or operate objects, tools or controls; reach with hands and arms; and operate a keyboard and standard office equipment. The employee is occasionally required to stoop, crouch or kneel; sometimes in tight quarters. May occasionally have to lift up to 30 pounds; and to push or pull up to 100 pounds (EX: full book cart). Specific vision requirements include close vision, distance vision, depth perception and the ability to adjust focus. Employee must be able to hear normal sounds and communicate through human speech.

This job description does not constitute an employment agreement between the employer and employee, and subject to change by the employer, as the needs of the employer and requirements of the job change.

Non Union Classification Schedule

Grade	Position Title
1	Library Page
2	Community Center Attendant
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	Library Emerging Technologies Specialist
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

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: Monthly Financial Statements Summary – as of September 30, 2019.

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

Name of Person Submitting Item: Mark Sullivan Deputy Finance Director

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

Meeting Date Requested: October 8, 2019

Issue Summary Statement

The September 30, 2019 financial summary reports are attached.

10/01/2019 14:30
mark

CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

P 1
glytdbud

FOR 2020 03

ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
11031 CITY CLERK REVENUE	105,920	0	105,920	31,341.76	74,578.24	29.6%
11051 ASSESSORS REVENUES	0	0	0	58.00	-58.00	100.0%
11061 BUSINESS OFFICE REVENUE	350,000	0	350,000	147,498.90	202,501.10	42.1%
11062 BUSINESS OFFICE REVENUE	1,000	0	1,000	.00	1,000.00	.0%
11071 TAX COLLECTOR REVENUE	32,271,384	0	32,271,384	15,277,450.77	16,993,933.23	47.3%
11081 GENERAL OVERHEAD REVENUE	4,080,748	1,634,966	5,715,714	760,252.12	4,955,461.88	13.3%
11082 GENERAL OVERHEAD REVENUE	1,548,683	0	1,548,683	.00	1,548,683.00	.0%
11091 PUBLIC BLDGS REVENUE	0	0	0	220.05	-220.05	100.0%
11101 PLANNING	16,250	0	16,250	17,811.59	-1,561.59	109.6%
11201 REV LEGAL OFFICE	50,000	0	50,000	12,700.00	37,300.00	25.4%
12011 POLICE CITY REVENUE	325,400	0	325,400	52,583.59	272,816.41	16.2%
12021 FIRE CITY REVENUE	25,500	0	25,500	2,385.94	23,114.06	9.4%
12022 FIRE STATE REVENUE	41,812	0	41,812	.00	41,812.00	.0%
12031 DISPATCH CENTER	60,290	0	60,290	.00	60,290.00	.0%
12041 CODE ENFORCEMENT REVENUE	394,175	0	394,175	206,437.50	187,737.50	52.4%
13011 PUBLIC WORKS REVENUE	33,700	0	33,700	5,048.90	28,651.10	15.0%
13012 STATE HIGHWAY SUBSIDY	634,612	0	634,612	194,752.64	439,859.36	30.7%
14011 WELFARE REVENUE	2,500	0	2,500	611.45	1,888.55	24.5%
14021 RECREATION REVENUE	120,000	0	120,000	76,648.70	43,351.30	63.9%
14031 LIBRARY REVENUE	14,200	0	14,200	2,493.77	11,706.23	17.6%
TOTAL GENERAL FUND	40,076,174	1,634,966	41,711,140	16,788,295.68	24,922,844.32	40.2%

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 CITY OF ROCHESTER
 YEAR-TO-DATE BUDGET REPORT

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FOR 2020 03

ACCOUNTS FOR:		ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
5001	WATER ENTERPRISE FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
510001	WATER WORKS REVENUE	6,607,310	0	6,607,310	1,233,702.30	5,373,607.70	18.7%
	TOTAL WATER ENTERPRISE FUND	6,607,310	0	6,607,310	1,233,702.30	5,373,607.70	18.7%

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 CITY OF ROCHESTER
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FOR 2020 03

ACCOUNTS FOR:		ORIGINAL	ESTIM REV	REVISED	ACTUAL YTD	REMAINING	PCT
5002	SEWER ENTERPRISE FUND	ESTIM REV	ADJSTMTS	EST REV	REVENUE	REVENUE	COLL
520001	SEWER WORKS REVENUE	8,017,640	0	8,017,640	1,311,179.77	6,706,460.23	16.4%
520002	SEWER WORKS REVENUE	411,989	0	411,989	.00	411,989.00	.0%
TOTAL SEWER ENTERPRISE FUND		8,429,629	0	8,429,629	1,311,179.77	7,118,449.23	15.6%

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 CITY OF ROCHESTER
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FOR 2020 03

ACCOUNTS FOR: 5003	ARENA ENTERPRISE FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
530001	ARENA REVENUE	402,865	0	402,865	95,208.00	307,657.00	23.6%
	TOTAL ARENA ENTERPRISE FUND	402,865	0	402,865	95,208.00	307,657.00	23.6%

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 CITY OF ROCHESTER
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FOR 2020 03

ACCOUNTS FOR: 6000	COMMUNITY CENTER SP REV FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
600001	COMMUNITY CENTER REVENUE	861,466	0	861,466	232,455.74	629,010.26	27.0%
	TOTAL COMMUNITY CENTER SP REV FUND	861,466	0	861,466	232,455.74	629,010.26	27.0%

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 03

ACCOUNTS 1000	FOR: GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11000051	CITY MANAGER	470,894	0	470,894	97,553.58	45,854.17	327,486.25	30.5%
11012351	ECONOMIC DEVELOPMENT	510,030	0	510,030	171,769.22	44,233.47	294,027.31	42.4%
11020050	IT SERVICES	797,462	0	797,462	179,517.14	81,085.72	536,859.14	32.7%
11030051	CITY CLERK	334,803	0	334,803	76,060.43	4,961.30	253,781.27	24.2%
11040050	ELECTIONS	54,479	0	54,479	3,469.59	767.19	50,242.22	7.8%
11050070	ASSESSORS	569,498	0	569,498	133,978.79	13,610.48	421,908.73	25.9%
11060051	BUSINESS OFFICE	543,461	0	543,461	143,041.64	2,385.03	398,034.33	26.8%
11063151	HUMAN RESOURCES	213,071	10,000	223,071	52,393.31	27,684.30	142,993.39	35.9%
11070070	TAX COLLECTOR	382,295	0	382,295	99,365.82	9,151.12	273,778.06	28.4%
11080050	GENERAL OVERHEAD	1,021,733	-52,130	969,603	102,746.16	175,032.71	691,824.13	28.6%
11090050	PB CITY WIDE 50	668,503	4,000	672,503	156,963.45	32,843.66	482,695.89	28.2%
11090051	PB CITY HALL 51	66,066	0	66,066	14,013.26	37,416.63	14,636.11	77.8%
11090052	PB OPERA HOUSE 52	48,551	0	48,551	11,915.01	24,603.57	12,032.42	75.2%
11090054	PB CENTRAL FIRE 54	10,979	0	10,979	4,404.50	3,744.50	2,830.00	74.2%
11090055	PB GONIC FIRE 55	10,594	0	10,594	3,382.00	4,299.50	2,912.50	72.5%
11090056	PB LIBRARY 56	18,893	0	18,893	7,265.56	9,077.30	2,550.14	86.5%
11090057	PB DPW GARAGE 57	11,874	0	11,874	4,974.50	5,479.50	1,420.00	88.0%
11090059	PB ER FIRE STATION 59	775	0	775	48.43	276.57	450.00	41.9%
11090061	PB HISTORICAL MUSEUM 61	1,520	0	1,520	.00	997.00	523.00	65.6%
11090063	PB HANSON POOL 63	5,100	0	5,100	1,806.71	91.33	3,201.96	37.2%
11090064	PB GONIC POOL 64	2,900	0	2,900	918.34	13.33	1,968.33	32.1%
11090065	PB EAST ROCHESTER POOL 65	2,600	0	2,600	918.34	13.34	1,668.32	35.8%
11090068	PB GROUNDS 68	12,160	0	12,160	984.58	-230.00	11,405.42	6.2%
11090069	PB DOWNTOWN 69	17,000	0	17,000	63.29	3,218.60	13,718.11	19.3%
11090070	PB REVENUE BUILDING 70	22,331	0	22,331	6,304.01	13,044.54	2,982.45	86.6%
11090071	PB PLAYGROUNDS 71	3,000	0	3,000	.00	.00	3,000.00	.0%
11090075	PB NEW POLICE STATION	24,252	0	24,252	7,416.34	9,247.00	7,588.66	68.7%
11090077	PB ANNEX	4,260	0	4,260	.00	2,325.58	1,934.42	54.6%
11102051	PLANNING	433,139	0	433,139	103,687.01	8,705.42	320,746.57	25.9%
11200051	LEGAL OFFICE	597,718	0	597,718	117,692.88	7,675.03	472,350.09	21.0%
12010053	PD ADMINISTRATIVE SERVICES	1,976,055	0	1,976,055	550,436.36	110,497.42	1,315,121.22	33.4%
12012453	PD PATROL SERVICES	4,951,564	0	4,951,564	978,711.75	.00	3,972,852.25	19.8%
12012553	PD SUPPORT SERVICES	425,815	0	425,815	87,010.97	.00	338,804.03	20.4%
12020054	FIRE DEPARTMENT	4,669,781	0	4,669,781	1,156,227.64	49,896.26	3,463,657.10	25.8%
12020055	FIRE DEPT 55 GONIC SUBSTAT	28,735	0	28,735	3,716.62	-665.02	25,683.40	10.6%
12020754	CALL FIRE	31,373	0	31,373	705.33	1,627.67	29,040.00	7.4%
12023354	EMERGENCY MANAGEMENT	41,812	0	41,812	.00	.00	41,812.00	.0%
12030153	DISPATCH CENTER	882,328	0	882,328	181,266.69	12,254.77	688,806.54	21.9%
12040051	CODE ENFORCEMENT	606,553	0	606,553	139,722.80	15,156.83	451,673.37	25.5%
12050050	AMBULANCE	61,832	0	61,832	.00	.00	61,832.00	.0%
13010057	PUBLIC WORKS	2,301,219	38,130	2,339,349	533,966.56	-11,332.98	1,816,715.42	22.3%
13010957	WINTER MAINTENANCE	518,492	0	518,492	1,612.69	85,022.36	431,856.95	16.7%
13020050	CITY LIGHTS	218,000	0	218,000	27,447.75	64,857.25	125,695.00	42.3%
14010051	WELFARE	469,070	0	469,070	111,881.50	12,183.00	345,005.50	26.4%

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CITY OF ROCHESTER
YEAR-TO-DATE BUDGET REPORT

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FOR 2020 03

ACCOUNTS FOR: 1000 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14022072 RECREATION ADMINISTRATION	650,242	-800	649,442	152,084.31	12,925.89	484,431.80	25.4%
14022150 RECREATION PLAYGROUNDS/CAM	98,951	0	98,951	81,978.29	-6,278.87	23,251.58	76.5%
14022250 RECREATION POOLS	83,588	800	84,388	59,362.29	1,106.93	23,918.78	71.7%
14030056 LIBRARY	1,299,148	0	1,299,148	338,675.87	55,188.08	905,284.05	30.3%
15000051 COUNTY TAX	6,610,000	0	6,610,000	.00	.00	6,610,000.00	.0%
17010051 TRANSFERS/PAYMENTS DEBT SV	4,159,335	0	4,159,335	1,412,915.23	.00	2,746,419.77	34.0%
17030050 OVERLAY	92,000	0	92,000	7,536.62	.00	84,463.38	8.2%
17040051 TRANSFER TO CIP & OTHER FU	3,040,340	1,634,966	4,675,306	1,634,966.00	.00	3,040,340.00	35.0%
TOTAL GENERAL FUND	40,076,174	1,634,966	41,711,140	8,962,879.16	970,047.48	31,778,213.36	23.8%

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ACCOUNTS FOR: 5001	WATER ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
51601057	WATER WORKS EXPENSE	5,294,828	0	5,294,828	835,673.79	55,450.76	4,403,703.45	16.8%
51601073	WATER TREATMENT PLANT	1,250,396	0	1,250,396	195,663.79	160,319.52	894,412.69	28.5%
51601570	WATER REVENUE OFFICE	62,086	0	62,086	15,039.11	-1,131.99	48,178.88	22.4%
TOTAL WATER ENTERPRISE FUND		6,607,310	0	6,607,310	1,046,376.69	214,638.29	5,346,295.02	19.1%

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ACCOUNTS FOR: 5002	SEWER ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
52602057	SEWER WORKS EXPENSE	4,513,071	0	4,513,071	1,973,881.99	34,142.51	2,505,046.50	44.5%
52602074	SEWER TREATMENT PLANT	3,855,328	0	3,855,328	300,061.56	264,046.76	3,291,219.68	14.6%
52602470	SEWER REVENUE OFFICE	61,230	0	61,230	14,935.82	-1,131.30	47,425.48	22.5%
TOTAL SEWER ENTERPRISE FUND		8,429,629	0	8,429,629	2,288,879.37	297,057.97	5,843,691.66	30.7%

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YEAR-TO-DATE BUDGET REPORT

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FOR 2020 03

ACCOUNTS FOR: 5003	ARENA ENTERPRISE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
53603060	ARENA EXPENSE	402,865	0	402,865	75,320.52	43,322.29	284,222.19	29.4%
	TOTAL ARENA ENTERPRISE FUND	402,865	0	402,865	75,320.52	43,322.29	284,222.19	29.4%

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 CITY OF ROCHESTER
 YEAR-TO-DATE BUDGET REPORT

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FOR 2020 03

ACCOUNTS FOR: 6000	COMMUNITY CENTER SP REV FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
6070572	COMMUNITY CENTER EXPENSE	861,466	0	861,466	172,785.80	175,993.16	512,687.04	40.5%
	TOTAL COMMUNITY CENTER SP REV FUND	861,466	0	861,466	172,785.80	175,993.16	512,687.04	40.5%

FINANCE COMMITTEE

Agenda Item

Agenda Item Name: FY19 Unassigned Fund Balance, Sale of City Property report.

Date Submitted: 10/1/19

Name of Person Submitting Item: Roland Connors

E-mail Address: Roland.connors@rochesternh.net

Meeting Date Requested: 10/8/19

Issue Summary Statement: Summary of Estimated Unassigned Fund Balance, and status reports on Sale of City property and Tax Foreclosures.

Recommended Action: Informational

FY19 Use of General Fund Unassigned Fund Balance
Unaudited Estimate

Description	Date	City & County	School	Subtotal
FY19 Adopted Budget		1,275,000.00	-	1,275,000.00
City Clerk - Dog License Software	08/21/2018	7,000.00	-	7,000.00
DPW - Asset Management Program	09/04/2018	60,000.00	-	60,000.00
DPW - Sidewalk Replacement Program	10/02/2018	135,000.00	-	135,000.00
Public Bldgs - Alarm Panel & Sensors	10/02/2018	50,000.00	-	50,000.00
DPW - Demolition & Removal 3 Magic Ave	10/02/2018	50,000.00	-	50,000.00
Public Bldgs - City Hall Atrium Glass Replacement	11/13/2018	7,800.00	-	7,800.00
Police Interceptor SUV Replacement	12/18/2018	33,906.00	-	33,906.00
GSPB Water Main Interconnect	01/08/2019	600,000.00	-	600,000.00
Fire SUV Replacement - Primex Unreimbursed Amt	03/05/2019	1,000.00	-	1,000.00
School Building Capital Reserve Fund	04/02/2019	-	824,762.00	824,762.00
Community Center LED Lighting Upgrades	05/07/2019	155,000.00	-	155,000.00
Community Center LED Lighting Upgrades	05/07/2019	14,000.00	-	14,000.00
		-	-	-
FY19 Use of GF Unassigned Fund Balance		2,388,706.00	824,762.00	3,213,468.00

Beginning Balance 06/30/2018 (MS-535)				16,796,293.00
FY19 Expenditures (report as of 10/02/2019)	6/30/2019	38,040,831.00	62,084,314.59	100,125,145.59
FY19 Revenues (report as of 10/02/2019)	6/30/2019	41,232,232.78	63,627,229.29	104,859,462.07
Increase(Decrease) Unassigned Fund Balance		3,191,401.78	1,542,914.70	4,734,316.48
Ending Balance 06/30/2019 (Estimated)				21,530,609.48

% of Total FY19 General Fund Expenditures **38,040,831.00** **62,084,315.59** **22%**

Five Major Contributors				
> School				1,542,914.70
> Tax Collector - Motor Vehicle Permits				1,383,005.07
> General Overhead - Host Community Fees				933,247.55
> City Business Office - Interest Income				575,812.86
> Net Effect of the Reserve for Uncollected Taxes/60 Day Rule Year End Journals				398,950.12

Note: this is only an unaudited estimate and is subject to change by additional fiscal year end journals as well as auditor adjustments

FY20 Sale of City Property (11081-405801)
as of September 30, 2019

Map	Lot	Block	No.	Street	Amount Owed	Date	Amount Paid	Note	Taxpayer Agreement
0204	0080	0108	40	Day Lilly Lane	13,028.41	07/18/2019	13,028.41	Deeded Property Redeemed by former owner	-
0256	0070	0045	7	Martinique Drive	21,831.58	09/11/2019	8,100.00	Deeded Property Redeemed by former owner	13,731.58
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					34,859.99		21,128.41		13,731.58