

TIF Districts & CIP Summary

Appropriations by Funding Source

	2020 Budget
Airport / G.O. Bonds	\$155,000
General / G.O. Bonds	\$4,310,000
Golf / G.O. Bonds	\$80,000
Parking / G.O. Bonds	\$1,735,000
Sewer / G.O. Bonds	\$1,167,500
Trans From Airport / Capital Transfer	\$12,500
Trans From General / Capital Transfer	\$454,250
Trans From Impact Fee Fund / Rec District 4	\$3,428
Trans From Impact Fee Fund / Traf District 1	\$107,000
Trans From Impact Fee Fund / Traf District 2	\$45,700
Trans From Impact Fee Fund / Traf District 3	\$40,000
Trans From Parking / Capital Transfer	\$6,000
Trans From Sewer / Capital Transfer	\$84,375
Trans From Trust / Highway Reserve	\$2,140,000
Trans From Water / Capital Transfer	\$194,375
Water / G.O. Bonds	\$4,410,000
Sub Total	\$14,945,128

Repurposing by Funding Source

General / Capital Close-out	\$48,088
Golf / Capital Close-out	\$8,137
Sewer / Capital Close-out	\$340,693
Water / Capital Close-out	\$40,011
Sub Total	\$436,929
Total	\$15,382,057

TIF Districts & CIP Summary

<u>Appropriations and Repurposing by Department</u>	2020 Budget
Finance Purchasing	
130 Multi-Function Photocopy Machines	\$28,000
Sub Total	\$28,000
Information Technology	
2 Information Technology Hardware & Software Replacement	\$251,000
Sub Total	\$251,000
Police - Operations	
368 Police Department Communications Equipment	\$25,000
403 Parking Division Vehicle Replacement Program	\$45,000
433 School Street Parking Garage (Formerly Durgin Block)	\$255,000
521 Police Firearms Range Improvements	\$60,000
575 Police Vehicle & Equipment Replacement	\$260,000
595 Parking Meters	\$351,000
610 Police Radio and Phone Line Recorder System	\$50,000
Sub Total	\$1,046,000
Fire	
4 Fire Department Vehicle Replacement	\$105,579
230 Opticom Replacement	\$15,000
305 Fire Department Communications Equipment	\$265,801
561 Fire Alarm Infrastructure Replacement	\$135,000
573 Fire Department Personnel Protective Equipment	\$25,000
Sub Total	\$546,380
City Manager /Operation	
432 North State Street Parking Garage (Formerly Firehouse Block)	\$30,000
529 Storrs Street Parking Garage (Formerly Capital Commons)	\$1,060,000
Sub Total	\$1,090,000
GS-Highway / Utilities	
78 Annual Highway Improvement Program	\$2,050,000
121 Vehicle & Equipment Replacement Program	\$985,000
Sub Total	\$3,035,000

TIF Districts & CIP Summary

	2020 Budget
GS-Public Properties	
63 City Wide Recreation Facility Improvements	\$56,183
65 City Hall Renovations	\$179,981
75 General Airport Repairs	\$155,000
323 Combined Operations & Maintenance Facility (COMF) Improvements	\$420,000
551 Library Maintenance	\$15,000
579 Downtown Squares	\$40,000
Sub Total	\$866,164
 GS-Sewer	
104 Hall Street Waste Water Treatment Plant Improvements	\$745,693
275 Sewer Pump Station Improvements	\$107,500
466 Penacook Waste Water Treatment Plant Improvements	\$360,000
Sub Total	\$1,213,193
 GS-Water	
88 Water Plant Improvements	\$4,280,011
124 Water System SCADA Improvements	\$30,000
244 Water Meter Replacement Program	\$100,000
Sub Total	\$4,410,011
 CD-Engineering Services	
30 Hoit Road / Whitney Road Intersection Signalization	\$100,000
77 Airport Snow Removal Equipment (SRE) & Equipment Storage Facility	\$12,500
83 Storm Water Improvements	\$300,000
91 Sewer Main Rehabilitation and Construction	\$50,000
283 Traffic Signals and Traffic Operations Improvements	\$20,000
297 Geographic Information Systems (GIS)	\$239,000
361 Hooksett Turnpike Bridge Replacement	\$20,000
380 Neighborhood Safety Improvements	\$40,000
498 Birchdale Road Bridge Replacement	\$20,000
502 Whitney Road Extension	\$52,700
518 Bridge and Dam Maintenance / Repairs	\$75,000
543 Merrimack River Greenway Trail Project	\$23,972
571 I-393/Horseshoe Pond Drainage Improvements	\$500,000
588 Loudon Road Bridge Improvement Project	\$270,000
603 Washington Street Bridge Replacement Project	\$220,000
Sub Total	\$1,943,172

TIF Districts & CIP Summary

	2020 Budget
Rec-Grounds	
51 White Park	\$110,000
55 Rolfe Park	\$20,000
56 Rollins Park	\$105,000
107 Golf Course Club House and Maintenance Buildings	\$130,000
235 Golf Course Grounds Improvements	\$310,000
359 Merrill Park	\$15,000
515 Golf Course Winter Recreation Improvements	\$55,000
528 Pocket Parks	\$30,000
530 Golf Course Equipment	\$88,137
557 Memorial Field	\$5,000
569 Parks and Cemeteries Small Turf Equipment	\$25,000
587 Cemetery Improvements	\$60,000
Sub Total	\$953,137
 Total	 \$15,382,057

TIF Districts & CIP Summary

Capital Improvement Program 2020-2029

Project #	Title	Department
2	Information Technology Hardware & Software Replacement	Information Technology
4	Fire Department Vehicle Replacement	Fire
17	Sidewalk, Bikeway and Streetscape Improvements	CD-Engineering Services
18	Storrs Street Extension, North & South	CD-Engineering Services
30	Hoit Road / Whitney Road Intersection Signalization	CD-Engineering Services
31	Broadway / West Street Intersection (McKee Square) Signalization	CD-Engineering Services
34	North Main Street / Storrs Street Intersection Signalization	CD-Engineering Services
36	Manchester Street / Route 3 South	CD-Engineering Services
40	Langley Parkway	CD-Engineering Services
51	White Park	Rec-Grounds
52	Keach Park	Rec-Grounds
54	Russell Martin Park	Rec-Grounds
55	Rolfe Park	Rec-Grounds
56	Rollins Park	Rec-Grounds
57	Gustaf H. Lehtinen Park/Hero's Bridge	CD-Engineering Services
59	Terrill Park	Rec-Grounds
60	Kiwanis (Waterfront) Park	Rec-Grounds
63	City Wide Recreation Facility Improvements	GS-Public Properties
64	Arena Improvements	GS-Public Properties
65	City Hall Renovations	GS-Public Properties
68	Library	Library
71	Runway Protection Zones: Property Acquisition	CD-Engineering Services
72	Runway Pavement Improvements	CD-Engineering Services
75	General Airport Repairs	GS-Public Properties
77	Airport Snow Removal Equipment (SRE) & Equipment Storage Facility	CD-Engineering Services
78	Annual Highway Improvement Program	GS-Highway / Utilities
83	Storm Water Improvements	CD-Engineering Services
84	Water Main Cleaning & Lining	CD-Engineering Services
85	Water Main Replacement	CD-Engineering Services
86	Water Main Construction	CD-Engineering Services
88	Water Plant Improvements	GS-Water
89	Hall Street Waste Water Treatment Plant Odor Control	GS-Sewer
91	Sewer Main Rehabilitation and Construction	CD-Engineering Services
97	Low Avenue Improvements	CD-Community Planning
104	Hall Street Waste Water Treatment Plant Improvements	GS-Sewer
107	Golf Course Club House and Maintenance Buildings	Rec-Grounds
114	Penacook Lake Dam and Spillway Rehabilitation	GS-Water
121	Vehicle & Equipment Replacement Program	GS-Highway / Utilities
124	Water System SCADA Improvements	GS-Water

TIF Districts & CIP Summary

Project #	Title	Department
130	Multi-Function Photocopy Machines	Finance Purchasing
230	Opticom Replacement	Fire
235	Golf Course Grounds Improvements	Rec-Grounds
244	Water Meter Replacement Program	GS-Water
252	Fire Station Improvements	Fire
275	Sewer Pump Station Improvements	GS-Sewer
283	Traffic Signals and Traffic Operations Improvements	CD-Engineering Services
297	Geographic Information Systems (GIS)	CD-Engineering Services
305	Fire Department Communications Equipment	Fire
321	Water System Master Plan & Implementation	GS-Water
323	Combined Operations & Maintenance Facility (COMF) Improvements	GS-Public Properties
335	Thermal Imaging Cameras	Fire
345	Water Supply Well Field Maintenance	GS-Water
347	Water Storage Tank Repairs	GS-Water
358	Garrison Park	Rec-Grounds
359	Merrill Park	Rec-Grounds
360	Kimball Park	Rec-Grounds
361	Hooksett Turnpike Bridge Replacement	CD-Engineering Services
368	Police Department Communications Equipment	Police - Operations
370	Police Department Ballistic Vest Replacement Program	Police - Operations
372	Water System Pump Station Improvements	GS-Water
375	Fire Department Boats	Fire
376	Fire Department Hose & Equipment Replacement	Fire
380	Neighborhood Safety Improvements	CD-Engineering Services
381	Landfill Closure and Maintenance	GS-Solid Waste
383	New Airport Terminal Building	CD-Engineering Services
403	Parking Division Vehicle Replacement Program	Police - Operations
410	Sewer Video Inspection Equipment	GS-Sewer
432	North State Street Parking Garage (Formerly Firehouse Block)	City Manager /Operation
433	School Street Parking Garage (Formerly Durgin Block)	Police - Operations
443	City-Wide Community Center	City Manager /Operation
447	Landfill Soil Vapor Extraction Systems	GS-Solid Waste
451	Leak Detection	GS-Water
466	Penacook Waste Water Treatment Plant Improvements	GS-Sewer
468	Reconstruct Taxiway A & Itinerant Ramp	CD-Engineering Services
471	Airport Fuel Farm	CD-Engineering Services
477	Library Equipment Replacement	Library
482	Water System Asset Management	GS-Water
484	Police Station Improvements	Police - Operations
492	Runway Protection Zone (RPZ) Obstruction Removal	CD-Engineering Services
498	Birchdale Road Bridge Replacement	CD-Engineering Services

TIF Districts & CIP Summary

Project #	Title	Department
502	Whitney Road Extension	CD-Engineering Services
505	South Main Street Corridor Improvements	CD-Engineering Services
506	Historical Surveys	CD-Community Planning
515	Golf Course Winter Recreation Improvements	Rec-Grounds
518	Bridge and Dam Maintenance / Repairs	CD-Engineering Services
519	Manchester Street/Old Turnpike Road Intersection Improvements	CD-Engineering Services
520	Intersection Safety Improvements	CD-Engineering Services
521	Police Firearms Range Improvements	Police - Operations
527	Fire Department EMS Equipment Replacement	Fire
528	Pocket Parks	Rec-Grounds
529	Storrs Street Parking Garage (Formerly Capital Commons)	City Manager /Operation
530	Golf Course Equipment	Rec-Grounds
534	Tie Down Rehabilitation and Expansion	CD-Engineering Services
541	Regional Drive/Chenell Drive Intersection Improvements	CD-Engineering Services
543	Merrimack River Greenway Trail Project	CD-Engineering Services
550	Roundabout Maintenance	CD-Engineering Services
551	Library Maintenance	GS-Public Properties
555	Handgun Replacement	Police - Operations
557	Memorial Field	Rec-Grounds
560	Fire Training Facility	Fire
561	Fire Alarm Infrastructure Replacement	Fire
563	Master Plan Update	CD-Community Planning
567	Penacook Riverfront Parks	Rec-Grounds
569	Parks and Cemeteries Small Turf Equipment	Rec-Grounds
570	Pleasant/Warren/Fruit Intersection Improvements	CD-Engineering Services
571	I-393/Horseshoe Pond Drainage Improvements	CD-Engineering Services
572	Airport Master Plan	CD-Engineering Services
573	Fire Department Personnel Protective Equipment	Fire
575	Police Vehicle & Equipment Replacement	Police - Operations
576	General Facility Repairs	GS-Public Properties
579	Downtown Squares	GS-Public Properties
583	East Concord Fire Station	Fire
587	Cemetery Improvements	Rec-Grounds
588	Loudon Road Bridge Improvement Project	CD-Engineering Services
589	Downtown Corridor Streetscape Improvement Project	CD-Engineering Services
590	Downtown Civic District Sidewalk Replacement	CD-Engineering Services
594	New Central Fire Station	Fire
595	Parking Meters	Police - Operations
596	Surface Lots	Police - Operations
597	Parking Beacons	Police - Operations
598	TASER Replacement	Police - Operations

TIF Districts & CIP Summary

Project #	Title	Department
599	Zoning Update	CD-Community Planning
600	Impact Fee Ordinance Update	CD-Community Planning
601	Design Guidelines Update	CD-Community Planning
602	Iron Works Road Bridge Replacement Project	CD-Engineering Services
603	Washington Street Bridge Replacement Project	CD-Engineering Services
609	Main Street Sign Panels	CD-Community Planning
610	Police Radio and Phone Line Recorder System	Police - Operations
611	Eastman Street Retaining Wall	CD-Engineering Services
615	Fiber Review and Replacement	Information Technology
616	Parking Division Technology	Police - Operations
618	Unmanned Aerial System (UAS)	Police - Operations
619	Airport Miscellaneous Repairs & Improvements	CD-Engineering Services

City of Concord, New Hampshire

Ratios of Long Term Debt Outstanding and Legal Debt Limits Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Base Value for Debt Limits (1)	\$ 4,390,660,275	\$ 4,020,634,140	\$ 3,851,394,810	\$ 3,688,748,087	\$ 3,877,480,169	\$ 4,050,513,509	\$ 3,911,961,065	\$ 4,001,809,256	\$ 4,033,007,307	\$ 4,224,516,413
Legal Debt Limits (% of Base Value)										
General - 1.75% thru 1998, 3% 1999 on (2)	\$ 131,719,808	\$ 120,619,024	\$ 115,541,844	\$ 110,662,443	\$ 116,324,405	\$ 121,515,405	\$ 117,358,832	\$ 120,054,278	\$ 120,990,219	\$ 126,735,492
Water - 10% (2)	\$ 439,066,028	\$ 402,063,414	\$ 385,139,481	\$ 368,874,809	\$ 387,748,017	\$ 405,051,351	\$ 391,196,107	\$ 400,180,926	\$ 403,300,731	\$ 422,451,641
Issued Debt at June 30										
Total Issued Debt at June 30	\$ 68,036,092	\$ 66,429,838	\$ 66,632,593	\$ 67,234,223	\$ 69,162,800	\$ 72,161,009	\$ 76,554,459	\$ 81,679,007	\$ 89,693,668	\$ 94,920,956
Less Water Fund	(11,855,335)	(11,435,119)	(11,768,711)	(11,930,388)	(12,802,341)	(12,718,866)	(12,909,306)	(14,595,612)	(15,943,403)	(15,950,744)
Less Sewer Fund (3)	(14,707,852)	(15,519,027)	(13,973,463)	(14,059,897)	(14,819,785)	(14,228,732)	(13,770,736)	(16,861,971)	(18,773,712)	(19,429,743)
Less Tax Increment Debt (3)	(11,570,000)	(10,899,000)	(10,130,000)	(9,347,000)	(8,965,400)	(8,095,400)	(7,947,200)	(7,206,400)	(6,586,400)	(5,981,400)
Less Landfill Debt (3)	(1,375,946)	(1,136,332)	(900,425)	(668,901)	(442,001)	(218,732)	-	-	-	-
Authorized Unissued at June 30										
Total Authorized Unissued Debt at June 30	9,008,972	7,850,672	5,367,672	6,033,172	5,495,000	10,462,220	3,209,305	14,827,958	16,769,126	13,849,075
Less Golf Fund	-	-	(80,000)	(80,000)	(80,000)	(60,000)	(93,000)	(60,000)	(3,000)	(3,000)
Less Arena Fund	-	-	(475,000)	-	-	-	-	-	(76,500)	(3,000)
Less Solid Waste Fund	-	-	-	-	-	-	-	-	-	-
Less Water Fund	(1,130,500)	(697,000)	(175,000)	(150,000)	-	-	(136)	(36,500)	(136,500)	(36,500)
Less Sewer Fund (3)	(1,390,672)	(392,672)	(552,672)	(2,168,172)	-	-	-	(36,500)	(136,500)	(36,500)
Less Tax Increment Debt (3)	-	(285,000)	(285,000)	-	-	-	-	-	-	-
Total Debt Subject to general limit	\$ 35,014,759	\$ 33,916,360	\$ 33,659,994	\$ 34,863,037	\$ 37,548,273	\$ 47,301,499	\$ 45,043,386	\$ 57,709,982	\$ 64,806,779	\$ 67,329,144
Legal Debt Margin										
General	96,705,049	86,702,665	81,881,850	75,799,406	78,776,132	74,213,906	72,315,446	62,344,296	56,183,440	59,406,348
Water Fund	426,080,193	389,931,295	373,195,770	356,794,421	374,945,676	392,332,485	378,286,665	385,548,813	387,220,828	406,464,397
% of Legal Debt Limits Used										
General	26.6%	28.1%	29.1%	31.5%	32.3%	38.9%	38.4%	48.1%	53.6%	53.1%
Water Fund	2.7%	2.8%	3.1%	3.2%	3.3%	3.1%	3.3%	3.6%	4.0%	3.8%

Data Source
Audited Financial Statements

Notes:

- (1) Base Value for Debt Limits computed by the NH Department of Revenue Administration
- (2) Legal debt limit percentage rates set by NH State statute
- (3) Debt exempt from Debt limits consists of Landfills, Tax Increment Financing and Sewer debt.

City of Concord, New Hampshire

Ratios of Outstanding Debt by Debt Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government	Per Capita	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property
	General Obligation Bonds	General Obligation Bonds				
2018	\$ 58,354,719	\$ 36,566,237	\$ 94,920,956	\$ 2,206	7.15%	2.36%
2017	52,624,030	34,797,070	87,421,100	2,038	6.70%	2.22%
2016	49,142,637	32,536,370	81,679,007	1,916	6.38%	2.12%
2015	48,874,693	27,679,766	76,554,459	1,804	5.94%	2.03%
2014	44,125,550	28,035,460	72,161,010	1,701	5.65%	2.11%
2013	40,430,476	28,732,324	69,162,800	1,615	5.51%	2.00%
2012	40,161,251	27,072,972	67,234,223	1,569	5.50%	2.03%
2011	40,031,119	26,601,474	66,632,593	1,557	5.45%	1.74%
2010	38,882,692	27,547,146	66,429,838	1,503	6.84%	1.64%
2009	40,860,105	27,175,987	68,036,092	1,540	7.01%	1.58%

City of Concord, New Hampshire

Assessed and Estimated Full Value of Real Property Last Ten Fiscal Years

Fiscal Year	Local Assessed Value (1)			Total Assessed Value	Less Exemptions to Assessed Value (1)	Total Taxable Assessed Value (1)	Total Direct Tax Rate per \$1,000 of Assessed Value	Estimated Full Value (2)	Ratio of Total Assessed Value to Total Estimated Full Value
	Residential	Commercial/ Industrial	Utilities						
2018	\$ 2,341,028,799	\$ 1,531,794,890	\$ 188,082,990	\$ 4,060,906,679	\$ 30,676,314	\$ 4,030,230,653	\$ 25.38	\$ 4,253,023,855	95.5%
2017	2,258,430,650	1,526,604,188	177,017,200	3,962,052,038	31,281,237	3,930,770,801	24.77	4,061,020,935	97.6%
2016	2,168,810,800	1,539,035,833	178,446,300	3,886,292,933	32,958,740	3,853,334,193	24.36	4,033,984,178	96.3%
2015	2,101,417,750	1,534,639,311	161,176,300	3,797,233,361	33,688,716	3,763,544,645	23.58	3,942,193,209	96.3%
2014	2,074,759,050	1,584,155,007	167,511,600	3,826,425,657	33,299,807	3,793,125,850	22.59	4,074,453,253	93.9%
2013	2,087,208,900	1,614,705,822	166,101,300	3,868,016,022	35,915,240	3,832,100,782	21.61	3,899,194,377	99.2%
2012	2,139,560,300	1,419,233,200	165,340,900	3,724,134,400	37,130,879	3,687,003,521	21.70	3,708,962,523	100.4%
2011	2,299,881,800	1,424,486,800	152,774,300	3,877,142,900	42,168,733	3,834,974,167	20.35	3,871,416,766	100.1%
2010	2,508,467,100	1,434,618,400	152,792,400	4,095,877,900	42,345,930	4,053,531,970	18.98	4,044,243,693	101.3%
2009	2,593,546,800	1,601,861,700	146,592,000	4,342,000,500	37,066,758	4,304,933,742	17.99	4,353,125,485	99.7%

Data Sources:

(1) State MS-1 Report of Assessed Values

(2) NH Department of Revenue Administration's Annual Equalization Survey

City of Concord, New Hampshire

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018
General Fund										
Reserved	\$ 1,169,269	\$ 966,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	5,302,478	7,025,545	-	-	-	-	-	-	-	-
Nonspendable	-	-	181,815	152,871	152,871	152,871	152,871	168,027	212,814	375,704
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	4,316,925	4,938,869	4,729,164	3,416,913	3,265,799	4,106,177	5,271,321	4,791,914
Assigned	-	-	1,355,353	894,000	935,000	750,000	960,000	930,000	975,000	975,000
Unassigned	-	-	6,736,075	8,168,250	9,079,250	9,879,330	10,171,068	10,735,579	11,015,079	11,371,395
Total General Fund	\$ 6,471,747	\$ 7,992,313	\$ 12,590,168	\$ 14,153,990	\$ 14,896,285	\$ 14,199,114	\$ 14,549,738	\$ 15,939,783	\$ 17,474,214	\$ 17,514,013
Other Governmental Funds										
Reserved	\$ 11,784,460	\$ 10,652,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Special Revenue Funds	7,675,674	8,124,307	-	-	-	-	-	-	-	-
Capital Project Funds	4,261,481	3,500,587	-	-	-	-	-	-	-	-
Debt Service	856,787	1,248,100	-	-	-	-	-	-	-	-
Nonspendable	-	-	9,239,526	9,394,226	10,335,606	12,004,524	12,631,335	11,465,110	12,586,124	13,547,616
Restricted	-	-	4,214,191	2,803,781	3,148,961	9,539,642	11,848,567	11,105,618	13,594,542	11,556,505
Committed	-	-	10,842,872	9,916,209	7,765,227	5,109,805	6,977,411	5,439,600	4,083,185	3,038,764
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	(915)	(1,290)	-	(1,329,031)	(726,422)	(2,091,373)	(2,180,891)	(4,747,101)
Total Other Funds	\$ 24,578,402	\$ 23,525,144	\$ 24,295,674	\$ 22,112,926	\$ 21,249,794	\$ 25,324,940	\$ 30,730,891	\$ 25,918,955	\$ 28,082,960	\$ 23,395,784

Data Source

Audited Financial Statements

(1) Beginning with FY11, the presentation of Fund Balance conforms with Government Accounting Standards Board Statement No. 54