

TIF Districts & CIP Summary

Appropriations by Funding Source

	2020 Budget
Airport / G.O. Bonds	\$22,000
Arena / G.O. Bonds	\$505,000
General / G.O. Bonds	\$3,520,000
Parking / G.O. Bonds	\$35,000
Sewer / G.O. Bonds	\$1,550,000
Trans From General / Capital Transfer	\$412,500
Trans From Sewer / Capital Transfer	\$27,000
Trans From Sewer / Mountain Green Reserve	\$30,000
Trans From Trust / Equip Replace Reserve	\$50,000
Trans From Trust / Highway Reserve	\$2,322,000
Trans From Water / Capital Transfer	\$212,000
Water / G.O. Bonds	\$1,181,000
Sub Total	\$9,866,500

Repurposing by Funding Source

General / Capital Close-out	\$279,030
Parking / Capital Close-out	\$30,226
Sewer / Capital Close-out	\$240,692
Water / Capital Close-out	\$428,056
Sub Total	\$978,004
Total	\$10,844,504

TIF Districts & CIP Summary

<u>Appropriations and Repurposing by Department</u>		2021 Budget
Finance Purchasing		
130	Multi-Function Photocopy Machines	\$8,000
Sub Total		\$8,000
Information Technology		
2	Information Technology Hardware & Software Replacement	\$268,000
Sub Total		\$268,000
Police - Operations		
370	Police Department Ballistic Vest Replacement Program	\$75,000
484	Police Station Improvements	\$50,000
575	Police Vehicle & Equipment Replacement	\$330,000
595	Parking Meters	\$30,226
621	Police Department Booking Room Renovations	\$40,000
368	Police Department Communications Equipment	\$210,000
Sub Total		\$735,226
Fire		
4	Fire Department Vehicle Replacement	\$696,331
252	Fire Station Improvements	\$60,000
376	Fire Department Hose & Equipment Replacement	\$110,000
561	Fire Alarm Infrastructure Replacement	\$76,714
573	Fire Department Personnel Protective Equipment	\$50,000
Sub Total		\$993,045
GS-Highway / Utilities		
78	Annual Highway Improvement Program	\$2,212,000
121	Vehicle & Equipment Replacement Program	\$1,066,000
Sub Total		\$3,278,000
GS-Public Properties		
64	Arena Improvements	\$505,000
65	City Hall Renovations	\$90,000
75	General Airport Repairs	\$22,000
323	Combined Operations & Maintenance Facility (COMF) Improvements	\$445,000
579	Downtown Squares	\$25,000
Sub Total		\$1,087,000

TIF Districts & CIP Summary

	2021 Budget
GS-Water	
88 Water Plant Improvements	\$255,000
114 Penacook Lake Dam and Spillway Rehabilitation	\$175,000
124 Water System SCADA Improvements	\$30,000
244 Water Meter Replacement Program	\$100,000
321 Water System Master Plan & Implementation	\$50,000
451 Leak Detection	\$10,000
Sub Total	\$620,000
 GS-Sewer	
104 Hall Street Waste Water Treatment Plant Improvements	\$1,025,000
275 Sewer Pump Station Improvements	\$630,692
466 Penacook Waste Water Treatment Plant Improvements	\$55,000
Sub Total	\$1,710,692
 CD-Engineering Services	
83 Storm Water Improvements	\$450,000
85 Water Main Replacement	\$798,056
283 Traffic Signals and Traffic Operations Improvements	\$38,130
297 Geographic Information Systems (GIS)	\$10,500
518 Bridge and Dam Maintenance / Repairs	\$75,000
602 Iron Works Road Bridge Replacement Project	\$35,000
603 Washington Street Bridge Replacement Project	\$737,855
Sub Total	\$2,144,541
 Total	 \$10,844,504

TIF Districts & CIP Summary

Capital Improvement Program 2021-2030

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
130	Multi-Function Photocopy Machines	Finance Purchasing

TIF Districts & CIP Summary

Project #	Title	Department
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
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
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
502	Whitney Road Extension	CD-Engineering Services
505	South Main Street Corridor Improvements	CD-Engineering Services
515	Golf Course Winter Recreation Improvements	Rec-Grounds
518	Bridge and Dam Maintenance / Repairs	CD-Engineering Services

TIF Districts & CIP Summary

Project #	Title	Department
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 Round About	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
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
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

TIF Districts & CIP Summary

Project #	Title	Department
611	Eastman Street Retaining Wall	CD-Engineering Services
615	Fiber System Replacement	Information Technology
618	Unmanned Aerial System (UAS)	Police - Operations
536	Hangar Replacement	CD-Engineering Services
514	Airport Parking Lot Improvements	CD-Engineering Services
525	Telephone System Replacement Program	Information Technology
302	Enterprise Wide Information Systems Applications	Information Technology
627	Parking Strategic Plan	City Manager /Operation
620	Police Department Security Fencing	Police - Operations
621	Police Department Booking Room Renovations	Police - Operations
591	Sidewalk Cleanliness	GS-Public Properties

City of Concord, New Hampshire

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Base Value for Debt Limits (1)	\$ 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	\$ 4,400,883,875
Legal Debt Limits (% of Base Value)										
General - 1.75% thru 1998, 3% 1999 on (2)	\$ 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	\$ 132,026,516
Water - 10% (2)	\$ 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	\$ 440,088,388
Issued Debt at June 30										
Total Issued Debt at June 30	\$ 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	\$ 98,135,097
Less Water Fund	(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)	(15,599,418)
Less Sewer Fund (3)	(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)	(19,740,561)
Less Tax Increment Debt (3)	(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)	(5,501,400)
Less Landfill Debt (3)	(1,136,332)	(900,425)	(668,901)	(442,001)	(218,732)	-	-	-	-	-
Authorized Unissued at June 30										
Total Authorized Unissued Debt at June 30	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	9,009,326
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	(697,000)	(175,000)	(150,000)	-	-	(136)	(36,500)	(136,500)	(36,500)	(791,700)
Less Sewer Fund (3)	(392,672)	(552,672)	(2,168,172)	-	-	-	(36,500)	(136,500)	(36,500)	(356,500)
Less Tax Increment Debt (3)	(285,000)	(285,000)	-	-	-	-	-	-	-	-
Total Debt Subject to general limit	<u>\$ 33,916,360</u>	<u>\$ 33,659,994</u>	<u>\$ 34,863,037</u>	<u>\$ 37,548,273</u>	<u>\$ 47,301,499</u>	<u>\$ 45,043,386</u>	<u>\$ 57,709,982</u>	<u>\$ 64,806,779</u>	<u>\$ 67,329,144</u>	<u>\$ 65,154,844</u>
Legal Debt Margin										
General	86,702,665	81,881,850	75,799,406	78,776,132	74,213,906	72,315,446	62,344,296	56,183,440	59,400,348	66,871,672
Water Fund	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	423,697,270
% of Legal Debt Limits Used										
General	28.1%	29.1%	31.5%	32.3%	38.9%	38.4%	48.1%	53.6%	53.1%	49.3%
Water Fund	2.8%	3.1%	3.2%	3.3%	3.1%	3.3%	3.6%	4.0%	3.8%	3.5%

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				
2019	\$ 65,295,547	\$ 36,976,773	\$ 102,272,320	\$ 2,356	7.29%	2.45%
2018	60,259,916	37,920,176	98,180,092	2,206	7.15%	2.36%
2017	53,849,403	35,844,265	89,693,668	2,038	6.70%	2.22%
2016	49,375,887	32,810,121	82,186,008	2,206	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%

City of Concord, New Hampshire

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

Fiscal Year	Local Assessed Value (1)				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	Total Assessed Value					
2019	\$ 2,462,226,874	\$ 1,602,481,857	\$ 203,135,500	\$ 4,267,844,231	\$ 87,033,611	\$ 4,180,810,620	\$ 25.44	\$ 4,430,221,635	96.3%
2018	2,341,028,799	1,531,794,890	188,082,990	4,060,906,679	30,676,314	4,030,230,365	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%

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)

	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Reserved	\$ 966,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	7,025,545	-	-	-	-	-	-	-	-	-
Nonspendable	-	181,815	152,871	152,871	152,871	152,871	168,027	212,814	375,704	380,210
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	5,354,512
Assigned	-	1,355,353	894,000	935,000	750,000	960,000	930,000	975,000	975,000	1,400,000
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	11,769,490
Total General Fund	<u>\$ 7,992,313</u>	<u>\$ 12,590,168</u>	<u>\$ 14,153,990</u>	<u>\$ 14,896,285</u>	<u>\$ 14,199,114</u>	<u>\$ 14,549,738</u>	<u>\$ 15,939,783</u>	<u>\$ 17,474,214</u>	<u>\$ 17,514,013</u>	<u>\$ 18,904,212</u>
Other Governmental Funds										
Reserved	\$ 10,652,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Special Revenue Funds	8,124,307	-	-	-	-	-	-	-	-	-
Capital Project Funds	3,500,587	-	-	-	-	-	-	-	-	-
Debt Service	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	11,229,848
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	17,159,828
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	4,903,220
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(915)	(1,290)	-	(1,329,031)	(726,422)	(2,091,373)	(2,180,891)	(4,747,101)	(2,462,365)
Total Other Funds	<u>\$ 23,525,144</u>	<u>\$ 24,295,674</u>	<u>\$ 22,112,926</u>	<u>\$ 21,249,794</u>	<u>\$ 25,324,940</u>	<u>\$ 30,730,891</u>	<u>\$ 25,918,955</u>	<u>\$ 28,082,960</u>	<u>\$ 23,395,784</u>	<u>\$ 30,830,531</u>

Data Source:

Audited Financial Statements

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