



**Non-public meeting with legal counsel in accordance with
RSA 91-A: 2 (b) to be held at 6:15 p.m.**

City Council Meeting

Agenda

February 11, 2013

City Council Chambers

7:00 p.m.

1. Call to Order.
2. Invocation by Pastor Joe Fisher, United Baptist Church.
3. Pledge of Allegiance.
4. Roll Call.
5. Approval of the January 14, 2013 meeting minutes.
6. Agenda overview by the Mayor.

- Consent Agenda Items -

Items Tabled for a March 11, 2013 Public Hearing

7. Resolution authorizing the Annual Appraisal of Real Estate at Market Value per RSA 75:8-b; together with report from the Director of Real Estate Assessments.
8. Ordinance amending the Code of Ordinances, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing, and Parking; Section 18-1-9, Bus and Taxicab Stands, Schedule VII, Bus Stop – South Commercial Street/Constitution Ave; together with report from the Assistant City Planner.
9. Resolution appropriating the sum of \$1,735,000 including authorizing the issuance of bonds and notes for the Route 3 Corridor (North) Improvement Project – Phase 5 (Village Street, Penacook from the Boscawen Town Line to Stark Street) CIP #35; together with report from the City Engineer. (12-41) (1-38A;1-48)

From the City Manager

10. Positive Citizen Comments.
11. Council meeting date calendar.

Consent Reports

12. Diminimus gifts and donations report from the Library Director requesting authorization to accept monetary gifts totaling \$1,639.35 as provided for under the preauthorization granted by City Council.
13. Diminimus gifts and donations report from the Parks & Recreation Director requesting authorization to accept monetary gifts totaling \$3,878.15 as provided for under the preauthorization granted by City Council.
14. Concord Area Transit (CAT) quarterly progress and performance indicator reports from the Transportation Policy Advisory Committee (TPAC).
15. Report from the Traffic Operations Committee in response to a communication from Susan Ayer requesting consideration be given to improvements in pedestrian safety at the crosswalks on Loudon Road and Fort Eddy Road. (1Sus5)
16. Report from the Deputy City Manager – Development regarding the Overall Economic Development Performance (OEDP) Annual Report.
17. Semi-Annual Report of Contracted Solid Waste and Recycling Services from the General Services Director.
18. Report from the City Treasurer recommending the adoption of a post-issuance compliance policy and procedures for tax-exempt obligations.
19. Report to Council on the FY2012 Comprehensive Annual Finance Report (CAFR) from the Assistant Finance Director.
20. Report from the Deputy City Manager – Finance on the recommendation from the Fiscal Policy Advisory Committee (FPAC) on the revised Fiscal Goals and new Fund Balance Policy.
21. December Fiscal Year-to Date Financial Statements report from the Deputy City Manager – Finance.
22. Parking Committee report from the Deputy City Manager – Development recommending the City Manager be authorized to issue a RFQ for downtown marketing/communications to assist in the Downtown Complete Streets project.

Consent Resolutions

23. Resolution designating depositories for the City of Concord, New Hampshire for the Fiscal Year 2013; together with report from the City Treasurer.
24. Resolution relative to short term investment of excess funds.
25. Resolution adopting a cash management policy.

26. Resolution authorizing the City of Concord to request that the State of New Hampshire designate the Whitney Road corridor as an economic revitalization zone; together with report from the Deputy City Manager – Development.
27. Resolution authorizing the submittal of an application to the New Hampshire Housing Finance Authority for New Hampshire Community Planning Grant Funds to be utilized for the development of a new Penacook Village zoning district; together with report from the City Planner.
28. Resolution authorizing the City Manager or his designee to apply for unmatched grant funding through the New Hampshire Department of Safety Homeland Security Grants program for swift water rescue equipment; together with a report from the Fire Chief.
29. Resolution authorizing the City Manager or his designee to apply for unmatched grant funding through the New Hampshire Department of Safety for community emergency response teams; together with a report from the Fire Chief.

Consent Communications

30. Street closure request from the Concord Farmers Market Association requesting Capitol Street be closed to vehicular traffic on Saturdays, beginning June 1, 2013 through October 26, 2013 for the Concord Farmers Market.
31. Street closure request from InTown Concord for the 39th Annual Market Days Festival to be held Thursday, July 18, 2013 through Saturday, July 20, 2013.

Appointments

32. City Manager's proposed reappointments to the Zoning Board of Adjustment.
(*Nicholas Wallner, David Parker, James Monahan*)

*****End of Consent Agenda*****

33. February 11, 2013 Public Hearings

- A. Resolution repurposing \$150,000 from completed and unexpended City Hall roof project (CIP #65) to support additional improvements to the Green Street Community Center project (CIP #63); together with a report from the General Services Department. (1-8)
- B. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 14, Morals and Conduct; Article 14-2; Miscellaneous Police Regulations, Aggressive Panhandling; together with report from the Public Safety Board. (1-9) (***Public testimony received***)
- C. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8, Peddlers, Solicitors, Section 15-8-4.1, Registration of Solicitors – Requirements; together with report from the Legal Department in response to a communication from Pinnacle Security requesting the City of Concord repeal/modify existing ordinances prohibiting door to

door solicitation. (7-9) (10-10) (11-37C; 11-40) (*Ordinance referred to the Public Safety Advisory Committee and the Legal Department for further review at the November 13, 2012 Council meeting*)(*Revised ordinance submitted; together with report from the Public Safety Board*)(1-10)

- D. Ordinance amending the Code of Ordinances, Title I, General Code; Chapter 1, Government Organization, by amending Article 1-5, Fees, Fines, and Penalties, Schedule I, Solicitation Photo Identification Badge. (1-11)
- E. Ordinance amending the Code of Ordinances, Title II, Traffic Code; Chapter 18, Parking; Article.18-1, Stopping, Standing, and Parking; Section 18-1-8 Parking Time limited in Designated Spaces, North State/West Streets; together with report from the Parking Manager. (1-12)
- F. Ordinance amending the Code of Ordinances, Title IV, Zoning Code; Chapter 29.2, Public Capital Facilities Impact Fees Ordinance; Section 29.2-1-2, Assessment and Collection; together with report from the City Planner. (1-13)
- G. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Whitney Road southerly to Sewalls Falls Road; together with report from the Assistant City Planner. (1-14)
- H. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road; together with report from the Assistant City Planner. (1-15)
- I. Resolution amending the official map so as to establish the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue; together with report from the Assistant City Planner. (1-16)
- J. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Christian Avenue, Ormond Street and East Side Drive; together with report from the Assistant City Planner. (1-17)
- K. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Old Turnpike Road, Manchester Street, Airport Road and Terrill Park Drive; together with report from the Assistant City Planner. (1-18)
- L. Resolution amending the official map so as to eliminate the mapped lines of future streets for the extension of Brookside Drive and Bow Street; together with report from the Assistant City Planner. (1-19)
- M. Amended Hall Street Wastewater Plant License with Concord Power and Steam. (1Sus3)

- N. Downtown Complete Streets Improvement Project (CIP#460). (1Sus4) (*Supplemental report submitted*)

February 11, 2013 Public Hearing Action

34. Resolution repurposing \$150,000 from completed and unexpended City Hall roof project (CIP #65) to support additional improvements to the Green Street Community Center project (CIP #63); together with a report from the General Services Department. (1-8)
35. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 14, Morals and Conduct; Article 14-2; Miscellaneous Police Regulations, Aggressive Panhandling; together with report from the Public Safety Board. (1-9) (*Public testimony received*)
36. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8, Peddlers, Solicitors, Section 15-8-4.1, Registration of Solicitors – Requirements; together with report from the Legal Department in response to a communication from Pinnacle Security requesting the City of Concord repeal/modify existing ordinances prohibiting door to door solicitation. (7-9) (10-10) (11-37C; 11-40) (*Ordinance referred to the Public Safety Advisory Committee and the Legal Department for further review at the November 13, 2012 Council meeting*)(*Revised ordinance submitted; together with report from the Public Safety Board*)(1-10)
37. Ordinance amending the Code of Ordinances, Title I, General Code; Chapter 1, Government Organization, by amending Article 1-5, Fees, Fines, and Penalties, Schedule I, Solicitation Photo Identification Badge. (1-11)
38. Ordinance amending the Code of Ordinances, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing, and Parking; Section 18-1-8 Parking Time limited in Designated Spaces, North State/West Streets; together with report from the Parking Manager. (1-12)
39. Ordinance amending the Code of Ordinances, Title IV, Zoning Code; Chapter 29.2, Public Capital Facilities Impact Fees Ordinance; Section 29.2-1-2, Assessment and Collection; together with report from the City Planner. (1-13)
40. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Whitney Road southerly to Sewalls Falls Road; together with report from the Assistant City Planner. (1-14)
41. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road; together with report from the Assistant City Planner. (1-15)

42. Resolution amending the official map so as to establish the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue; together with report from the Assistant City Planner. (1-16)
43. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Christian Avenue, Ormond Street and East Side Drive; together with report from the Assistant City Planner. (1-17)
44. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Old Turnpike Road, Manchester Street, Airport Road and Terrill Park Drive; together with report from the Assistant City Planner. (1-18)
45. Resolution amending the official map so as to eliminate the mapped lines of future streets for the extension of Brookside Drive and Bow Street; together with report from the Assistant City Planner. (1-19)
46. Amended Hall Street Wastewater Plant License with Concord Power and Steam. (1Sus3)
47. Downtown Complete Streets Improvement Project (CIP#460). (1Sus4) (*Supplemental report submitted*)

Reports

48. Status report from the City Engineer on the Sewalls Falls Bridge Replacement Project, CIP #22). (1-49) (*Supplemental report submitted*)

New Business

Unfinished Business

49. Resolution approving the granting of a conservation easement to the Society for the Protection of New Hampshire Forests (SPNHF) on approximately 114 acres of land southerly and easterly of Gully Hill Road, as approved by the Conservation Commission; together with report from the Conservation Commission. (6-17) (7-36B; 7-38) (8-53) (9-39)(10-31) (11-43) (12-42) (1-52) (*Action on this item tabled following a July 9, 2012 public hearing*)

Comments, Requests by Mayor, City Councilors

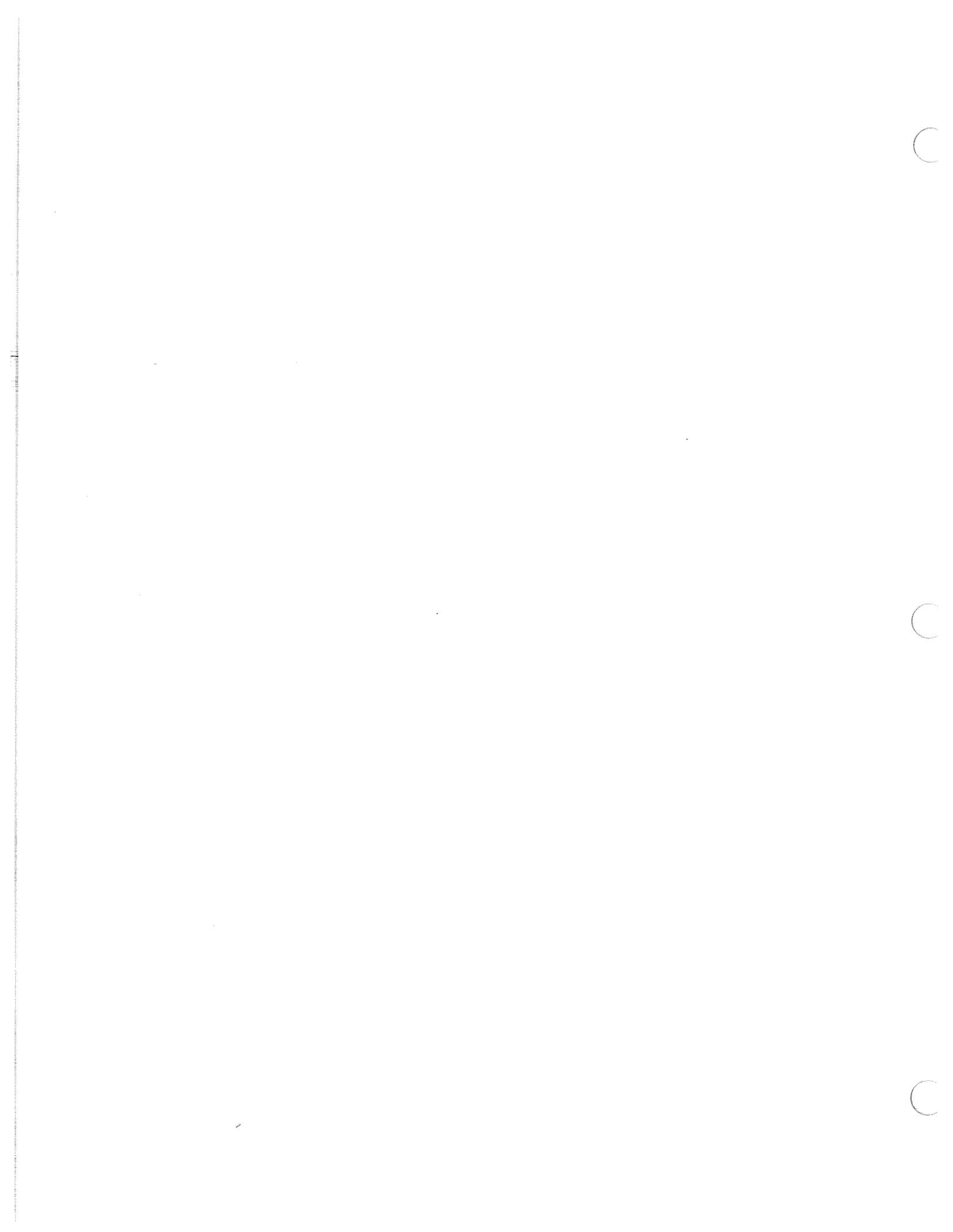
Comments, Requests by the City Manager

Consideration of Suspense Items

Adjournment

Information

- 2 Inf 1 November 15, 2012 and December 20, 2012 Fiscal Policy Advisory Committee Meeting Minutes.
- 2 Inf 2 November 27, 2012 Concord Community TV Board of Directors Meeting Minutes.
- 2 Inf 3 January 7, 2013 Concord Public Library Board of Trustees Meeting Minutes.
- 2 Inf 4 January 15, 2013 Traffic Operations Committee Meeting Minutes.
- 2 Inf 5 January 28, 2013 Parking Committee Meeting Minutes.
- 2 Inf 6 Executive Council Report from Colin Van Ostern.
- 2 Inf 7 Concord City Auditorium Upcoming Events brochures.
- 2 Inf 8 Communications from the University of New Hampshire notifying City Council that Larry Anthony and Dennis Gilmore have achieved Road Scholars One status within UNH's Roads Scholar Program.
- 2 Inf 9 Copy of communication from Robert Walker, Concord resident, expressing his displeasure in receiving a copy of a flyer from Grappone Automotive within his automobile registration reminder notice; together with a copy of the response sent to Mr. Walker by Mike Jache, City Treasurer/Tax Collector.
- 2 Inf 10 Copy of communication from the State of New Hampshire appointing Dan Andrus Forest Fire Warden for the City of Concord for a term ending December 31, 2015.
- 2 Inf 11 Annual Customer Notice from Comcast Cable.



2-5
TJA



**Non-public session in accordance with RSA 91-A: 3, II (d)
to discuss property acquisition to be held at 6:15 p.m.**

City Council Meeting
Draft Minutes
January 14, 2013
City Council Chambers
7:00 p.m.

1. The Mayor called the meeting to order at 7:00 p.m.
2. Invocation by Reverend Jason Wells, Grace Episcopal Church.
3. Pledge of Allegiance.
4. Roll Call. Councilors Bennett, Blanchard, Bouchard, Mayor Bouley, Councilors Coen, DelloIacono, Grady-Sexton, Keach, Kretovic, McClure, Nyhan, St. Hilaire and Shurtleff were present. Councilors Patten and Werner were excused.
5. Approval of the December 10, 2012 meeting minutes.

Action: Councilor St. Hilaire moved approval. The motion was duly seconded.

Referencing page 4 of the minutes, Councilor Kretovic asked that Chris Mulleavey's public testimony be amended to reflect his "personal support". Referencing the roll call, Councilor DelloIacono asked that his name be amended to reflect the correct spelling.

The approval of the minutes, as amended, passed with no dissenting votes.

6. Agenda overview by the Mayor.

- Consent Agenda Items -

Action: Councilor Nyhan moved approval of the consent agenda. The motion was duly seconded. Mayor Bouley pointed out that item 20 was originally listed under the items tabled for a February 11, 2013 public hearing and wanted to recognize that it should be listed under consent reports. The motion to approve passed with no dissenting votes. Councilor Kretovic abstained from voting on the consent agenda.

Referral to the Energy and Environment Committee

7. Communication from Linda Rauter, Chichester resident, encouraging the Energy Committee to consider recommending improvements to automated lights in parking lots with the Concord area.

Items Tabled for an February 11, 2013 Public Hearing

8. Resolution repurposing \$150,000 from completed and unexpended City Hall roof project (CIP #65) to support additional improvements to the Green Street Community Center project (CIP #63); together with a report from the General Services Department.
9. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 14, Morals and Conduct; Article 14-2; Miscellaneous Police Regulations, Aggressive Panhandling; together with report from the Public Safety Board.
10. Ordinance amending the Code of Ordinances, Title I, General Code, Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8, Peddlers, Solicitors, Section 15-8-4.1, Registration of Solicitors – Requirements; together with report from the Legal Department in response to a communication from Pinnacle Security requesting the City of Concord repeal/modify existing ordinances prohibiting door to door solicitation. (7-9) (10-10) (11-37C; 11-40) *(Ordinance referred to the Public Safety Advisory Committee and the Legal Department for further review at the November 13, 2012 Council meeting)(Revised ordinance submitted; together with report from the Public Safety Board)*
11. Ordinance amending the Code of Ordinances, Title I, General Code; Chapter 1, Government Organization, by amending Article 1-5, Fees, Fines, and Penalties, Schedule I, Solicitation Photo Identification Badge.
12. Ordinance amending the Code of Ordinances, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing, and Parking: Section 18-1-8 Parking Time limited in Designated Spaces, North State/West Streets; together with report from the Parking Manager.
13. Ordinance amending the Code of Ordinances, Title IV, Zoning Code; Chapter 29.2, Public Capital Facilities Impact Fees Ordinance; Section 29.2-1-2, Assessment and Collection; together with report from the City Planner and EDAC recommendation.
14. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Whitney Road southerly to Sewalls Falls Road; together with report from the Assistant City Planner.
15. Resolution amending the official map so as to establish mapped lines of a future street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road; together with report from the Assistant City Planner.

16. Resolution amending the official map so as to establish the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue; together with report from the Assistant City Planner.
17. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Christian Avenue, Ormond Street and East Side Drive; together with report from the Assistant City Planner.
18. Resolution amending the official map so as to eliminate the existing remnants of mapped lines of future streets located between Old Turnpike Road, Manchester Street, Airport Road and Terrill Park Drive; together with report from the Assistant City Planner.
19. Resolution amending the official map so as to eliminate the mapped lines of future streets for the extension of Brookside Drive and Bow Street; together with report from the Assistant City Planner.
20. Resolution authorizing the City Manager to enter into a Trail Agreement on land owned by Gordon Matson and Judith Wildman, southerly of District #5 Road, which will permit the public use of the trail and allow for the inclusion of the trail in the City's trail system; together with report from the Conservation Commission. *(Public hearing not required; to be approved as part of the consent agenda)*

From the City Manager

21. Positive Citizen Comments.
22. Council meeting date calendar.

Consent Reports

23. Diminimus gifts and donations report from the Library Director requesting authorization to accept monetary gifts totaling \$3,967.95 as provided for under the preauthorization granted by City Council.
24. Diminimus gifts and donations report from the Human Services Director requesting authorization to accept monetary gifts totaling \$400 as provided for under the preauthorization granted by City Council.
25. Diminimus gifts and donations report from the Human Services Director requesting authorization to accept monetary gifts totaling \$100 as provided for under the preauthorization granted by City Council.
26. Diminimus gifts and donations report from the Police Department requesting authorization to accept monetary gifts totaling \$2,000 as provided for under the preauthorization granted by

City Council.

27. Report from the Transportation Policy Advisory Committee in response to a communication from Therese Houde regarding the Concord Area Transit bus routes. (9-7)
28. Report from the Traffic Engineer in response to a communication from Amanda Mischke asking City Council to consider traffic safety improvements at the intersection of Washington and North State Streets in Concord. (12-8)
29. Report from the General Services Director recommending the City Manager be authorized to apply for and accept grant funds available from the New Hampshire Department of Environmental Services relative to the collection of Household Hazardous Waste.
30. Report from the City Engineer recommending the installation of a street light on South Commercial Street.
31. Continued customer service improvements to the City's credit/debit card acceptance program report from Finance.
32. Report from the Director of Human Resources and Labor Relations recommending the re-classification of two public properties personnel from Senior Maintenance Aides to Maintenance Technicians.

Consent Resolutions

33. Resolution authorizing the City Manager to apply from time to time for grants from the New Hampshire Humanities Council for purposes consistent with the mission of the Concord Public Library; together with report from the Library Director.

Consent Communications

34. Street closure request for White Street from Washington Street to Blanchard Street from noon on Thursday, January 24, 2013 through Monday, January 28, 2013 for the Black Ice Pond Hockey Championship.

Appointments

35. Mayor Bouley's proposed reappointment to the Community Development Advisory Committee (CDAC). *Leo Fraser*
36. Mayor Bouley's proposed appointment to the Board of Ethics.
Clyde R. W. Garrigan

From the Mayor

37. Communication from the Mayor regarding the City Manager's Annual Performance evaluation. *(Not previously distributed)*

*****End of Consent Agenda*****

38. **January 14, 2013 Public Hearings**

- A. Resolution appropriating the sum of \$35,739 from the grant repayment account in the housing revolving loan fund (2701) to be utilized in the CDAC emergency grant account; together with a report from the Assistant for Special Projects. (12-9)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- B. Resolution appropriating \$23,904.02 from trust fund reserves as a supplemental appropriation to the city's general fund for the purpose of education and training and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein; together with report from the Deputy City Manager – Finance. (12-10)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- C. Resolution to establish a new trust fund reserve to offset future health insurance costs and increases for retirees and funding for this reserve shall be entirely from FY2012 assigned fund balance as presented under a separate resolution; together with report from the Fiscal Policy Advisory Committee. (12-11)

Action: City Manager Tom Aspell provided a brief overview.

Councilor McClure inquired whether this is revocable or irrevocable reserve fund. Brian LeBrun, Deputy City Manager-Finance, responded that it was revocable.

Councilor St. Hilaire questioned as to how this fits in with the OPEB obligations that they have. Mr. Aspell responded that it's separate from that explaining that this money would just be used for the retiree insurance program versus the OPEB which is liabilities they have concurred for employees hired at a certain period.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- D. Resolution appropriating the sum of \$894,000 from assigned fund balance as a transfer to trust fund reserves as listed herein. Funding for this appropriation shall be entirely from FY 2012 assigned fund balance. (12-12)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- E. Resolution appropriating \$70,000 from trust fund reserves as a supplemental appropriation to the city's general capital improvement fund for the purpose of equipment replacement and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein. (12-13)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- F. Resolution appropriating \$10,000 from trust fund reserves as a supplemental appropriation to the city's general fund for the purpose of equipment replacement and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein. (12-14)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- G. Resolution authorizing the City Manager to enter into a purchase and sale agreement with Equity Trust concerning the sale of city owned property off of Hopkinton Road; together with report from the Conservation Commission. (12-15)

Action: City Manager Tom Aspell provided a brief overview.

Councilor Keach noted that during a prior acquisition, mountain biking wasn't allowed at a certain parcel and questioned whether it was allowed here. Councilor McClure responded that it isn't here either because this parcel is agricultural land off of Hopkinton Road that is down slope from where the west end farm trail is. She indicated that the top of the hill, at the west end farm trail by Dimond Hill Farm, is open to mountain bikes.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- H. Report from the Director of Real Estate Assessments recommending the renewal of the payment in lieu of taxes agreement between Briar Hydro Associates and the City of Concord. (12-16)

Action: City Manager Tom Aspell provided a brief overview.

Mayor Bouley opened the public hearing. There being no public testimony, the Mayor closed the hearing.

- I. Status report from the City Engineer on the US Route 3 Corridor (North) Improvement Project – Phase 5 (Village Street, Penacook from the Boscawen Town Line to Stark Street) CIP #35. (12-41) *(Additional report from the City Engineer)*

Action: City Engineer Ed Roberge provided an overview to the Council. He summarized the public meeting held on January 5th in which 50 residents, staff and Council members attended this 3 ½ hour meeting. He indicated that at this meeting they reviewed a number of elements, including: the complete streets corridor strategies, intersection improvements, the alternatives, streetscape design details, underground utilities, required bridge repairs, sequencing and construction schedules, alternative design costs and alternative program costs related. He indicated that a topic of great interest was underground utilities which was nearly unanimous of the people in attendance. He noted that another big element was intersection alternatives and, of the people in attendance at the meeting, 37 were in support of the roundabout and 13 were in support of the traffic signal. He stated that they spoke in detail of the bridge, the limitations and maintenance required, which has been deferred over a number of years; a bridge deck membrane and expansion joints repairs or replacements. He indicated that all of these elements are generally non-structural in terms of a life safety condition. He noted that if it came down to dollars and if the \$350,000 to repair the bridge would affect some other decision that the Council would make, the attendees at the meeting indicated that they would prefer to defer that work until a later time. He added that they could perhaps apply for state bridge aid dollars in the future, noting that he did indicate to the public that if they were to apply for state bridge aid dollars, those funds probably wouldn't be available until 2021. Mr. Roberge indicated that they spoke at length on the streetscape elements and a streetscape design that maintained the rural village character of Penacook Village; not too ornate, not too plain, but enough to identify the character of that existing village. He noted that they spoke at length in regards to project schedule and heard concerns with day time construction and the impact of businesses within the district themselves discussing options such as overnight work or second shift work. He indicated that currently the project, as it's been funded through fiscal 2013, has about a \$540,000 fund balance so, depending on what action is taken, they will be looking at some sort of supplemental appropriation and project schedule adjustment from where they stand today. Mr. Roberge indicated that if Council were to look at underground utilities and bridge construction for this calendar year, the cost to do that work would require them to appropriate approximately \$1,735,000 in total funds for fiscal 2013. He indicated that if they are going to move forward with underground utilities, he

recommends that Council instruct staff to come back in February with a resolution for consideration at the March public hearing. He stated that he feels that there are three items that he feels that Council needs to discuss this evening: to make a determination on the final design alternative; to make a determination on whether or not the Council would support the notion of underground utilities within the village district; to accept this amended project schedule.

Councilor Nyhan asked about the financial value of underground utilities relative to the expense. Mr. Roberge responded that it would never be any cheaper than now. Councilor Nyhan indicated that this is a significant increase in costs for the project and questioned what the benefit is on the other end: is it just the aesthetic value; is there a maintenance piece in which it's cheaper to maintain those utilities; is there a benefit as far as economic development. Mr. Roberge responded that the best component is aesthetics which will create a whole different village perception; from the utility standpoint, this will be new utilities replacing ones that have been out there for 30 to 100 years. He stated that there is capacity benefit by moving forward with underground utilities. Relative to the cost, Councilor Nyhan inquired whether this was an incremental cost or a complete project cost. Mr. Roberge replied that they are estimating \$1.5 million which would be a complete relocation cost.

Referencing the deferment of the bridge maintenance, Councilor St. Hilaire questioned whether this would impact the project in some way. For example, if Council decides to move forward with underground utilities they would be running under the bridge he asked whether this would complicate things in the future. Mr. Roberge replied that it would make sense not to defer the work and do it in conjunction with the underground utilities. He cautioned that what might be routine maintenance now could become a structural element in the future. Councilor St. Hilaire questioned whether there is an estimation as to how many years it would take to start looking at structural issues. Mr. Roberge replied that what they are fearful of is what is now surface repairs becomes a full deck replacement, it expands the work for the future. He stated that right now there is nominal work but if they wait ten years it could become major rehabilitation replacement work. Councilor St. Hilaire asked if the bridge is solely owned by Concord. Mr. Roberge indicated that to be correct. Councilor St. Hilaire asked how it would impact Boscawen questioning whether they would be incurring costs that they need to approve to make sure the utilities connect with ours. Mr. Roberge responded that it would not affect Boscawen whatsoever in this particular project.

Referencing the cost of the project, Councilor Coen inquired as to how much the city is paying for and how much is the state or federal government paying for. Mr. Roberge responded that this is a 100 percent city funded project and there has been no state or federal funds allotted for this project. He stated that this has been City Council's priority for the last five or six years.

Councilor McClure indicated that it has been mentioned that the additional costs would be approximately \$1,735,000 and questioned if the breakdown is as follows: \$1.5 million

for underground utilities; \$235,000 for the bridge. When looking at the breakdown, Mr. Roberge indicated that the three components of the \$1,735,000 of this supplemental appropriation would include: utility relocation, the Village Street bridge repairs, and the final overlay component of Phase 4a and 4b. He explained that when working in each of the phases, the final overlay is done in arrears and they always fund that next portion of the project. He stated that those three components total is essentially more than that: \$1.5 million, \$350,000 and \$425,000, less the amount of the funds that they have appropriated in the CIP 35 program today. Councilor McClure questioned whether it would be an additional year of construction currently scheduled to complete everything in 2014. Mr. Roberge replied that they would expect that. In regards to the bridge, Councilor McClure noted that she heard that they might be eligible to receive federal money for that work but if they apply for it they wouldn't receive it until 2021. She questioned as to how much of the cost the city would receive from the federal government. Mr. Roberge responded that the bridge aid program is 80 percent federal and 20 percent municipal.

City Manager Tom Aspell inquired as to the cost difference between a roundabout and a traffic signal at Washington Street. Mr. Roberge explained that the estimate for construction for the Phase 5 work is approximately \$2.2 million which assumes a roundabout. He indicated that if they are looking at signalization, that doesn't include the signal equipment that would be required which would be more expensive and would cost another \$125,000 to \$130,000 per intersection. Mr. Aspell asked if it was safe to say that not only is it a great capital cost with signals but also a greater operating cost on an annual basis. Mr. Roberge responded yes. Mr. Aspell noted that while Council may want to consider deferring the bridge maintenance until 2021 that is a large assumption that there will actually be any federal or state aid programs in terms of bridges.

Councilor St. Hilaire stated that there are so many other communities with red listed bridges that are pushed out to that date and feels that there is no way that this bridge is going to get on.

Councilor Nyhan questioned whether it was \$2.2 million for the original Phase 5 cost. Mr. Roberge confirmed that it was \$2.124 million. Councilor Nyhan questioned whether it is \$1.5 million for underground utilities. Mr. Roberge indicated that to be correct. Councilor Nyhan questioned whether it was \$350,000 for bridge repair. Mr. Roberge responded that is what they are estimating.

Mayor Bouley opened the public hearing.

Public Testimony

Glenn Geiger, Concord resident and business owner in Penacook, spoke in support of a roundabout. He indicated that when he comes from Washington Street to Village Street to take a left turn it is hard to see traffic coming and feels that this is a bad intersection. He stated that if they were to go with just the signalization it is his understanding that the signals wouldn't be put in for 3 to 7 years because it doesn't meet the criteria. He feels

that a signal would speed up traffic because vehicles would try to go through a yellow light. He indicated that he feels that roundabouts are safer because they reduce speeds and makes pedestrian crossings shorter. Mr. Geiger feels that if traffic lights are installed at some point in the future, the city will have to do another project in this area to add turn lanes because the signalization will not be able to handle the traffic flow in the future. He noted his concerns with traffic signals cutting off businesses in the area. He stated that he feels, economically, that it makes sense to put a roundabout in this area. He added that he feels that the installation of underground utilities will help with the development of this area.

Sam Langley, Boscawen resident, indicated that he feels that if a roundabout is put in place it will be removed at some point in the future. He further indicated that he feels that a roundabout in this area will adversely affect many of the businesses; and feels that in order to make it big enough to move traffic through, the city have to take property and/or parking spaces. He stated that, at this time, he doesn't see a need for any additional traffic control than what is already there. He feels that what has already been done on the project should be continued in Penacook Square.

Councilor Shurtleff questioned whether Mr. Langley's dissatisfaction with roundabouts is because of the state roundabout located on King Street. Mr. Langley noted that he is dissatisfied with the one on King Street but it's not his only adverse encounter with roundabouts.

Kathy Bush, Penacook Village Association President, indicated that she was present to testify in favor of the recommendation for work to be performed as part of Phase 5 for Route 3. She thanked Council for voting to fund this project through its phases and for making it a priority. She further thanked City Engineering and city staff for their dedication to the details and their outreach to the Penacook residents. She noted that she has heard from their members, residents and business owners and there is support for all aspects of this project: road construction, burying of electrical and other wires, the bridge repair work. She indicated that during a show of hands at the January 5th public meeting, most of the attendees who indicated that they wanted the project to include the electric line burying, also indicated they would be willing to support a tax increase to do so. She noted that it is their hope that Council will vote in favor of the expanded project and for Penacook's future. (Full public testimony on file in the City Clerk's Office)

Ellen Langlais, Penacook resident and owner of the Penacook Pharmacy, stated that the Route 3 corridor project is a subject of much debate and concern for the businesses, residents and patrons of the village and the impact on them all, only time will tell. She noted that there is a much bigger picture, the revitalization – the potential for future growth and a visually pleasing and vibrant downtown Penacook. She asked the Council for their support to invest in the future of the Penacook Village to not only improve the roads but improve the visual landscape by placing the overhead utilities underground. She also asked for their support of minimizing the intrusion of construction to the

downtown businesses allowing for the flexibility with scheduling construction at a time when the businesses are not open.

Allan Herschlag, Penacook resident, stated that he feels that this is a very good project and hopes that this project will be given the same consideration to Penacook as Concord's complete streets project. He noted that there are a number of issues that should be given consideration: parking, access to businesses during construction, the construction timeframe, a complete construction schedule should be available before the start of construction, having a construction contact person, traffic and construction updates need to be available, and the need for preplanned promotional activities on a regular basis throughout the construction period. In regards to buried power lines, he indicated that he believes that there are ways to incorporate this element within the final construction and design plan. He noted that one suggestion that may or may not be feasible is to either bury the power lines using a 24 hour work schedule or working around the project schedule as currently outlined. He stated that he is confident that staff can find ways to bury the power lines while not extending the construction timeline. In closing, Mr. Herschlag suggested the following: hear from those most impacted by this project and for them to have an opportunity to sign off on the final design before the start of construction; from an aesthetic perspective, keep it simple with green spaces and a clean functional design.

Pat Harbour, Penacook resident, spoke in favor of the traffic signal option noting that she does not feel that a roundabout is appropriate for the business district in the village. She stated that, in her opinion, a roundabout takes away from the character of the village and its historic nature. She noted that safety is her primary concern and feels that it will impede on pedestrian safety. According to what she has read, the roundabout is difficult for the visually impaired. She noted that the two options need to be looked at for both safety and cost.

There being no further public testimony, the Mayor closed the hearing.

December 10, 2012 Public Hearing Action

39. Resolution amending and restating the development program and financing plan for the North End Opportunity Corridor Tax Increment Finance (NEOCTIF) District; together with report from Assistant for Special Projects. (11-12) (12-34 B; 12-36)

Action: Councilor St. Hilaire moved approval. The motion was duly seconded and passed with no dissenting votes.

January 14, 2013 Public Hearing Action

40. Resolution appropriating the sum of \$35,739 from the grant repayment account in the housing revolving loan fund (2701) to be utilized in the CDAC emergency grant account; together with a report from the Assistant for Special Projects. (12-9)

Action: Councilor Bouchard moved approval. The motion was duly seconded and passed with no dissenting votes.

41. Resolution appropriating \$23,904.02 from trust fund reserves as a supplemental appropriation to the city's general fund for the purpose of education and training and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein; together with report from the Deputy City Manager – Finance. (12-10)

Action: Councilor Nyhan moved approval. The motion was duly seconded and passed with no dissenting votes.

42. Resolution to establish a new trust fund reserve to offset future health insurance costs and increases for retirees and funding for this reserve shall be entirely from FY2012 assigned fund balance as presented under a separate resolution; together with report from the Fiscal Policy Advisory Committee. (12-11)

Action: Councilor Nyhan moved approval. The motion was duly seconded and passed with no dissenting votes.

43. Resolution appropriating the sum of \$894,000 from assigned fund balance as a transfer to trust fund reserves as listed herein. Funding for this appropriation shall be entirely from FY 2012 assigned fund balance. (12-12)

Action: Councilor Nyhan moved approval. The motion was duly seconded and passed with no dissenting votes.

44. Resolution appropriating \$70,000 from trust fund reserves as a supplemental appropriation to the city's general capital improvement fund for the purpose of equipment replacement and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein. (12-13)

Action: Councilor St. Hilaire moved approval. The motion was duly seconded and passed with no dissenting votes.

45. Resolution appropriating \$10,000 from trust fund reserves as a supplemental appropriation to the city's general fund for the purpose of equipment replacement and funding for this appropriation shall be entirely from trust fund reserve accounts identified herein. (12-14)

Action: Councilor Bouchard moved approval. The motion was duly seconded and passed with no dissenting votes.

46. Resolution authorizing the City Manager to enter into a purchase and sale agreement with Equity Trust concerning the sale of city owned property off of Hopkinton Road; together with report from the Conservation Commission. (12-15)

Action: Councilor McClure moved approval. The motion was duly seconded and passed with no dissenting votes.

47. Report from the Director of Real Estate Assessments recommending the renewal of the payment in lieu of taxes agreement between Briar Hydro Associates and the City of Concord. (12-16)

Action: Councilor Blanchard moved approval. The motion was duly seconded and passed with no dissenting votes.

48. Status report from the City Engineer on the US Route 3 Corridor (North) Improvement Project – Phase 5 (Village Street, Penacook from the Boscawen Town Line to Stark Street) CIP #35. (12-41) (*Additional report from the City Engineer*)

Action: Councilor Shurtleff moved to request that the City Engineer and city staff come back in February with a resolution to include a roundabout, underground utilities, bridge repair, and amending the project funding. The motion was duly seconded.

Councilor Nyhan indicated that he had concerns about the project cost associated with underground utilities and hopes that when staff comes back next month that they will come back with ideas of where this additional funding is going to come from and how they are going to offset this in the budget.

Councilor Coen asked whether there will be any properties taken or buildings demolished for a roundabout on Washington Street. Mr. Aspell responded no. Councilor Coen questioned as to how they deal with the ADA issue for visually impaired in regards to crossing a roundabout. Mr. Aspell responded that they are designed to meet all the standards.

Councilor Blanchard feels that if they don't bury the utilities now it will never get done.

Councilor Keach noted that he continues to have some questions about the utility costs. He noted that, just to be clear, this is not the final vote on that issue and the motion is to just instruct staff to move forward in that direction.

Mayor Bouley clarified that the motion is asking staff to come back with a resolution in February for a March public hearing.

In regards to burying the utilities, Councilor Shurtleff stated that in doing so would add to the aesthetics of Penacook; there are utilities that are over 40 years old and they can be upgraded to the 21st century; this would eliminate the height problem as far as some of the trees that are planned. He asked Council to support his motion.

Mayor Bouley noted that he hopes, when staff comes back with a resolution and a report, that they come back with some financing alternatives. Mr. Aspell responded that it's probably best to talk about it in the context of the fiscal year 2013 and 2014 capital budgets.

Councilor Shurtleff's motion passed with no dissenting votes.

Appointments by the Mayor

Reports

49. Status report from the City Engineer on the Sewalls Falls Bridge Replacement Project, (CIP #22). *(For presentation in February)*

Action: Presentation to be held at the February Council meeting.

50. Annual setting of the tax rate target with recommendations from the Fiscal Policy Advisory Committee.

Action: Mayor Bouley noted that the recommendation is exactly the same as it was last year. He stated that they know that they are going to have a difficult budget year with one of the obvious reasons being the downshifting of costs from the legislature dealing with retirement at \$1.1 million. He noted that giving the City Manager the flexibility as they did last year makes sense.

Councilor Nyhan moved approval. The motion was duly seconded and passed with no dissenting votes.

51. White Park Skate House/Multi-Use Building status report from the Director of Parks and Recreation. *(Not previously distributed)*

Action: David Gill, Director of Parks and Recreation, provided a brief overview explaining that the recommendation is option one.

Councilor St. Hilaire inquired whether there will be areas to put skates on. Mr. Gill responded yes explaining that one of the areas that they are looking for is that the surface inside is going to have to be a multi-purpose floor. Councilor St. Hilaire asked if there will be a rubberized walkway from the skate house to the pond. Mr. Gill responded yes. Councilor St. Hilaire inquired in regards to the bathrooms. Mr. Gill replied they will be the same thing.

Referencing the master plan, Councilor DelloIacono asked where it was located in White Park. Mr. Gill responded that the 2004 master plan had the building on the left hand side of the park explaining that they did challenge and agreed that the location was best, the parking lot was built for a building to be there. Councilor DelloIacono questioned whether this area tends to flood a lot. Mr. Gill replied that the entire park is a little soft. He explained that

they are working with H.L. Turner Group regarding geo testing and it does support the building type proposed.

Councilor Keach asked if this is designed to be a year round facility. Mr. Gill responded yes. Councilor Keach questioned as to what would become of the old skate house. Mr. Gill explained that his recommendation would be to tear it down and that they would look into it to make sure it's not historic. He noted that there is not much functionality left to that building.

Councilor Blanchard referenced the costs and asked where the dollars would be coming from. Mr. Gill responded that this is one of their tasks moving forward and that they will bring forth the information to Council once ironed out. Councilor Blanchard noted that she thought that Black Ice Hockey was going to contribute to this. Mr. Gill replied that the city has a multi-year agreement with Black Ice Hockey and that the city received \$20,000 last year from the organization and they are willing to continue that sponsorship.

Councilor Coen asked whether this would have any affect with the current office space in which the Parks and Recreation Department is located. Mr. Gill responded that the original plan in 2004 was a larger building because they were going to move the recreational offices from its current location to the new building. He indicated that with the city moving forward with Dame School, the Heights Community Center, the recreational offices would move to that facility. Councilor Coen questioned whether they would keep the building or whether the current recreational office building would be demolished. Mr. Gill indicated that is a discussion for the future.

Councilor Blanchard questioned the projected use for the spring, summer and fall. Mr. Gill responded that this is a task moving forward.

Mayor Bouley inquired as to what the participation was for the two public meetings held. Mr. Gill responded that there were 17 people in attendance at the first meeting and 16 people in attendance at the second meeting. Mayor Bouley questioned whether there were neighbors to the park. Mr. Gill responded yes indicating that the neighborhood was fairly represented at the first meeting; he noted that he did not get the addresses of the attendees of the last meeting. Mayor Bouley noted that he just wanted to make sure that they receive the proper input on this end of the project as opposed to waiting until later.

Councilor Keach noted that he sees where there could be rental opportunities and feels that as they go forward, it's important that the Legal Department look the covenant and all the deed restrictions that goes along with the property.

Mayor Bouley asked whether the placement of the building being proposed is along the iron fence next to the pond, between the pond and the parking lot. Mr. Gill indicated that it's on the left hand side of the parking lot.

Councilor St. Hilaire pointed out there is an area labeled work room and questioned whether this is a kitchen. Mr. Gill responded that it's more like a prep area for a caterer. Councilor St. Hilaire indicated that it would be important to have something a caterer could use. He questioned whether there would be a heating source or oven. Mr. Gill indicated that, at this stage and as they continue to move forward, they could estimate that into the cost. Councilor St. Hilaire pointed out that there is a gas fire pit. Mr. Gill responded that one of the several comments in the winter time especially was a heating option outside.

Councilor St. Hilaire moved to accept the report and look ahead at option one. The motion was duly seconded.

Councilor St. Hilaire asked that staff look at a concession area and a kitchen for catering.

The motion passed with no dissenting votes.

Unfinished Business

52. Resolution approving the granting of a conservation easement to the Society for the Protection of New Hampshire Forests (SPNHF) on approximately 114 acres of land southerly and easterly of Gully Hill Road, as approved by the Conservation Commission; together with report from the Conservation Commission. (6-17) (7-36B; 7-38) (8-53) (9-39)(10-31) (11-43) (12-42) (*Action on this item tabled following a July 9, 2012 public hearing*)

Action: This item remains on the table.

53. Dame School Interim Use Report from the Assistant for Special Projects. (8Sus3) (9-40) (10-32) (11-44) (12-43)

Action: City Manager Tom Aspell noted that the city did acquire the former Dame School and will continue to use the building so that it does not become run down. He indicated that this building will host the summer camp programs. He added that the recreation office will be moved from the White Park facility to this facility. He noted that in January they will begin ADA work on the bathrooms, clean the facility, remove items that are no longer needed and IT will be fitting the facility for wifi access. In February the inside of the building will be painted and the rooms will be set up for use; also advertise for a janitor and front desk office staff. He stated that the grand reopening will be taking place in April.

Councilor Bouchard thanked Mr. Aspell and Mr. Gill for getting this project running and for not letting this building become run down.

Councilor Bouchard moved to accept the report and to remove this item from unfinished business. The motion was duly seconded and passed with no dissenting votes.

Comments, Requests by Mayor, City Councilors

Councilor Blanchard referencing info item 11, copy of communication from UNH Cooperative Extension Merrimack County, encouraged Council to read this item.

Mayor Bouley noted that back in April Council unanimously adopted a resolution to support the pursuit of a ten year plan to end homelessness within the city. He indicated that he has asked that a steering committee come together to look at a plan and report back to the Council for their recommendations. He noted that the goal of the committee is to look at what they want to do here in the City of Concord, what fits best for the city and where they want to be long term. He distributed a list of the membership.

Comments, Requests by the City Manager

City Manager Tom Aspell congratulated City Council for a AA one rating for the bond sale that they authorized.

54. Communication from the City Manager – CIP Review Meeting.

Action: Mr. Aspell explained that in the past Council had discussions about having a CIP review meeting. He noted that there hasn't been much turn over with the Council and indicated that they can do two things: set a special meeting for February or staff could sit down with Councilor Kretovic to go through the capital budget.

Councilor Coen indicated that he would prefer getting together for a separate meeting to review the CIP projects.

Discussion ensued in regards to a date and was decided that they meet on Tuesday, February 19th.

Consideration of Suspense Items

Councilor Grady-Sexton moved to consider suspense items not previously advertised. The motion was duly seconded and passed with no dissenting votes.

1 Sus1 **Referral to the Recreation and Parks Advisory Committee, the Recreation Department and the Legal Department**

Communication from Robert Baker requesting the development of a policy in regards to hockey on White Park Pond.

Action: Councilor McClure moved referral of this item. The motion was duly seconded and passed with no dissenting votes.

1 Sus2 **Referral to the Planning Board**

Communication from McKenna's Purchase Northern Pass Committee seeking the city's assistance in regards to the Northern Pass Project.

Action: Councilor McClure moved to refer this item to both the Planning Board and the Conservation Commission. The motion was duly seconded and passed with no dissenting votes.

Items Tabled for an February 11, 2013 Public Hearing

1 Sus3 Amended Hall Street Wastewater Plant License with Concord Power and Steam.

Action: Councilor Kretovic moved to table this item for a February 11th public hearing. The motion was duly seconded and passed with no dissenting votes.

1 Sus4 Downtown Complete Streets Improvement Project (CIP#460).

Action: Councilor Nyhan moved to table this item for a February 11th public hearing. The motion was duly seconded and passed with no dissenting votes.

1 Sus5 **Referral to the Traffic Operations Committee**

Communication from Susan Ayer requesting consideration be given to improvements in pedestrian safety at the crosswalks on Loudon Road and Fort Eddy Road.

Action: Councilor Kretovic moved referral to the Traffic Operations Committee. The motion was duly seconded and passed with no dissenting votes.

Adjournment

The time being 9:17 p.m., Councilor DelloIacono moved to adjourn the meeting. The motion was duly seconded and passed with no dissenting votes.

A true copy; I attest:

*Michelle Mulholland
Deputy City Clerk*

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION Authorizing Annual Appraisal of Real Estate at Market Value per
RSA 75:8-b

The City of Concord resolves as follows:

WHEREAS, the legislature has in RSA 75:8-b authorized any municipality with a population over 10,000 to annually appraise real estate at market value; and

WHEREAS, the legislature has established in RSA 75:8-b that the governing body shall hold two public hearings regarding the annual appraisal process at least 15 days, but not more than 60 days, prior to the governing body's authorization vote; and

WHEREAS, the City Council recognizes that assessments are constantly changing by neighborhood, type of property, and economic forces in varying amounts and that without annual adjustments to real estate assessments these changes may result in inequitable and unfair property taxation based upon the under or over assessment of properties when compared to market value; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:

1. The annual appraisal of real estate at market value pursuant to the provisions of RSA 75:8-b is hereby authorized.
2. This resolution takes effect April 1, 2013.



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

From: Kathryn H. Temchack, Director of Real Estate Assessments

Date: January 16, 2013

Subject: Authorization of Annual Appraisal at Market Value

Recommendation

Accept this report and set for public hearings in March and April the proposed resolution authorizing the Assessing Department to proceed with valuing all real estate at market value as of April 1, 2013.

Background

RSA 75:8-b requires municipalities with populations of over 10,000 who desire to appraise the municipality's real estate at market value, to receive authorization by a majority vote from the governing body. Prior to the governing body's vote, 2 public hearings must be held. The statute also requires the municipality to provide notification of changes to the assessed value prior to the issuance of the final tax bill. The notification may be an individual notice to the property owners, by public notice in a newspaper of general circulation, or by any other means deemed appropriate by the governing body. The City Council has voted to authorize the annual valuation of assessments since 2005.

Discussion

Since 2004, the Assessing Office has been assessing properties annually at market value.

Valuing properties at market value ensures good equity and fairness to all taxpayers so that all are paying only their fair share. Most property owners understand the yearly valuation system and recognize that the assessments shown on the January and March tax payment stubs represent the market value as of April 1st of the preceding year.

Since market values are constantly changing, and do not rise or fall at the same level for each city neighborhood (the Heights vs. Penacook vs. the South End), or type of property (residential vs. commercial vs. condominiums), making the appropriate adjustments each year to the property assessments is the right thing to do.

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

AN ORDINANCE amending the CODE OF ORDINANCES, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing and Parking; Section 18-1-9, Bus and Taxicab Stands, Schedule VII.

The City of Concord ordains as follows:

SECTION I: Amend the Code of Ordinances, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing and Parking; Section 18-1-9, Bus and Taxicab Stands, Schedule VII, by adding the following:

<u>STREET</u>	<u>FROM</u>	<u>TO</u>
South Commercial Street, west side	30' north of Constitution Avenue	65' northerly

SECTION II: This ordinance shall take effect on passage.



CITY OF CONCORD

42A

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Stephen L. Henninger, Assistant City Planner
DATE: January 23, 2013
SUBJECT: Amending Bus Stops on City Streets for the Concord Area Transit (CAT) System

Recommendation

The City Council is requested to review and adopt the attached ordinance adding a new bus stop on S. Commercial Street in Schedule VII, Bus and Taxicab Stands.

Discussion

The Friendly Kitchen has requested the addition of a bus stop at the intersection of S. Commercial Street and Constitution Avenue for patrons of the facility. The Planning Board approved site plan shows a location for the bus stop at the intersection of S. Commercial Street and Constitution Avenue. Service at this location is outbound (eastbound) only by the Crosstown Route.

The proposed bus stop location was found acceptable by the Traffic Operations Committee at its January 16th meeting. TPAC – Public Transit Committee is scheduled to review this proposed stop at its next meeting and a supplemental report will be forthcoming. The City Engineering Division and Concord Area Transit have reviewed and approved the proposed bus stop location.

Please add the following bus stops:

<u>STREET</u>	<u>FROM</u>	<u>TO</u>
South Commercial Street, west side	30' north of Constitution Ave.	65' northerly

Cc: CAT Executive Director
General Services Director
Parking Manager
City Engineer

Bm 1-29-1 A-4

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION APPROPRIATING THE SUM OF ONE MILLION, SEVEN HUNDRED THIRTY-FIVE THOUSAND DOLLARS (\$1,735,000) INCLUDING AUTHORIZING THE ISSUANCE OF BONDS AND NOTES FOR THE ROUTE 3 CORRIDOR (NORTH) IMPROVEMENT PROJECT – PHASE 5 (CIP #35)

PAGE 1 OF 2

The City of Concord resolves as follows:

- WHEREAS,** the 2013-2022 Capital Improvement Plan (CIP) includes a phased, multi-year capital project to improve the Route 3 Corridor (North) from Penacook Street to the Boscawen Town Line; and
- WHEREAS,** the FY2013 work plan identifies this project as CIP #35 and includes the design and construction of roadway and streetscape improvements in Phase 5, the area of the corridor on Village Street from Stark Street to the Boscawen Town Line; and
- WHEREAS,** the scope of work previously authorized by the City Council was limited to roadway and streetscape improvements and where the City Council is now considering relocating overhead utilities to underground locations within the Penacook Village area, completing repairs to the Contoocook River Bridge, and completing final paving in previous project areas, total costs of which are estimated at \$2,275,000; and
- WHEREAS,** previously appropriated funds for this project that are available will be used to offset the total costs of the work considered above requiring the estimated \$1,735,000 in supplemental project funds; and
- WHEREAS,** the City Engineer has identified the need to commence the construction of these improvements; and
- WHEREAS,** RSA 33:9 mandates that a two-thirds vote of all members of the City Council is required to pass a bond resolution, which shall be taken by roll call vote.

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION APPROPRIATING THE SUM OF ONE MILLION, SEVEN HUNDRED THIRTY-FIVE THOUSAND DOLLARS (\$1,735,000) INCLUDING AUTHORIZING THE ISSUANCE OF BONDS AND NOTES FOR THE ROUTE 3 CORRIDOR (NORTH) IMPROVEMENT PROJECT – PHASE 5 (CIP #35)

PAGE 2 OF 2

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

- 1) The sum of\$1,735,000
be and is hereby appropriated and authorized for use as follows:
General Capital Projects Fund
Engineering Services Division
Bonds and Notes
FY2013 Route 3 Corridor (North) Improvements - CIP #35\$1,735,000
- 2) Revenue for this project is available as follows:\$1,735,000
General Capital Projects Fund
Engineering Services Division
Bonds and Notes\$1,735,000
- 3) In order to meet said expenditure the City Treasurer, with approval of the City Manager, is authorized to issue up to One Million, Seven Hundred Thirty-Five Thousand Dollars (\$1,735,000) in bonds and notes of the City of Concord under the Municipal Finance Act.
- 4) The discretion of the fixing of dates, maturities, rates of interest, form and other details of such bonds and notes, and providing for the sale, is hereby delegated to the City Treasurer.
- 5) Sums as appropriated shall be expended under the direction of the City Manager.
- 6) The useful life of the improvements is expected to be in excess of twenty (20) years.
- 7) This resolution shall take effect upon its passage.



CITY OF CONCORD

TJA

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Edward L. Roberge, PE, City Engineer

DATE: January 28, 2013

SUBJECT: Resolution appropriating \$1,735,000 including authorizing the issuance of bonds and notes for the US Route 3 Corridor (North) Improvement Project (CIP35).

Recommendation

Accept this report and set the accompanying appropriation resolution for a public hearing on March 11, 2013.

Background

At its January 14, 2013 meeting, City Council accepted a staff report recommending additional improvements to the US Route 3 Corridor Improvement Project including relocation of aerial utilities underground, completing necessary repairs to the Contoocook River Bridge, and completing final paving in previous project areas. In that, Council requested that staff prepare a report outlining the project financial status and prepare an appropriation resolution for their consideration. City Council also acknowledged that if the additional work was accepted, an adjusted project schedule to complete this work in the 2013 construction season and defer the roadway and streetscape improvements in the Phase 5 project area to 2014 is to be expected.

Discussion

Since its approval by City Council on June 25, 2007, construction has been completed through the Phase 4 project areas on the multi-year, phased project (Borough Road to Penacook Street). The FY2013 program year includes completion of Phase 5, the project area consisting of Village Street from Stark Street to the Boscawen Town Line.

As the Council will recall, staff submitted a report at the October 11, 2011 meeting outlining the project progress and fiscal condition to that date. As summarized in the report, given increases in costs of Phase 3 and the added major culvert and retaining wall work, only a partial Phase 3 contract was awarded with available FY2010 funds. At the time of the report, total costs for the Phase 4A (FY2011) and Phase 4B (FY2012) project areas were not known but Council acknowledged that given that this project was part of a multi-phase program, funds for future phases would be used for the current work.

There was a sharp increase in construction costs when the Phase 4A/4B project was bid exceeding the current project appropriations. The project continued with the understanding that an eventual catch-up appropriation would be required given the extent of costs and completion of the extra work. At this point in the project, both major culverts and retaining wall construction has been completed and the corridor is substantially complete through Phase 4B (Penacook Street). All appropriated funds from Phase 1 to Phase 4B (FY2008-FY2012) have been spent or encumbered. There is about \$540,000 that remains unencumbered in project funds that are available for the upcoming projects.

Below is a detailed summary of the major factors that contributed to the project fiscal condition noted above.

- In 2008, Phase 1 construction cost \$347.50/LF and increased to \$403.02/LF in Phase 2. With additional budget closeout funds added to the Phase 2 project in FY2009 to cover anticipated increases in construction costs, the project was balanced through Phase 1 and Phase 2. The FY2010 (Phase 3) appropriation was some \$775,000 less than what was requested to complete Phase 3 in its entirety. Phase 3 construction cost \$2,511,505 (\$436.78/LF) where \$1,700,000 was appropriated. This did not include costs for the culvert replacement/rehabilitation projects outlined below nor did it include the general fund portion of the Elgland property acquisition. The original Phase 4 was split into two phases and while the two construction appropriations totaled \$3,124,432, construction cost for the Phase 4A/4B improvements was \$3,164,313 (\$585/LF). Project appropriations have not kept up with construction costs through Phase 4.
- The Rattlesnake Brook Culvert Replacement and the 296 North State Street (Palm Street) Culvert Rehabilitation projects were so significant that separate projects were created and advertised. With respect to Rattlesnake Brook, total costs for site survey, permitting, environmental assessment, construction, and inspection was about \$380,000. Costs to complete the rehabilitation of the 296 North State Street (Palm Street) culvert, including a structural assessment, permitting, rehabilitation of the culvert, adjacent property improvements, and inspection was about \$349,000.

As intended, project fund balances for completed work to date have been applied against the available project funds leaving an unencumbered fund balance of about \$540,000. These funds will be used in the upcoming Penacook area of the project.

As outlined at the January Council meeting, costs for the relocation of overhead utilities to underground locations on Village Street from Coral/Washington Street to north of the Contoocook River Bridge is estimated at \$1,500,000. Additionally, costs to complete necessary repairs to the Contoocook River Bridge are estimated at \$350,000, and the cost to complete final paving in the Phase 4 project area is \$425,000. This work totals \$2,275,000. The attached appropriation resolution refers to these estimated project costs and the use of unencumbered project funds for a total appropriation of \$1,735,000. If accepted and appropriated, this work would be completed in the 2013 construction season and completion of the Penacook Village roadway and streetscape improvements would be deferred to the 2014 construction season.

Below is a summary of project status and appropriation to complete the remaining work.

Project Program/Costs with Additional Work Alternatives

<u>Program Year</u>	<u>Project Description</u>	<u>Cost</u>
FY2013	Utility Relocation to Underground	\$1,500,000
FY2013	Village Street Bridge Repairs	\$ 350,000
FY2013	Final Overlay – Phase 4A/4B	<u>\$ 425,000</u>
	Total:	\$2,275,000
	Less:	<u>\$ 540,000</u> (fund balance)

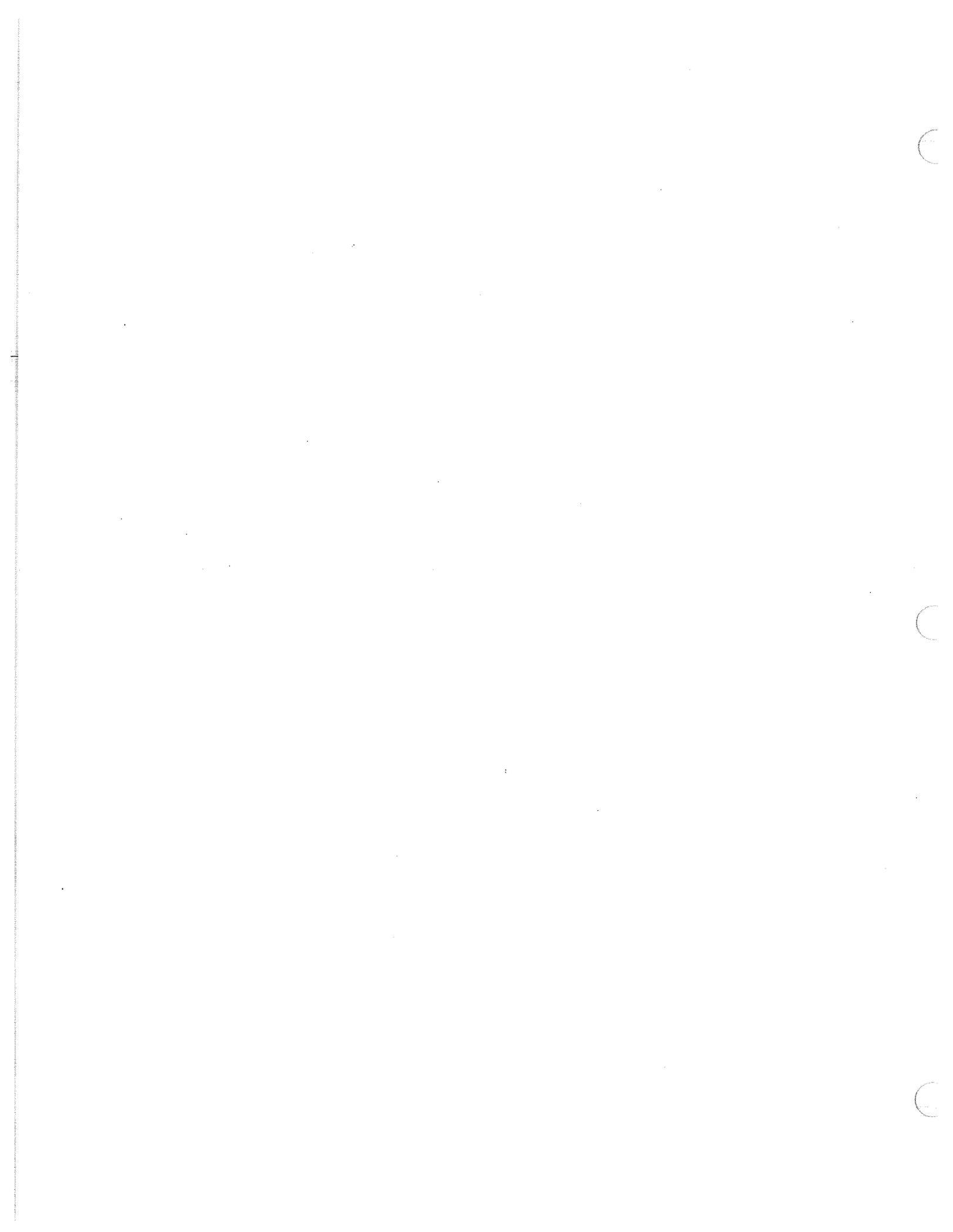
Total Project Funds Needed in FY2013: \$1,735,000

<u>Program Year</u>	<u>Project Description</u>	<u>Cost</u>
FY2014	Phase 5 Road/Streetscape Construction	\$2,200,000
FY2015	Phase 6 Road/Streetscape Construction	\$2,500,000

Therefore, it is recommended that the City Council accept this report and set the accompanying appropriation resolution for a public hearing on March 11, 2013.

elr/E

cc: Tom Aspell, City Manager
Carlos Baia, Deputy City Manager
Brian LeBrun, Deputy City Manager
Matt Walsh, Assistant for Special Projects
Rob Mack, Traffic Engineer
Jeff Warner, Project Manager
Chris Theriault, Engineering Technician I



a-10
TJA



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

DATE: January 31, 2013
FROM: Thomas J. Aspell, Jr., City Manager
SUBJECT: Citizen Comments

Recommendation:

Recommend City Council accept this report.

Background:

Attached for your information are citizen comments received during the past month.

/ss

Attachments

Concord School District

School Administration Unit #8

Donna E. Palley
Assistant Superintendent

Christine C. Rath
Superintendent

Jack Dunn
Business Administrator

Robert M. Belmont
Director of Student Services

Larry Prince
Director of Human Resources

T. Mathew Cashman
Director of Facilities and Planning

January 22, 2013

Chief John Duval
Concord Police Department
35 Green Street
Concord, NH 03301

Dear Chief Duval,

Thank you for coming to our Board meeting on Monday, January 7 to speak about the collaboration between the Concord Police department and our school administrators to keep our schools safe for our students.

We appreciate the assistance of the Concord Police department in staging practice drills and lockdowns, and providing us guidance regarding building security and disaster responsiveness.

We value our relationship with the Concord Police department, and thank you for your leadership.

Sincerely,



Christine C. Rath
Superintendent

RECEIVED

JAN 23 2013

CONCORD, N.H. POLICE
DEPARTMENT

From: Matthew Hicks [mailto:m_hicks@shakerroad.com]

Sent: Wednesday, January 02, 2013 9:31 AM

To: * Police

Subject: Thank You!

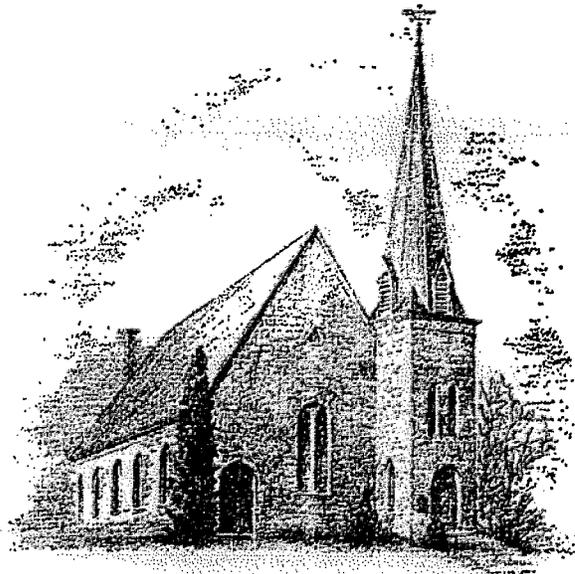
To Whom it May Concern,

During the last couple of days, I have noticed a distinct increase in speed enforcement on Mountain Road. I don't know if one of my neighbors complained about the constant and excessive speed in our 30 mph zone, but your attention is greatly appreciated. Traffic on Mountain Road is quite heavy, but speed is the real issue. Many commuters seem to think that the posted 30 mph is a merely a suggestion, but those of us who live on the street are constantly inundated by drivers exceeding the speed limit by at least 10 mph over the limit, if not faster (not too tough to tell even without a radar gun). If I had to guess, I would say the average driver passes my house around 40 mph. The excessive speed not only affects our quality of life in Concord but also our safety, even while on the sidewalk. Oftentimes when turning into my driveway I will be honked at, "flipped off", or verbally cursed at because I need to slow nearly to a stop to drive over the Cape Cod berm at the end of my driveway. Three times in the last year I have been passed (double yellow) for obeying the speed limit. So, again thank you and I implore you to continue a presence on Mountain Road. We certainly appreciate your efforts and hope they continue as often as possible.

Happy New Year!

Matthew and Allyson Hicks

126 Mountain Rd.



West Congregational Church

Jan 2013

We at West Congregational Church wish to express our thanks to you for forwarding funds for our food pantry that were provided through a donation from the Episcopal Diocese

Sincerely,
Charles E. Cutting
Financial Secretary

Results based on total surveys received for December 2012

***City of Concord – City Clerk’s Office
Customer Service Survey***

I received services related to (circle all that apply): (Total surveys completed: (5)

City Council Elections Vital Records Dog Licensing

(1) () (3) ()

Voter Registration UCC Filings Other: General Information

() () (1) Marriage

Were you greeted promptly and friendly?

(Worst) 1 2 3 4 5 6 7 (Best)

() () () () () () (5)

Was your wait for service reasonable?

(Worst) 1 2 3 4 5 6 7 (Best)

() () () () () () (5)

Was the staff person knowledgeable?

(Worst) 1 2 3 4 5 6 7 (Best)

() () () () () () (5)

Was your transaction complete and accurate?

(Worst) 1 2 3 4 5 6 7 (Best)

() () () () () () (5)

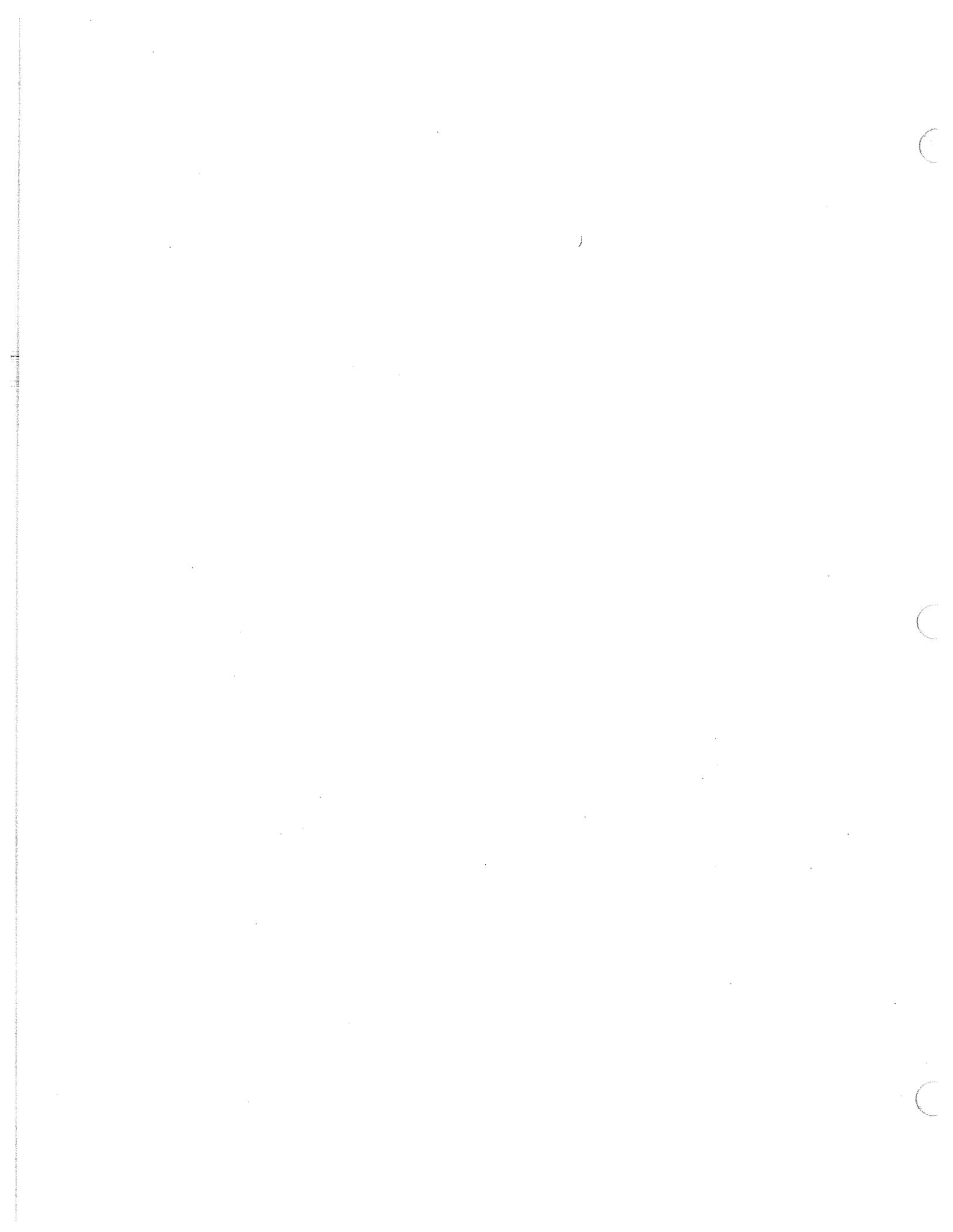
Comments and suggestion

“Very nice and pleasant. Thank you.”

“Excellent service, very helpful,thank you!”

“For suggestions, nothing, very nice.”

“I enjoyed doing this through City Hall” Thank You!”



CITY COUNCIL MEETING CALENDAR

2-11

TAA

Revised 1/31/2013

February 2013

Monday, February 11	7:00 PM	Regular City Council Meeting
Tuesday, February 19	7:00 PM	Reserved for Recessed Council Meeting/CIP Review

March 2013

Monday, March 11	7:00 PM	Regular City Council Meeting
Monday, March 18	7:00 PM	Reserved for Recessed Council Meeting, if necessary

April 2013

Monday, April 8	7:00 PM	Regular City Council Meeting
Monday, April 15	7:00 PM	Reserved for Recessed Council Meeting, if necessary

May 2013

Monday, May 13	7:00 PM	Regular City Council Meeting
Monday, May 20	7:00 PM	Reserved for Recessed Council Meeting, if necessary

June 2013

Monday, June 10	7:00 PM	Regular City Council Meeting
Monday, June 17	7:00 PM	Reserved for Recessed Council Meeting, if necessary

July 2013

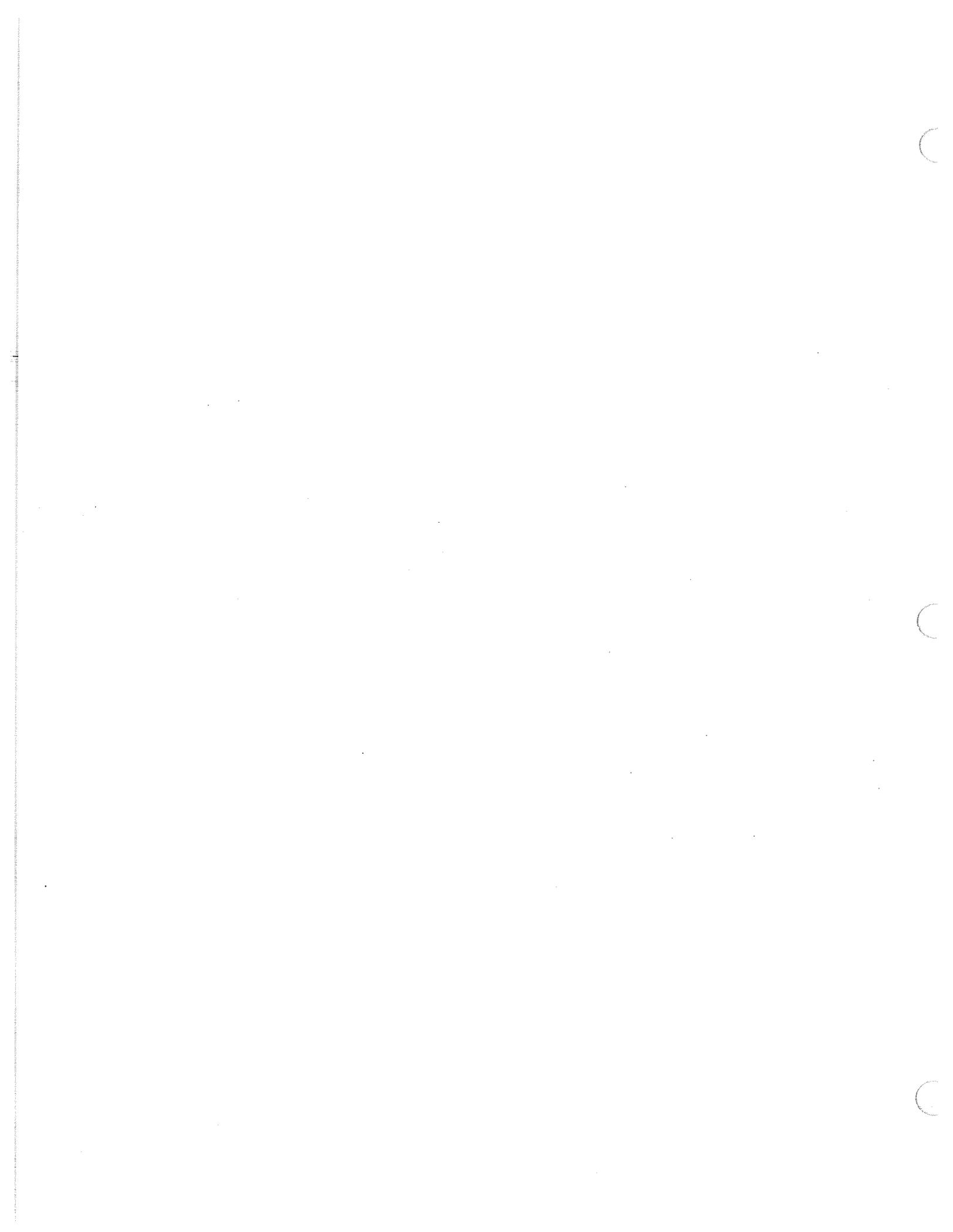
Monday, July 8	7:00 PM	Regular City Council Meeting
Monday, July 15	7:00 PM	Reserved for Recessed Council Meeting, if necessary

August 2013

Monday, August 12	7:00 PM	Regular City Council Meeting
Monday, August 19	7:00 PM	Reserved for Recessed Council Meeting, if necessary

September 2013

Monday, September 9	7:00 PM	Regular City Council Meeting
Monday, September 16	7:00 PM	Reserved for Recessed Council Meeting, if necessary





City of Concord, New Hampshire
CONCORD PUBLIC LIBRARY
45 GREEN STREET • 03301-4257

2-12
TAA

PATRICIA A. IMMEN
LIBRARY DIRECTOR
603-225-8670

TO: Honorable Mayor and City Council
FROM: Patricia A. Immen, Library Director
RE: Authorization to Accept Monetary Gifts Totaling **\$1,639.35** as
Provided for Under the Preauthorization Granted by City Council
DATE: January 30, 2013

Recommendation

It is recommended that City Council approve the acceptance and expenditure of the gifts to the Concord Public Library cited below for the purpose indicated:

Donor	Amount	Purpose
Concord Public Library Patrons	\$443.50	Fees paid by patrons to replace lost and damaged library materials from 01/01/2013 through 01/29/2013
Concord Library Book Sale	\$945.85	Revenue from sale of used and donated books, audio materials and videos from 1/01/2013 through 1/29/2013
Capital City Sunrise Rotary Club	\$250.00	For library materials for the Children's Room
TOTAL	\$1,639.35	

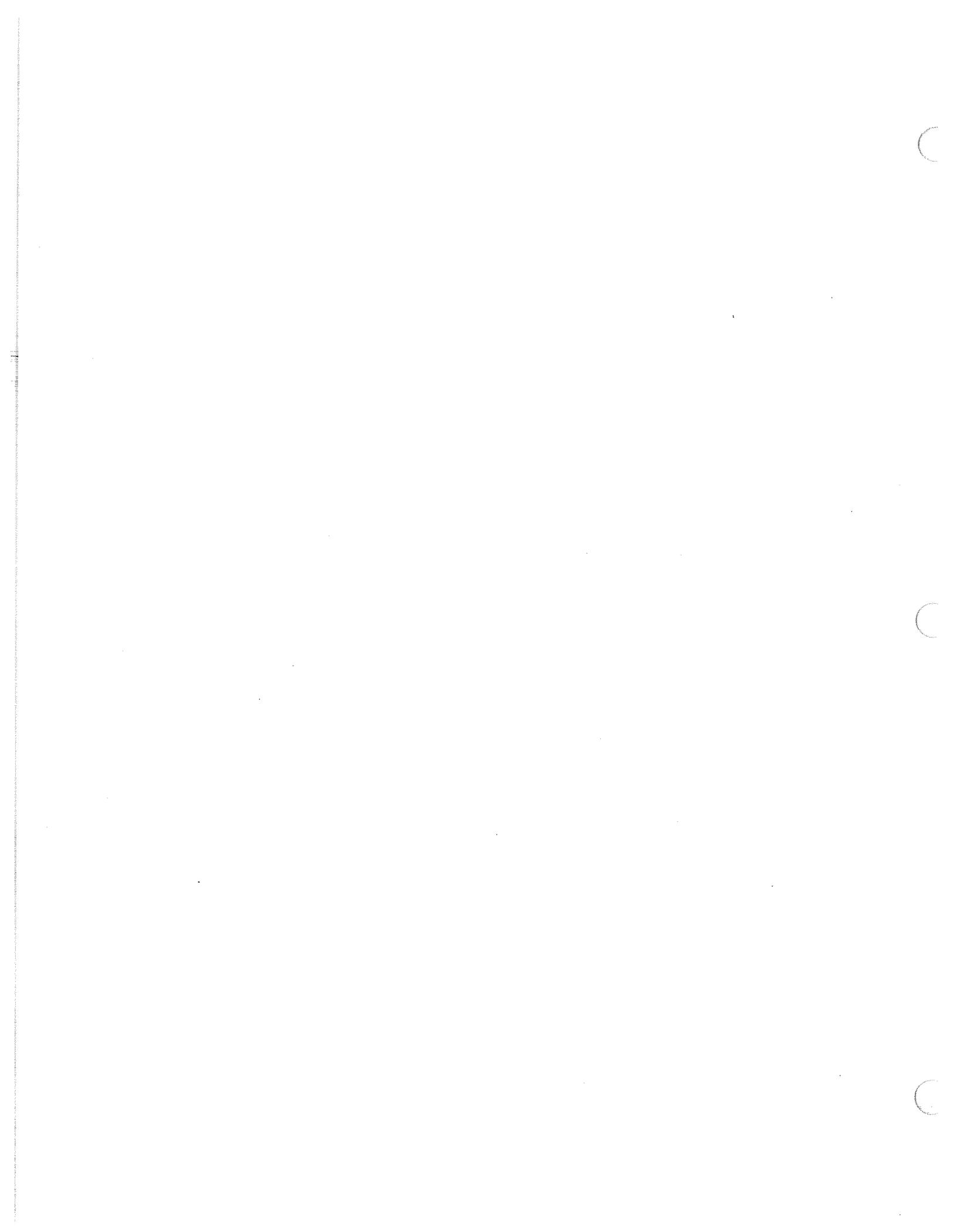
Background

1. Funds are requested to be expended under the authority established pursuant to Resolution #8120, adopted December 10, 2007.
2. The purpose of the gifts listed above is consistent with, and presents no conflict or obstacle to, the accomplishment of City Council goals, the Code of Ordinances, or the operating functions of the Concord Public Library.
3. No City match is required.
4. Funds have been received by the City of Concord, except as noted.
5. A letter of thanks on behalf of the City Council and the citizens of the City of Concord has been sent to donors listed above.

Discussion

Upon the City Council's approval of this report the materials indicated above will be ordered and placed in the Library's collection.

Cc: City Manager
Deputy City Manager for Finance
Controller
City Clerk





CITY OF CONCORD

2-13
TAA

REPORT TO MAYOR AND THE CITY COUNCIL

TO: Honorable Mayor and Members of the City Council

FROM: David Gill, Park and Recreation Director

RE: Authorization to accept monetary donations in the amount of \$3,878.15

DATE: January 30, 2013

Recommendation

It is recommended that City Council approve the acceptance and expenditure of the gifts to the City of Concord cited below for the purpose indicated:

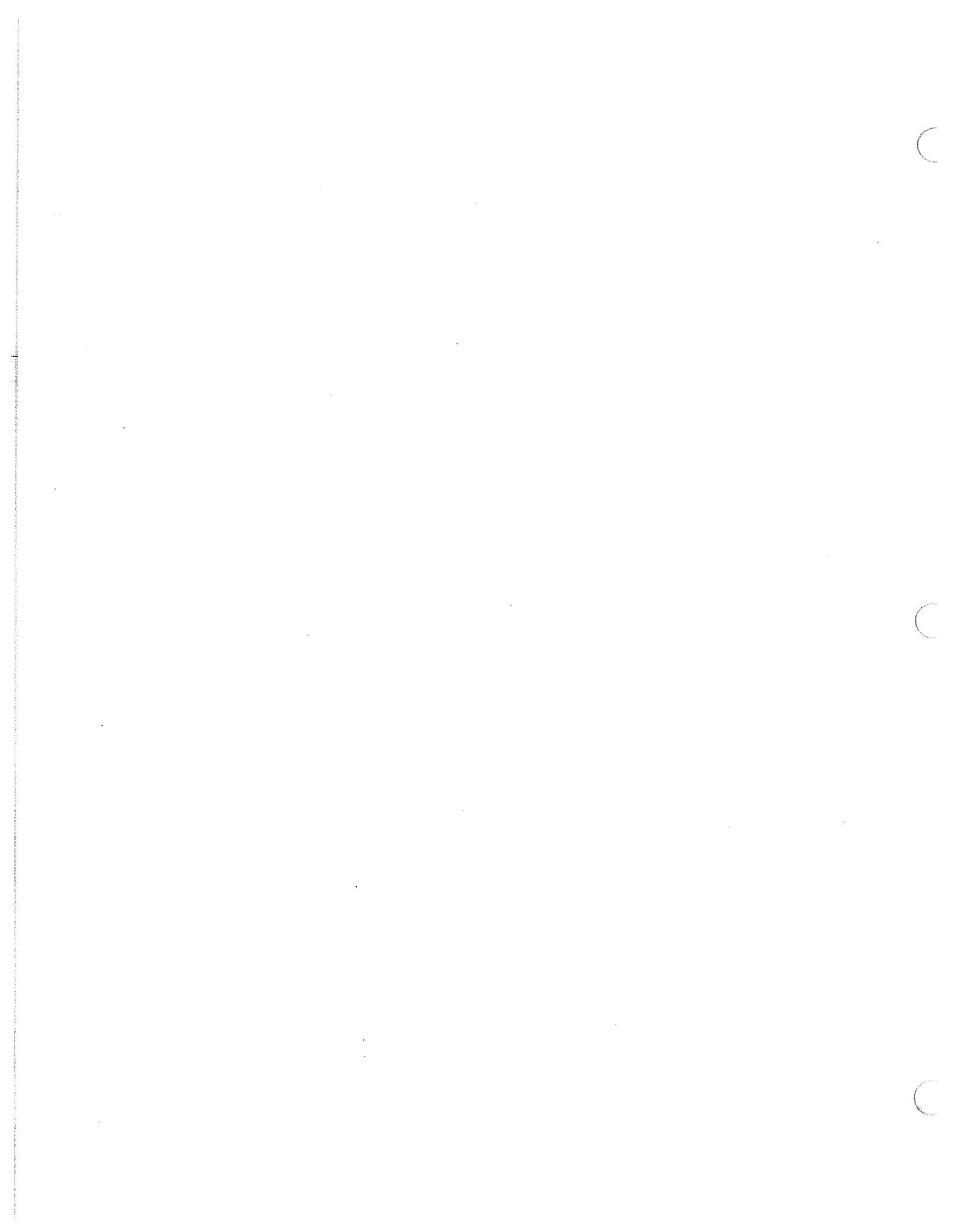
Donor	Amount	Purpose	G/L Account
Brooks	\$32.00	Ice Maintenance Donation	GRTRECMISC 2910 Ice Maintenance
Kona Ice	\$264.50	July 4 th Donation	GRTRECMISC 2910 July 4
Janet Gentchos	\$40.00	Pools Extended Donation	GRTRECMISC 2910 Pools Extended
Carrie McGee	\$100.00	Pools Extended Donation	GRTRECMISC2910 Pools Extended
Daniel Gaby	\$24.00	Skate House Donation	GRTRECMISC 2910 Skate House
Bob Lee	\$3,417.65	Beaver Meadow Pond Project	CIP#515 Pond Project

Background

1. Funds are requested to be expended under the authority established pursuant to Resolution #8120, adopted December 10, 2007.
2. The purpose of the gifts listed above is consistent with, and presents no conflict or obstacle to, the accomplishment of City Council goals, the Code of Ordinances, or the operating functions of the Parks and Recreation Department.
3. A letter of thanks on behalf of the City Council and the citizens of the City of Concord have been sent to donors listed above.

Discussion

With these donations the City of Concord Parks and Recreation Department will be able to continue offering high quality special events to the community. Without these donations and sponsorships these events would not be possible.





CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Jennifer Kretovic, Chair, Public Transportation Committee
Transportation Policy Advisory Committee

DATE: January 24, 2013

SUBJECT: Concord Area Transit (CAT) FY2012 4th Quarter Progress Report and Performance Indicator Report

Recommendation

The Transportation Policy Advisory Committee (TPAC) and the Public Transportation Committee (PTC), recommends that City Council accept this report.

Background:

On May 10, 2010, the City Council accepted a report and two recommendations from the TPAC Public Transportation Committee (PTC) for implementation by Concord Area Transit (CAT). The recommendations were set forth as a means of ensuring the community that CAT is working to improve the overall bus system based on recommendations from the 2010 Comprehensive Transit Study. The recommendations were:

- CAT will provide City Council a Service Indicator Report each quarter.
- CAT will provide City Council an updated Status Report of Program Goals

This is the 4th Quarter Report for FY 2012.

Status of Operations:

- CAT and the PTC have been working on refining the new route schedules to mitigate timing issues and improve customer service.
- The new CAT web site designed by the Central New Hampshire Regional Planning Commission (CNHRPC) is under internal review by CAPBMCI (Community Action Program of Belknap-Merrimack County, Inc.) senior staff. CNHRPC ran a focus group to review the web site before it launched in July 2012.

- The order was placed for six (6) bus shelters due to be delivered mid to late April 2012. Due to the price of the shelters, funding for installation is not available under CAPBMCI's current allocation. Concord's city engineer has been approached about facilitating installation.
- Bus stop schedule sign holder installation began on June 8, 2012 and continues.
- The Dispatching Software RFP was awarded to RouteMatch Software TM and is currently being installed and staff training is ongoing.

Status of Program Goals (Activities between April 1, 2012 and June 30, 2012)

1. Expand Management Staff

- New Hampshire Department of Transportation Bureau of Rail & Transit has notified Concord Area Transit of level funding for FY2013 and the Travel Trainer position was funded for the full fiscal year depending approval by Governor and Council. The endowment for Health Grant Funding will be used to cover the Travel trainer match requirements.
- Updating CAT staff titles and responsibilities is dependent on match funding. CAPBMCI is awaiting news of block grant funding levels in order to move forward with these changes.

2. Performance standards

- Monthly and quarterly meetings and reporting have occurred.
- Goals have been reviewed and reported quarterly.
- Ridership reports were distributed for March, April and May. Ridership dropped over the quarter.

3. System design changes/fare structure and passes

- Delta Dental produced camera-ready art work for the new schedule which has been distributed.
- Tom Crikelair a route design consultant, made two recommendations for route changes and timing. One of the recommendations will require significant route structure changes. Based on these recommendations it will take longer than anticipated to make a route and timing change. Mr. Crikelair has not been available to fine tune the recommendations for personal reasons.

4. Other Activities

- Customer Compliments:

- A first time rider called to thank CAT for the great service and reported that the drivers were very helpful on her first ride.
- One customer wrote two comment cards on the bus to thank CAT for a great service and to thank the Bus driver Tim for being very helpful during her first bus ride on the system. She said that he was very friendly and helpful. She also made the suggestion that there should be seat belts for children on the buses.
- Suggestions and Concerns:
 - Two customers wrote comment cards to request Saturday service. One of them added that one driver on the Crosstown route was excellent and that one is not a safe driver.
- Complaints:
 - One customer wrote a comment via e-mail and stated that the driver was skipping stops and still running late on the route. He also reported that the driver was listening to a controversial radio talk show. There were no details in the e-mail. We tried to contact the person and received no response. Management has since instructed all drivers not to tune in to talk show radio programming and is exploring appropriate radio stations like W.H.O.M. and will monitor by means of mystery riders.
 - One customer called to report that the heights bus was running late all the time and that on the day that he called the bus was very full, with standing room only. He said that the bus was a small bus and that it was too crowded and that he considered it unsafe.
 - One customer called on a Monday to report that they felt that they had been treated unprofessionally by the bus driver on the previous Thursday. The customer said that the bus driver made inappropriate comments and told the customer that if they had a problem with the driver's attitude they didn't need to ride the bus. When the CAT Director investigated the report, the driver responded that they had no knowledge of any sort of interaction with the customer making the report and in fact had not seen this person for several weeks. When the Mobility Manager asked the customer if they noticed any witnesses to the incident the customer reported that they didn't notice anyone else on the bus and left the bus before the fare was paid because the customer was so upset. The driver reported that there were a few regulars on the bus during the time period that the customer reported the incident happened. We attempted to contact some of these customers, but have been unsuccessful in getting any further information about the incident. When the Mobility Manager called the customer to report the findings she asked the customer what they were looking for in regards to a response. The customer stated that they did not want to pursue the matter, and did not

wish to file a formal complaint they just wanted to let me know that this bus driver did not like them and was "gunning for them". The Mobility Manager told the customer to please contact her or the CAT Director immediately if anything like this happened again. That way she would be able to start investigating the incident immediately and would be able to get a better idea of what happened. The customer said that they would and thanked me for taking the report seriously.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Jennifer Kretovic, Chair, Public Transportation Committee
Transportation Policy Advisory Committee

DATE: January 24, 2013

SUBJECT: Concord Area Transit (CAT) FY2013 1st Quarter Progress Report and Performance Indicator Report

Recommendation

The Transportation Policy Advisory Committee (TPAC) and the Public Transportation Committee (PTC), recommends that City Council accept this report.

Background

On May 10, 2010, the City Council accepted a report and two recommendations from the TPAC Public Transportation Committee (PTC) for implementation by Concord Area Transit (CAT). The recommendations were set forth as a means of ensuring the community that CAT is working to improve the overall bus system based on recommendations from the 2010 Comprehensive Transit Study. The recommendations were:

- CAT will provide City Council a Service Indicator Report each quarter.
- CAT will provide City Council an updated Status Report of Program Goals

This is the 1st Quarter Report for FY 2013.

Status of Operations

CAT and the PTC have been working on refining the new route schedules to mitigate timing issues and improve customer service.

Status of Program Goals (Activities since July 1, 2012)

1. Expand Management Staff

Community Action Program Belknap-Merrimack Counties, Inc. (CAPBMCI) has been unable at this time to fill the vacant position of Transportation Director. The Agency is still actively trying to fill the position.

As of September 12, 2012, CAT hired a new Travel Trainer, Rosa Burt, who was originally born in Indonesia, moved to Guatemala as a young child and grew up there. She moved to the United States in her early twenties. She speaks three languages and is a certified language arts teacher in the State of New Hampshire. She does tutoring for Spanish with a wide variety of students in the Concord, NH area. She is currently applying to attend the Easter Seals Project Action Travel Trainer Certification Program.

CAT has filled three vacant driving positions, two full-time and one part-time, that have been staffed with substitute drivers.

2. Performance Standards

- a. Monthly and quarterly meetings and reporting have occurred.
- b. Goals have been reviewed and reported quarterly.

3. System Design Changes/Fare Structure and Passes

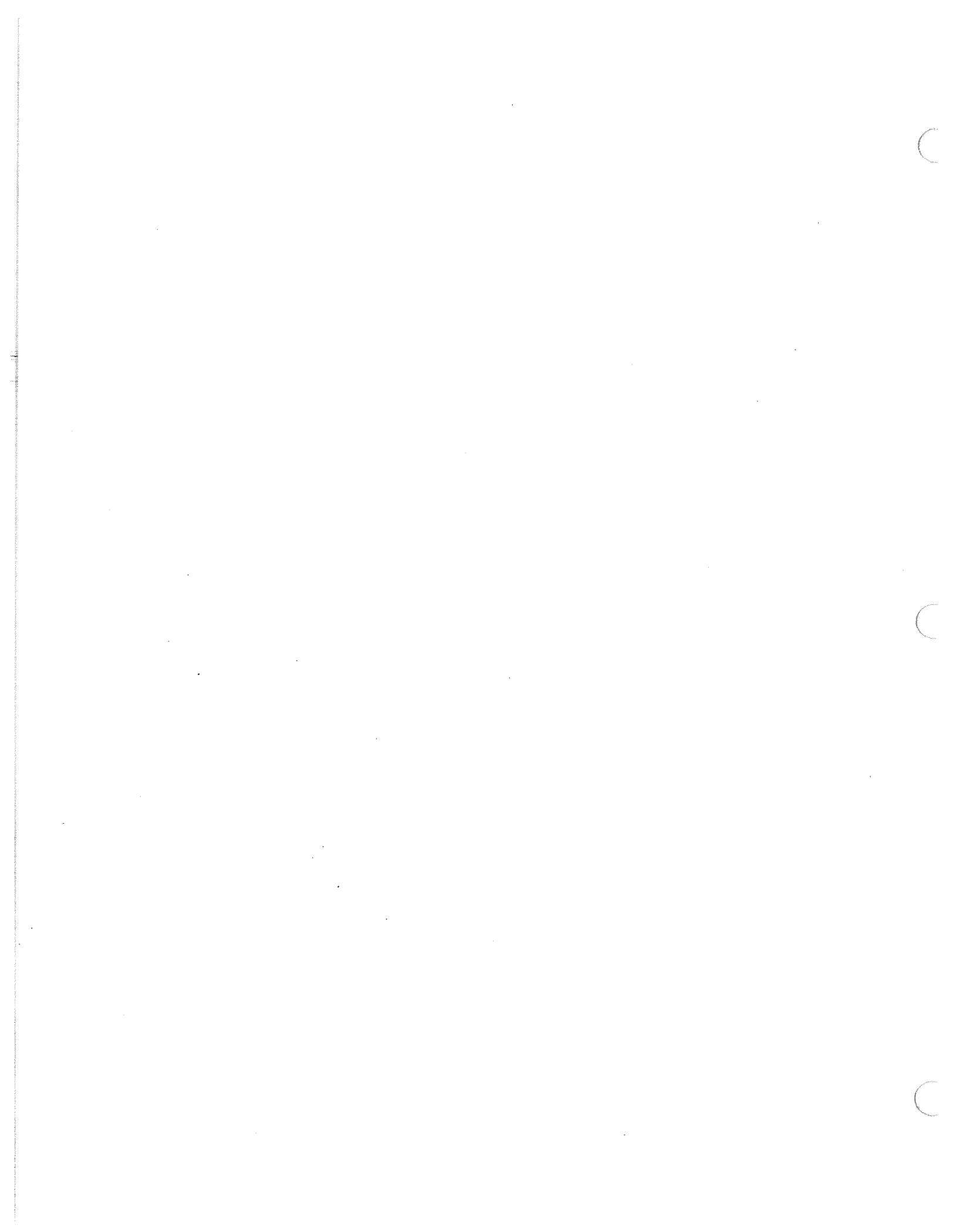
- Concord Area Transit has decided to design the new route schedule in house in order to reduce the expense of developing a schedule.
- ARRA Projects
 - The new website designed by CNHRPC for CAT went live on July 16, 2012. Updates to the Facebook page have been successful. As of August 15, 2012, you will find the new CAT Transportation Overview Video.
 - Locations for the six (6) bus shelters have not yet been determined.
 - The bus stop schedule sign holder installation has been completed to what the CAT Staff has been able to do. CAT is working with General Services to schedule the moving and replacement of posts that are either missing or in need of repair.

4. Other Activities

- Customer Compliments:
 - One customer wrote a comment card to say that Mohamed was a very friendly, courteous and helpful driver. The writer thanked CAT for having such a good driver on the bus and suggested that we hire more like Mohamed.
 - One customer wrote a comment card to say that Karyn was very nice, cheerful and knew most of her regular riders by name. The customer wanted CAT to know what a good driver Karyn was.
 - One customer wrote a comment card to say that Tammy was a very nice person and good bus driver. This customer reported that Tammy was kind enough to wait at the bus stop when she saw the customer hurrying to get to the stop to catch the bus.

- **Suggestions and Concerns:**
 - One customer wrote a comment card to suggest that the Crosstown bus turn around at Christian Avenue.
 - One potential customer called to inquire about bringing a bike on the bus. He was hoping to be able to bring his bike into the bus itself without using the bike rack. I explained that there was not enough empty floor space on the bus to accommodate this. He asked if a folding bike would be ok. I stated that as long as it folded to the size of a fold up stroller and could be stowed between the seats to be secure then it would be allowed.
 - One customer wrote a comment card to suggest that free 10-ride passes be made available to individuals that cannot afford the regular bus fare.

- **Complaints:**
 - One customer wrote a comment card to report that they were still not satisfied with the new time schedules. Stated that the Penacook route did not arrive to downtown Concord early enough for riders to get to work. Also stated that the schedule was bad for the drivers and did not allow the Penacook drivers to have a decent place to take a break.
 - Two customers wrote letters to Councilor Grady with complaints about the length of time that they had to wait to get from Horseshoe Pond Place to Walmart on the Cat system. They also commented on having a difficult time booking rides on the CAT Senior bus. Contact was made with these customers to discuss their issues and follow up was made by letter that was also forwarded to the PTSC.
 - The daughter of a senior customer on the CAT Senior transit service called to report that the bus had not only been late to pick up her mother that day, but that the driver had gotten lost on the way to her destination making her mother 45 minutes late for her program. When this was investigated it was discovered that that day was the first day of a new driver on the route. The issue has since been resolved by giving extra training to each demand response driver on routes and travel areas.



2-15
TJA



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Robert J. Mack, PE, PTOE
Traffic Engineer

DATE: January 21, 2013

SUBJECT: Report from the Traffic Operations Committee regarding a referral from City Council concerning a communication from Susan Ayer requesting consideration of improvements for pedestrian safety at the Loudon Road/Fort Eddy Road intersection crosswalks.

Recommendation

Accept this report.

Background

On January 14, 2013, City Council received an undated letter from Concord resident Susan Ayer noting a concern that some traffic turning right from Loudon Road onto Fort Eddy Road does not obey the NO RIGHT TURN sign that illuminates when the pedestrian crossing of Fort Eddy road is activated. Ms. Ayer's request includes consideration of increased police enforcement of violations and potential use of red light cameras to aid in enforcement. City Council referred this request to the Traffic Operations Committee (TOC) which considered it at its January 15, 2013 meeting.

Discussion

The current traffic signal operation at the Loudon/Fort Eddy intersection became operational in October 2009 following the CIP 283 Loudon Road Intersection Improvements Project. This project included the enhancement of sidewalks and crosswalk signals along Loudon Road in the vicinity of the I-93 Exit 14 interchange area. A crosswalk of concern in Ms. Ayer's letter is the crossing of Fort Eddy Road at the Loudon/Fort Eddy intersection. This crosswalk is controlled by push-button activated WALK/DON'T WALK signals with countdown timers. Another feature included at this crosswalk is the enhanced NO RIGHT TURN blank-out message sign that indicates that traffic cannot turn right from Loudon Road westbound onto Fort Eddy Road whenever the pedestrian WALK/DON'T WALK signals are activated. The new signal indication has been well-received and appears to be effective in accommodating a safe pedestrian crossing at this busy intersection.

Occasional violations of the NO RIGHT TURN indications would be appropriately addressed through enforcement by the Concord Police Department. The potential use of video-enforcement such as 'red light cameras' to aid in enforcement of violations (as is done in some other states) is not allowed in the State of New Hampshire.

TOC felt that the current operation of the subject pedestrian crossing is both safe and effective. Occasional violations of the illuminated NO RIGHT TURN indication is a matter for police enforcement. TOC has informed the Concord Police Department regarding Ms. Ayer's concern on right-turn violations at the subject intersection.

RJM/rjm

cc: Traffic Operations Committee
John Duval, Police Chief
Carlos Baia, Deputy City Manager - Development
Susan Ayer

2-16
TBA

CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL



FROM: Carlos P. Baía, Deputy City Manager – Development

DATE: January 25, 2013

SUBJECT: Delayed Overall Economic Development Performance (OEDP) report

Recommendation

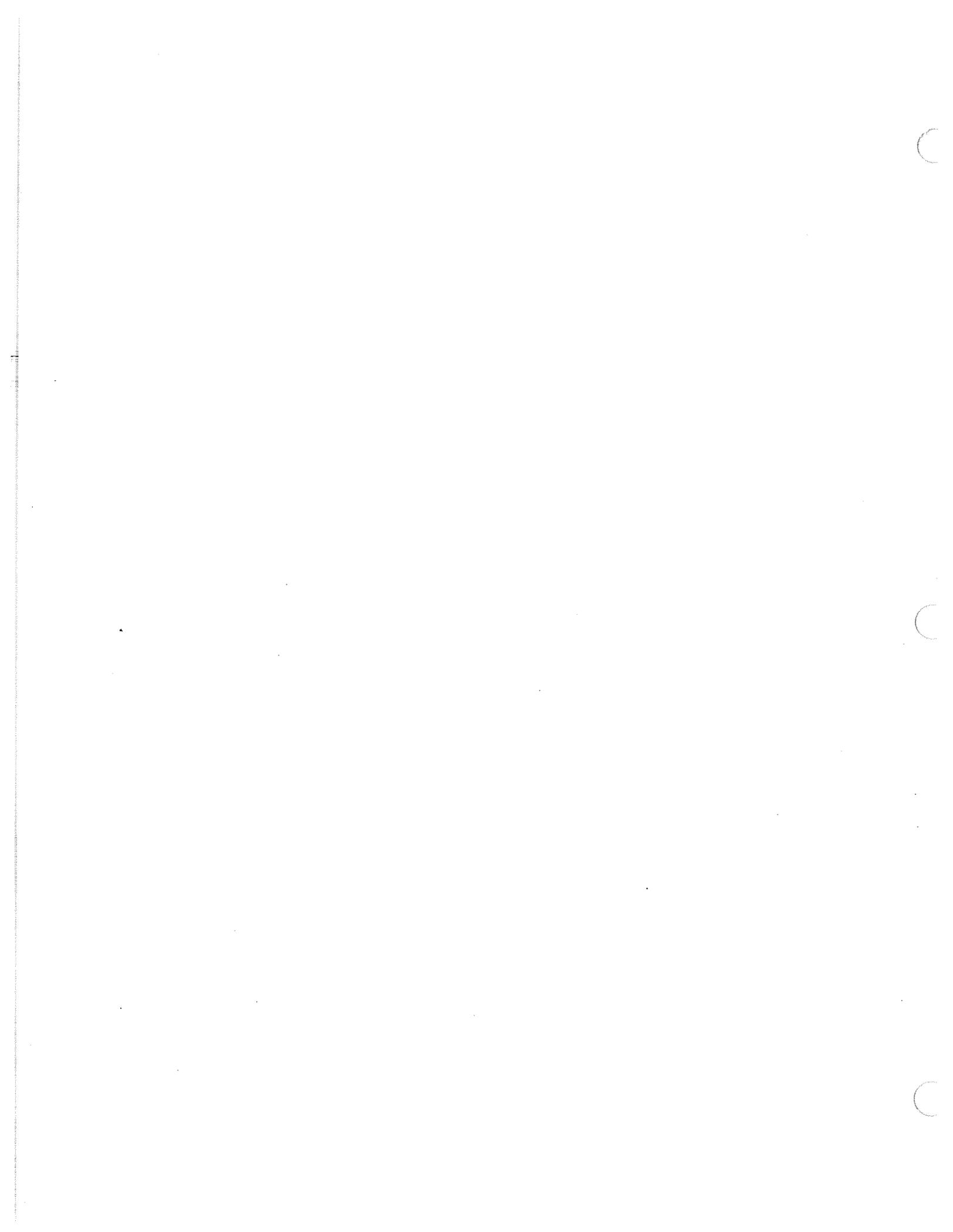
Accept this report advising Council that submittal of the OEDP report will be delayed.

Background

Each year the annual Overall Economic Development Performance (OEDP) report is submitted to Council for its February meeting. This report draws from a multitude of data sources. A critical source is the comprehensive and New Hampshire-specific information prepared by the global real estate firm of CB Richard Ellis (CBRE). CBRE's report has historically been released in time for its data to be included in the City's OEDP.

Discussion

Unfortunately, CBRE's report is delayed this year. The company indicates that it should be released within the next two weeks. As a result, it is recommended that submittal of the OEDP be postponed until such time as CBRE data can be reviewed and incorporated. It is staff's hope to have it in time for the March Council agenda.



2-17
TJA



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Earle M. Chesley, P.E., General Services Director

DATE: February 1, 2013

SUBJECT: FY 2013 Semi-Annual Report of Contracted Solid Waste and Recycling Services

Recommendation

Accept this report regarding the performance of the City's solid waste and recycling collection vendors for the period of July 1, 2012 through December 31, 2012, and moving forward this report will be provided on an annual basis. The department will continue to maintain a monthly accounting of the metrics contained in this report.

Background

This is the semi-annual report for FY 2013 to the Mayor and City Council regarding the level of service provided by Bestway Disposal Services performing our solid waste and recycle collection programs. The following statistical summary provides useful information regarding the number of calls received by the General Services Department concerning both the collection of solid waste and recycling. The Department continues to track incoming calls and complaints on a daily basis, which allows us to better respond to the concerns of Concord residents and to follow-up as necessary.

For comparison purposes, data from the two preceding semi-annual reports are included in this report.

Discussion

Section I: Municipal Solid Waste Collection

This report covers the period from July 1, 2012 to December 31, 2012. There were 77 calls in 131 collection days. Detailed entries in the customer service database for this period are available upon request.

The calls are summarized as follows:

<u>Complaint Categories</u>	7-1-11 to 12-31-11	1-1-12 to 6-30-12	7-1-12 to 12-31-12
Containerized (multi-family units and downtown district):	4	4	11
Curbside Collection of Refuse:			
1. Missed Pickup	31	31	35
2. Missed Street	2	2	3
3. All trash @ curb not taken	7	7	4
4. Trash in the street	3	3	3
5. Damaged/lost barrels	0	0	1
~Careless handling of barrels	0	0	1
6. Yard Waste	3	3	2
~Pickup reminders	1	1	2
~Missed pickup	2	2	0
7. Conduct of contractor's staff	0	0	0
8. Other phone calls received, but not related to requirements of the contract	16	29	28
~Illegal dumping	5	3	6
~Debris from move outs	7	6	3
~New street requiring trash collection	0	0	0
~Requested HHW pickup	0	7	6
~Blocked dumpsters	3	4	5
~Items not intended to be trash picked up	0	5	5
~Yard Waste, some left behind (in excess of 5 bags allowed)	0	0	0
~Miscellaneous (spillage, wire down, vehicle damage, hydraulic leak)	1	4	2
~ Street construction	0	0	1
# of calls / # of sampling days	72/129	81/128	77/131
avg. # of calls per day:	.56	.63	.58

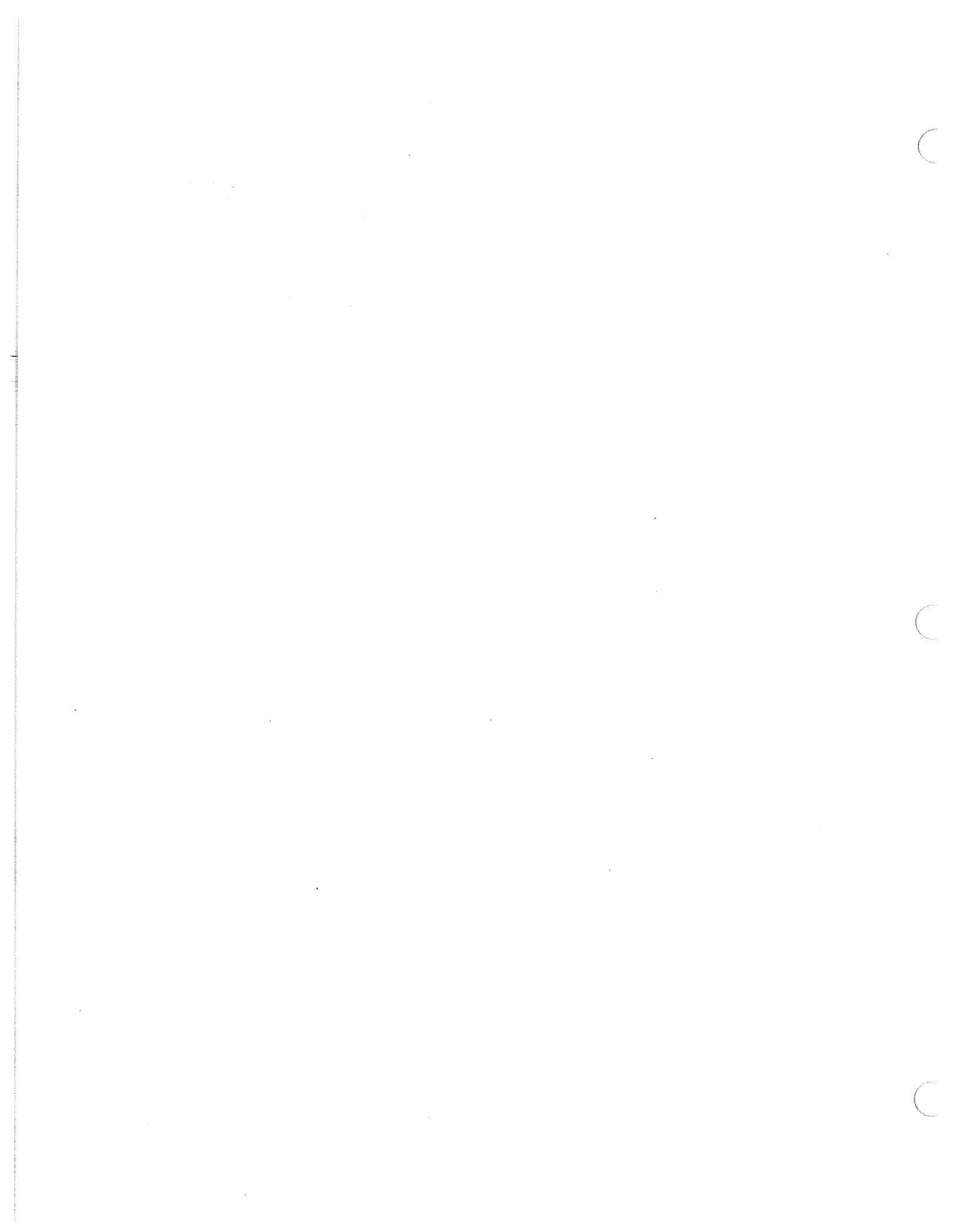
Section II: Curbside Recycling Collection

This report covers the period from July 1, 2012 to December 31, 2012. There were 52 calls in 131 collection days. Detailed entries in the customer service database for this period are available upon request.

The calls are summarized as follows:

<u>Complaint Categories</u>	7-1-11 to 12-31-11	1-1-11 to 6-31-12	7-1-12 to 12-31-12
Curbside Collection of Recycling:			
1. Missed Pickup	11	14	23
2. Missed Street	1	3	6
3. Spillage in the street	0	2	3
4. Bin Abuse	2	2	3
Other phone calls received, but not related to requirements of the contract	0	0	0
1. Resident wants to have recycling bin picked up	0	0	2
2. Resident wants a recycling bin	11	4	7
3. Miscellaneous*	0	0	8
* Need extra bin, bin stolen,			
# of calls / # of sampling days	25/130	25/129	52/131
avg. # of calls per day:	.19	.19	.39

Cc: Jeff Hoadley, Business Manager
Pat Winn, Solid Waste Manager





CITY OF CONCORD

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TA

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Michael P. Jache, City Treasurer
DATE: January 16, 2013
SUBJECT: Adopt a Post-Issuance Compliance Policy and Procedures for Tax-Exempt Obligations

Recommendation

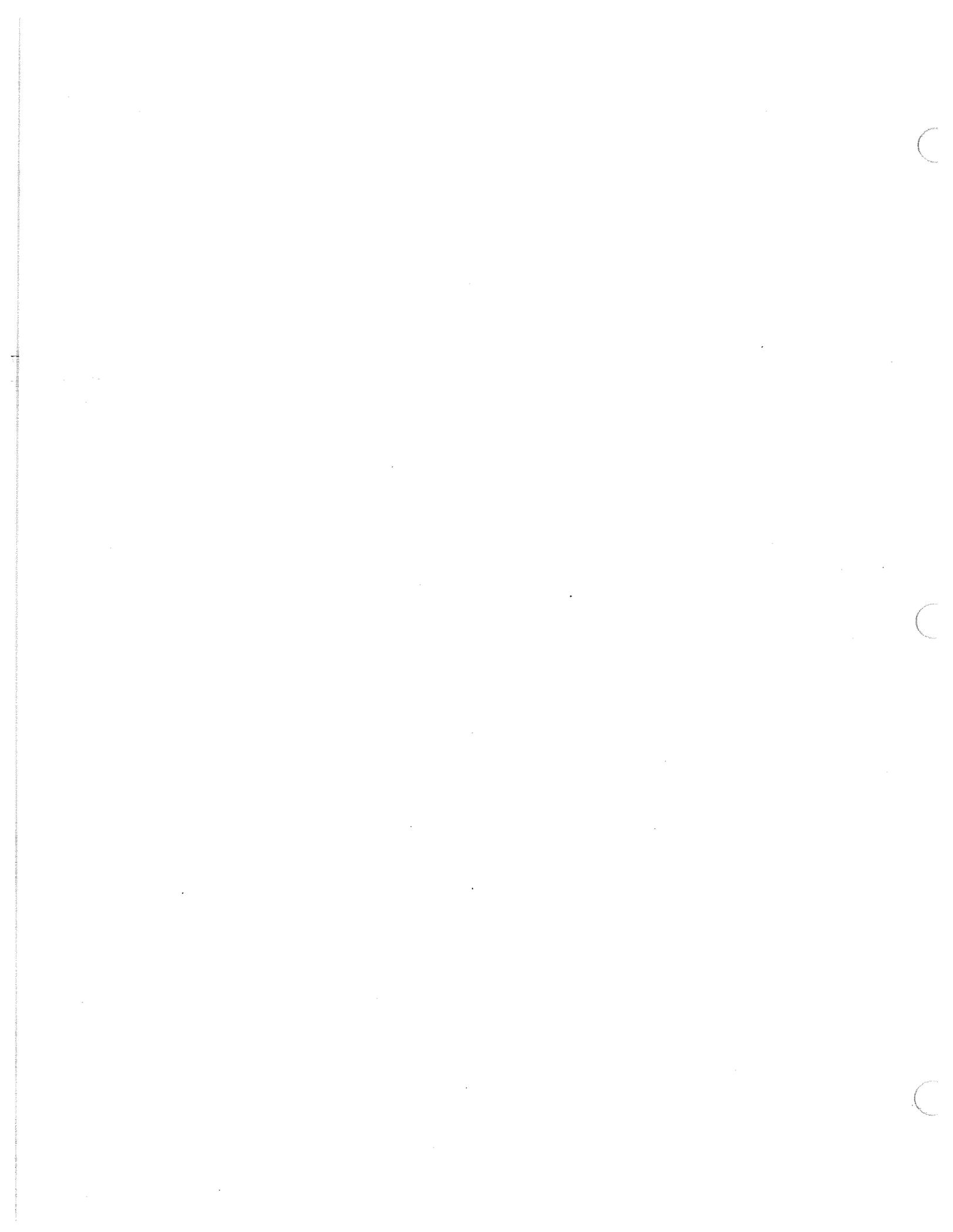
To adopt a post issuance compliance policy and designate the City Treasurer as the "Coordinator" under the Post-Issuance Tax Compliance Policy and Procedures. It is recommended by Bond Counsel that the City adopt a compliance policy.

Background

In the fall of 2011, the IRS updated its Form 8038-G to add questions about whether the issuer has established written procedures to address private activity concerns and to monitor the requirements of section 148 related to arbitrage rebate. There are a number of things that can occur "post-issuance" that could adversely affect the tax-exempt status of the bonds or notes, such as the direct or indirect use of the proceeds by a non-governmental person that might cause the bonds or notes to be taxable private activity bonds.

Discussion

Recently, the Internal Revenue Service has increased their focus on the post-issuance tax compliance of municipal bond issuers. One key component of their review is if the community has adopted a post issuance compliance policy. Communities that have adopted this type of policy and are diligently working to maintain compliance, tend to fare much better in the outcome of an IRS review. Adoption of this policy by the City Council will make the post issuance compliance criteria clear for all City controlled facilities.





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I. PURPOSE

This policy establishes the policies and procedures in connection with tax-exempt bonds and notes (the "Bond" or "Bonds") issued by the City of Concord, New Hampshire (the "Issuer") so as to maximize the likelihood that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Bonds are met.

II. ACCOUNTABILITY

The City Manager and Deputy City Manager/Finance in conjunction with the City's Fiscal Policy Advisory Committee and City Council, shall oversee compliance of this policy. The City Treasurer ("Coordinator") shall be responsible for monitoring post-issuance compliance.

III. DEFINITIONS

A. Compliance Coordinator

1. The City Treasurer ("Coordinator") shall be responsible for monitoring post-issuance compliance.

IV. POLICY

A. Compliance Coordinator -

1. The Coordinator will maintain a copy of the transcript of proceedings in connection with the issuance of any tax-exempt obligations. The Coordinator will obtain such records as are necessary to meet the requirements of this policy.
2. The Coordinator shall consult with bond counsel, a rebate consultant, financial advisor, Internal Revenue Service ("IRS") publications and such other resources as are necessary to understand and meet the requirements of this policy.
3. Training and education of the Coordinator and his/her staff will be sought and implemented upon the occurrence of new developments and upon the hiring of new personnel to implement this policy.

B. Record-Keeping -

1. Financing Transcripts



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- a. The Coordinator shall confirm the proper filing with the IRS of an 8038 Series return, and maintain a transcript of proceedings for all tax-exempt obligations issued by the Issuer, including but not limited to all tax-exempt bonds, notes and lease-purchase contracts. Each transcript shall be maintained for as long as the Bonds are outstanding, plus three (3) years after the final redemption date of the Bonds. Said transcript may be maintained in electronic format and shall include, at a minimum:

- i. Form 8038s;
- ii. minutes, resolutions, and certificates;
- iii. certifications of issue price from the underwriter, if applicable;
- iv. formal elections required by the IRS;
- v. trustee statements, if applicable;
- vi. records of refunded bonds, if applicable;
- vii. correspondence relating to bond financings;
- viii. reports of any IRS examinations for bond financings;
- ix. documents related to governmental grants associated with construction, renovation or purchase of bond financed facilities, if applicable; and
- x. publications, brochures, and newspaper articles, where applicable.

2. Modification to Financing Documents

- a. The Coordinator shall determine if there is any "significant modification" to bond documents resulting in reissuance under Treasury Regulations §1.1001-3, in consultation with bond counsel and any other legal counsel and financial advisor. The Coordinator shall retain proof of filing new Form 8038 and relevant documentation plus final rebate calculation on pre-modification bonds.

C. Proper Use of Proceeds

1. The Coordinator shall review the resolution authorizing issuance for each tax-exempt obligation issued by the Issuer and shall:
 - a. obtain a computation of the yield on such issue from the Issuer's financial advisor;
 - b. create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) and a separate Cost of Issuance Fund as necessary to allocate proceeds to Bond issuance costs into which the proceeds of the issue shall be deposited, as applicable;
 - c. review all requisitions, draw schedules, draw requests, invoices and bills requesting



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payment from the Project Fund;

- d. determine whether payment from the Project Fund is appropriate, and if so, make payment from the Project Fund (and appropriate sub-fund if applicable);
- e. maintain records of the payment requests and corresponding records showing payment;
- f. maintain records showing the earnings on, and investment of, the Project Fund;
- g. ensure that all investments acquired with proceeds are purchased at fair market value;
- h. identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted;
- i. maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds; and
- j. monitor and maintain records of the reimbursement of costs previously expended by the Issuer to ensure that such reimbursement occurs not more than 18 months after the later of (i) the dates of the expenditures or (ii) the date the project/asset was placed in service (but not more than 3 years after the original expenditures were paid) except with respect to those expenditures for which the Issuer obtained a certificate of licensed engineer/architect to the effect that (I) at least five (5) years was necessary to complete the construction of the part of the project for which such expenditures were required; and (II) such expenditures shall be reimbursed not more than five (5) years after the date that the original expenditures were paid.

D. Arbitrage/Rebate Compliance and Timely Expenditure of Proceeds

1. The Coordinator shall review the No Arbitrage and Tax Certificate (or equivalent) (the "Certificate") for each tax-exempt obligation issued by the Issuer and the expenditure records provided in Section 2 of this policy, above, and shall ensure that the Issuer takes the following actions:

- a. monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in the Certificate;



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- b. if at the time of issuance, it appears that that the Bonds will qualify for the small issuer exception to the rebate requirement, the Coordinator will monitor the amount of subsequent tax-exempt obligations issued or proposed to be issued in the calendar year in which the Bonds closed to ensure that the Issuer does not exceed the \$5 million or \$15 million threshold, as applicable, in such calendar year;
- c. if at the time of issuance, based on reasonable expectations set forth in the Certificate, it appears likely that the issue will qualify for an exemption from the rebate requirement, the Issuer may defer taking any of the actions set forth in subsection (d) below. Not later than the time of completion of construction or acquisition of the project, and depletion of all funds from the Project Fund, the Issuer shall make a determination if the expenditure of the Bond proceeds qualified for an exemption from the rebate requirements based on spending within a 6 month, 18 month or 2 year period after issuance. If a rebate exemption is determined to be applicable, the Issuer shall prepare and keep in the permanent records of the issue a memorandum evidencing this conclusion together with records of expenditure to support such conclusion. If the transaction does not qualify for rebate exemption, the Issuer shall initiate the steps set forth in (d) below;
- d. if at the time of issuance it appears likely that arbitrage rebate calculations will be required, or upon determination that calculations are required pursuant to (c) above, the Issuer shall:
- i. engage the services of expert advisors (each a "Rebate Service Provider") to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, or else shall ensure that it has adequate financial, accounting and legal resources of its own to make such calculations, and, prior to each rebate calculation date, cause the trustee or other financial institution investing bond proceeds to deliver periodic statements concerning the investment of Bond proceeds to the Rebate Service Provider;
 - ii. provide to the Rebate Service Provider additional documents and information reasonably requested by the Rebate Service Provider;
 - iii. monitor efforts of the Rebate Service Provider;
 - iv. assure payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond of each issue is redeemed;
 - v. during the construction period of each capital project financed in whole or in part by Bonds, monitor the investment and expenditure of Bond proceeds and consult with the Rebate Service Provider to determine compliance with any applicable



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exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 2 years, as applicable, following the issue date of the Bonds;

- vi. retain copies of all arbitrage reports, trustee statements and other documents as required herein; and
- vii. in lieu of engaging an outside Rebate Service Provider, the Issuer may make a determination that it has sufficient capabilities using its own personnel, supported by its regular accounting and legal advisers, to be able to make the required rebate calculations. Such determination shall be evidenced in writing with specific reference to the personnel and advisers to carry out the calculations, and such written determination shall be maintained in the records of the bond transaction.

E. Proper Use of Bond Financed Assets

1. The Coordinator shall maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets.
2. With respect to each bond financed asset, the Coordinator will monitor and confer with bond counsel with respect to all proposed:
 - a. management contracts,
 - b. service agreements,
 - c. research contracts,
 - d. naming rights contracts,
 - e. leases or sub-leases,
 - f. joint venture, limited liability or partnership arrangements,
 - g. sale of property, or
 - h. any other change in use of such asset.
3. Section 141 of the Code sets forth private activity tests for the purpose of limiting the volume of tax-exempt bonds that finance activities of persons other than state and local governmental entities. These tests serve to identify arrangements that actually or

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reasonably expect to transfer the benefits of tax-exempt financing to non-governmental persons, including the federal government. The Coordinator shall provide to the users of any bond financed property a copy of this Compliance Policy and other appropriate written guidance advising that:

- a. "Private business use" means use by any person other than the Issuer, including business corporations, partnerships, limited liability companies, associations, non-profit corporations, natural persons engaged in trade or business activity, and the United States of America and any federal agency, as a result of ownership of the property or use of the property under a lease, management or service contract (except for certain "qualified" management or service contracts), "naming rights" contract, "public-private partnership" arrangement, or any similar use arrangement that provides special legal entitlements for the use of the bond financed property;
- b. No more than 10% of the proceeds of any tax-exempt bond issue (including the property financed with the Bonds) may be used for private business use, of which no more than 5% of the proceeds of the tax-exempt bond issue (including the property financed with the bonds) may be used for any "unrelated" private business use - that is, generally, a private business use that is not functionally related to the government's purposes of the Bonds; and no more than the lesser of \$5,000,000 or 5% of the proceeds of a tax-exempt bond issue may be used to make or finance a loan to any person other than a state or local government unit;
- c. Before entering into any special use arrangement with a non-governmental person that involves the use of bond financed property, the Coordinator will consult with bond counsel, provide bond counsel with a description of the proposed non-governmental use arrangement, and determine whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond financed property; and
- d. In connection with the evaluation of any proposed non-governmental use arrangement, the Issuer will consult with bond counsel to obtain federal tax advice in whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the bond financed property, and, if not, whether any "remedial action" permitted under §141 of the Code may be taken as means of enabling that use arrangement to be put into effect without adversely affecting the tax-exempt status of the Bonds.

4. The Coordinator shall maintain a copy of any such proposed agreement, contract, lease or arrangement, together with the response by bond counsel with respect to said



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proposal for at least three (3) years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets;

5. The Coordinator shall consult with bond counsel and other legal counsel and advisers in the review of any change in use of bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Certificate;
6. The Coordinator shall confer at least annually with other personnel responsible for bond-financed or refinanced assets to identify and discuss any existing or planned use of bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Certificate; and
7. To the extent that the Coordinator discovers that any applicable tax restrictions regarding use of bond proceeds and bond-financed or refinanced assets will or may be violated, the Coordinator shall consult promptly with bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

F. Bank Qualification

1. If the Bonds are issued in a par amount of \$10 million or less and designated by the Issuer as "bank qualified" under Section 265(b) (3) of the Code, the Coordinator will monitor the amount of subsequent tax-exempt obligations issued or proposed to be issued in the calendar year in which the Bonds closed to ensure that the Issuer does not exceed the \$10 million threshold in such calendar year.

G. General Project Records

1. For each project financed with tax-exempt obligations, the Coordinator shall maintain a copy of all material documents relating to capital expenditures financed or re-financed by tax-exempt proceeds, until three (3) years after retirement of the tax-exempt obligations or obligations issued to refund those obligations including (without limitation), the following:
 - a. appraisals, demand surveys or feasibility studies,
 - b. applications, approvals and other documentation of grants,
 - c. depreciation schedules,



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- d. contracts respecting the project, including construction contracts,
- e. purchase orders,
- f. invoices,
- g. trustee requisitions and payment records,
- h. documents relating to costs reimbursed with Bond proceeds, and
- i. records identifying the assets or portion of assets that are financed or refinanced with Bond proceeds, including a final allocation of proceeds.

H. Advance Refundings

1. The Coordinator shall be responsible for the following current, post issuance, and record retention procedures with respect to advance refunding bonds:
 - a. Identify and select bonds to be advance refunded with advice from internal financial personnel, and a financial advisor;
 - b. The Coordinator shall identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
 - c. The Coordinator shall review the structure with the input of the financial advisor and bond counsel, of advance refunding issues prior to the issuance to ensure (i) that the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue; (ii) that the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds; (iii) that the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; (iv) that the proposed issuance will not result in the issuer's exploitation of the difference between tax exempt and taxable interest rates to obtain a financial advantage nor overburden the tax exempt market in a way that might be considered an abusive transaction for federal tax purposes; and (v) that the proposed refunding complies with applicable State law.



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- d. The Coordinator shall collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the Coordinator shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied.
- e. The Coordinator shall, whenever possible, purchase State and Local Government Securities ("SLGS") to size each advance refunding escrow. The financial advisor and/or bond counsel shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the Coordinator shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations.
- f. To the extent the Issuer elects to purchase a guaranteed investment contract, the Coordinator shall ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations.
- g. In determining the issue price for any advance refunding issuance, the Coordinator shall obtain and retain issue price certification by the purchasing underwriter at closing.
- h. After the issuance of an advance refunding issue, the Coordinator shall ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

I. Continuing Disclosure

1. The Coordinator shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The Coordinator will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than ten (10) Business Days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:
- a. Principal and interest payment delinquencies;
- b. Non-payment related defaults, if material;

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- c. Unscheduled draws on debt service reserves reflecting financial difficulties;
- d. Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e. Substitution of credit or liquidity providers, or their failure to perform;
- f. Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax-exempt status of the bonds, or material events affecting the tax-exempt status of the bonds;
- g. Modifications to rights of Holders of the Bonds, if material;
- h. Bond calls (excluding sinking fund mandatory redemptions), if material, and tender offers;
- i. Defeasances of the bonds;
- j. Release, substitution, or sale of property securing repayment of the bonds, if material;
- k. Rating changes on the bonds;
- l. Bankruptcy, insolvency, receivership or similar event of the Issuer;
- m. The consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- n. Appointment of a successor or additional trustee or the change of name of a trustee, if material.

J. Due Diligence and Remedial Actions

- 1. In all activities related to the Issuer's Bonds, the Coordinator and his/her staff will exercise due diligence to comply with the Code provisions governing tax-exempt



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obligations. The Issuer is aware of (a) the Voluntary Closing Agreement Program (known as "VCAP") operated by the IRS which allows issuers to voluntarily enter into a closing agreement in the event of certain non-compliance with Federal tax requirements and (b) the remedial actions available under Section 1.141-12 of the Income Tax Regulations for private use of bond financed property which was not expected at the time the Bonds were issued.

K. Periodic Review

1. The Issuer will monitor compliance with the guidelines contained in this policy as well as any other covenants not specifically included herein and will review and update these guidelines at least annually and whenever necessary due to change in law or circumstances.

V. SIGNATURE

Approved by:

City Council

Date

Thomas J. Aspell, Jr. City Manager

Date

VI. REVISIONS

Action	Section(s)	Date	By
Original	All	Upon CC approval	BGL

2-19

TJA
CA



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Katie Graff, Assistant Finance Director
DATE: January 23, 2013
SUBJECT: FY2012 Comprehensive Annual Financial Report

Recommendation

Accept the attached Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2012.

Background

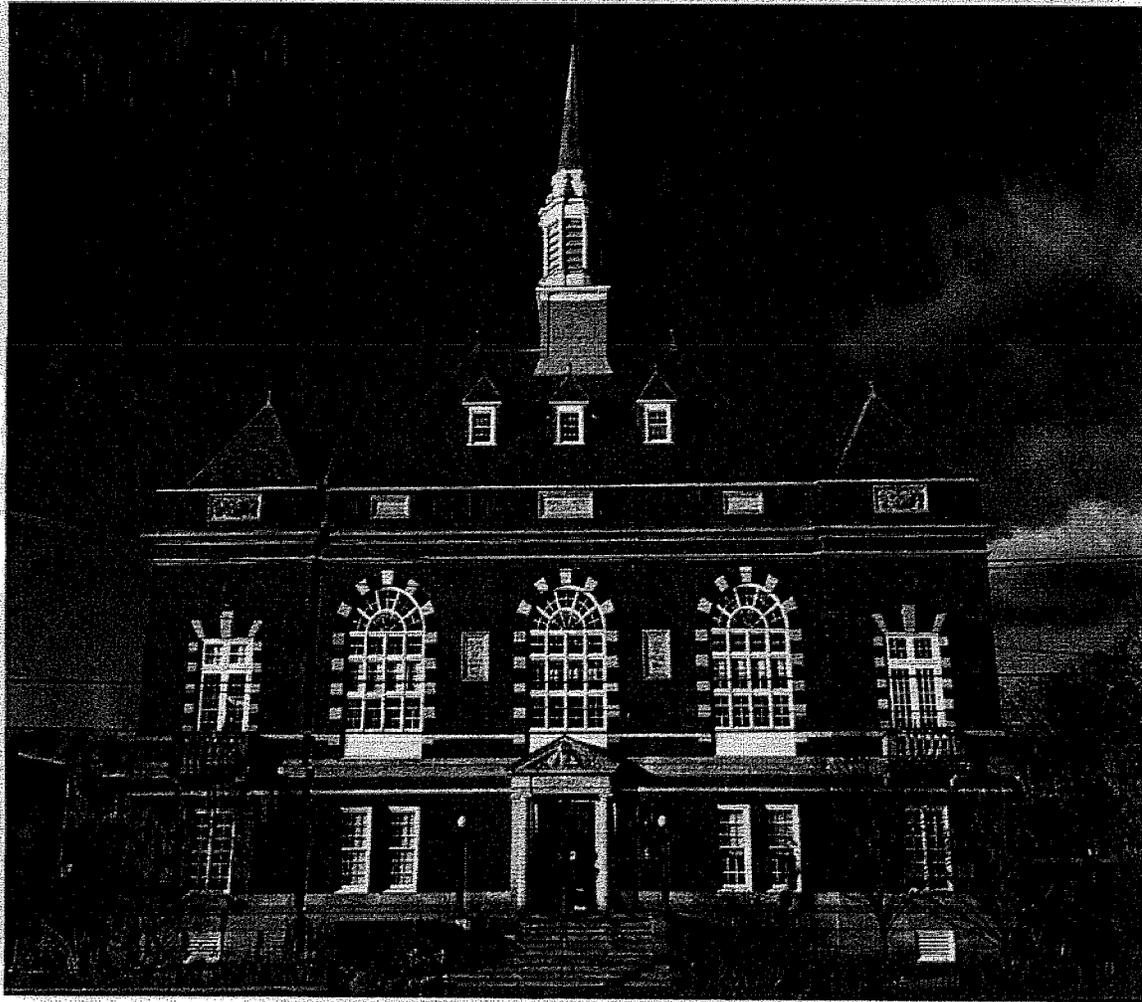
Each year the City contracts for and receives an independent audit of its financial records. The resulting Comprehensive Annual Financial Report (CAFR) is made available to the City Council and the public. Scott McIntire from Melanson Heath and Company, PC presented the CAFR for the Fiscal Year Ended June 30, 2012 to the Fiscal Policy Advisory Committee (FPAC) at its January 17, 2013 regularly scheduled meeting. The Independent Auditors' Report on the City's financial statements begins on page 13 of the CAFR.

Cc: City Manager
Deputy City Manager -- Finance
City Clerk



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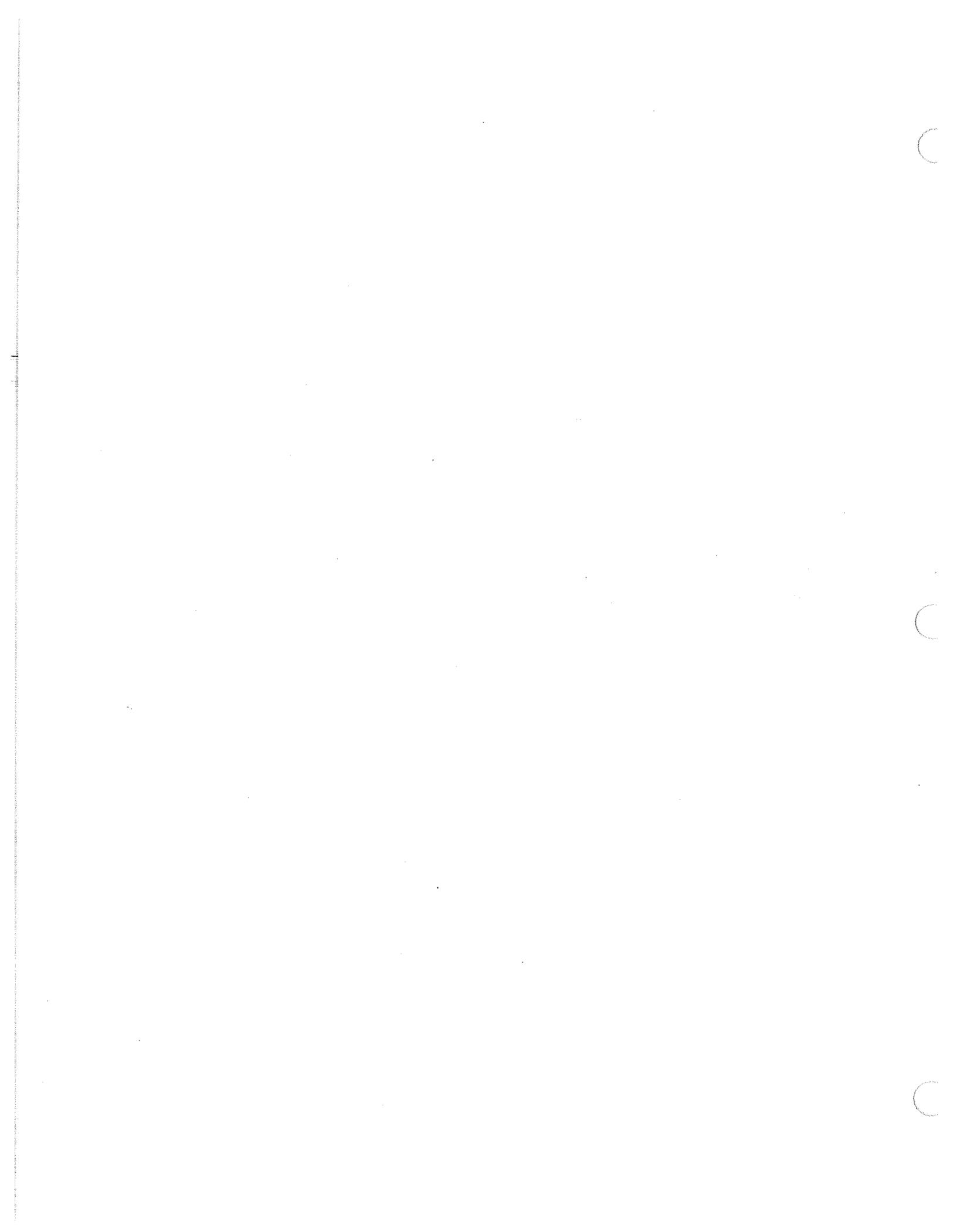
NEW HAMPSHIRE



COMPREHENSIVE

ANNUAL FINANCIAL REPORT

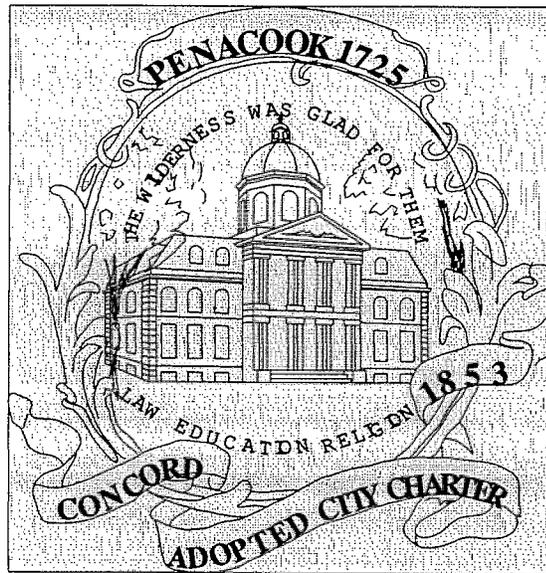
For The Fiscal Year Ended
June 30, 2012



CITY OF CONCORD

NEW HAMPSHIRE

Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2012



Prepared by:
The Finance Department

Brian G. LeBrun
Deputy City Manager -- Finance

Katherine A. Graff
Assistant Finance Director



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INTRODUCTORY SECTION





City of Concord, New Hampshire

FINANCE DEPARTMENT

311 NORTH STATE STREET, CONCORD, NH 03301

(603) 225-8560

November 28, 2012

To the Honorable Mayor, Members of the City Council,
and Citizens of the City of Concord:

The Concord Finance Department is pleased to submit the Comprehensive Annual Financial Report (CAFR) for the City of Concord, New Hampshire for the fiscal year ending June 30, 2012.

This report is published to provide citizens, City Council, investors and other interested parties with detailed information regarding the financial position of the City. City Management is responsible for both the accuracy of the data, and the completeness and fairness of this report, including all disclosures and schedules.

To the best of our knowledge and belief, the following data is accurate in all material respects and is reported in a manner designed to fairly present the City's financial position and the results of operations of the various Funds of the City. The accompanying disclosures are necessary to enable the reader to gain the maximum understanding of the City's financial activities.

The Report

The CAFR is presented in three main sections: Introductory, Financial and Statistical. The Introductory Section includes the transmittal letter and the Government Finance Officers Association of the United States and Canada's Certificate of Achievement for Excellence in Financial Reporting Award.

The Financial Section contains the City's basic financial statements as required under the Governmental Accounting Standards Board's (GASB) Statement No(s). 34, and is in accordance with Generally Accepted Accounting Principles. It also includes the auditor's opinion, the MD&A letter, notes to the financial statements, combining and individual statements, and schedules for the City's Funds.

The MD&A report is designed to be used in conjunction with this transmittal letter and can be found after the independent auditor's report.

The Statistical Section includes financial and demographic information on a ten-year historical basis.

This CAFR does not report on the Funds of the Concord School District, Merrimack Valley School District or the County of Merrimack. These

governmental units are independent of the City and do not meet established reporting entity criteria for inclusion in this report.

Profile of the Government

The City of Concord is located in Merrimack County, approximately 70 miles north of Boston, Massachusetts, on the Merrimack River in South Central New Hampshire. According to the City of Concord Planning Division, the City has an estimated population of 42,841 as of December 31, 2012, a 0.34% increase over the last official census as of April 1, 2010 number of 42,695, and occupies a land area of 64 square miles.

Concord was originally settled in 1727, incorporated in 1765, and established as the state capital in 1808. Government is by an elected 15-member council and an appointed City Manager. The City also serves as the Merrimack County seat and Federal Court seat. Two separate school districts serve the City - the Concord School District and the Merrimack Valley School District.

Policymaking and legislative authority are vested by adopted City Charter in the 15-member Council. Under the Charter, originally adopted in 1853, and most recently amended in 2001, the Council appoints a City Manager who is solely responsible for carrying out the policies and ordinances of the City Council. The Council is elected on a non-partisan basis. Ten ward councilors, and the mayor, are elected every two years. The four remaining "at-large" councilors are elected to staggered 4-year terms, two every two years. The current mayor is former City Councilor Jim Bouley who was first elected mayor in November 2007 and in November 2011 he was re-elected for his third consecutive term. Tom Aspell, the City Manager, was appointed in April 2006. The City has had four City Managers since 1978. The City Manager, pursuant to the City Charter, has all appointive and dismissal powers for paid employees of the City. Appointive authority for boards and commissions is shared between the Mayor, Council and City Manager.

In addition to serving as the seat of state and county government, Concord hosts several federal agencies, and is the only full-service local government between Laconia - 25 miles to the north, Manchester - 20 miles to the south, Keene - 54 miles to the west, and Portsmouth - 50 miles to the east. The City provides and annually appropriates for the following services: water treatment and supply; wastewater collection and treatment; solid waste collection and recycling; highway construction and maintenance, including snow plowing, storm sewer system and related infrastructure maintenance and construction; prosecutorial, police and fire protective services (including advanced life support); airport, parks, golf course and ice arena; library and recreational facilities and programs; human services; planning, economic and community development, and code enforcement services. As previously stated, the schools are independent political and financial entities in Concord.

Local Economy

Compared to other cities in New Hampshire, New England and the Nation, Concord's employment picture depicts comparably low unemployment. As reported by the New Hampshire Department of Employment Security, Concord's unemployment rate as of June 2012 was 4.9%. This compares favorably to New Hampshire's rate of 5.4% and to the United States rate of 8.4%. Concord's rate also remains the lowest among the top three New Hampshire cities with Manchester at 6.0% and Nashua at 6.1%. Concord's unemployment rates have remained lower than the State since 1992 except for the months of March, April, June, 2005.

For the ninth consecutive year, in 2012, Policom Corporation rated the City of Concord one of the top ten strongest Micropolitan Statistical Areas in "Economic Strength" in the country, five years of which being number 1 including 2012. Policom Corporation uses more than one hundred economic measures based on growth rates, consistency trends, industry averages, earnings, jobs and wages; It also factors in the number of welfare and Medicaid recipients to make its rating determination.

The market value of taxable property as of April 1, 2011 decreased overall by 3.87% compared to April 1, 2010. All segments: residential neighborhoods, commercial/industrial, manufactured homes and condominiums declined in market value. The average assessed value of a single family home in Concord as of April 1, 2011 was \$223,600, down from \$239,500 the year before.

Tax collections percentage as of June 30, 2012, for the 2011 Tax Year was 98.4% a slight increase from 98.0%, the previous year. Total tax delinquencies, for all years, were stated at \$2.4 million, \$.6 million less than the previous year. Vigorous collection efforts by the Tax Collector's Office have resulted in no material increases in the number of properties to which the City takes title through tax deeds. Anticipating increased delinquencies the Collector's Office initiated a significant outreach, communication and visitation program to affect this result. The City Council's Number One Fiscal Goal for collections and cash management is directed towards a targeted property tax collection program which is aimed at maintaining high collection rates.

The City continues to work with existing businesses to maintain and increase their workforce, and has several Economic Development Initiatives underway: During FY2012 the City made significant progress on key economic development projects including the Sanel Block Project, redevelopment of the former Allied Leather Tannery, Concord Steam Power Generation Facility, and others.

In September 2009 the City Council entered into a public / private partnership to redevelop a 0.8 acre downtown property known as the Sanel Block. This \$28 million development was completed in Fall 2011 and features a 91,500 Square Feet (SF), 5 story, mixed use building as well as a new 42,500 SF, 45 unit apartment building; half of which are reserved for artists. The office building is occupied by the League of New Hampshire Craftsmen, Greater Concord Chamber

of Commerce and Concord Hospital and has brought approximately 240 employees to downtown.

In addition, the City also made significant progress relative to redevelopment of the former Allied Leather Tannery in Penacook. In February 2010 the City Council approved a purchase and sales / development agreement with DEW Crescent Street Properties LLC involving redevelopment of that portion of the Tannery complex at 4 Crescent Street. That project was completed in November 2011 and consists of a \$2.6 million, 15,000 SF office building, of which 9,600 SF is occupied by Penacook Family Physicians, a subsidiary of Concord Hospital. To support the project, in June 2010 the City created a Tax Increment Financing District and appropriated approximately \$1.1 million dollars to rehabilitate water and sewer mains, relocate aerial utilities, reconstruct roads and sidewalks, as well as build streetscape improvements. This phase of TIF improvements was completed in September 2011.

In April 2012, the City entered into a public / private partnership to encourage redevelopment of the former NH Book Bindery Property on South Main Street. The project features a new 70,000SF, \$8.6 million building. Construction is underway and the project will be completed in summer 2013.

The City continues to work with developers and Main Street Concord, Inc. on redevelopment of vacant upper floors in Downtown Concord. The Administration is also in dialog with developers about other potential redevelopment projects in the downtown area, including, but not limited to, redevelopment of the State of NH Employment Security Property at 32-34 South Main Street, and the Endicott Hotel.

Long-term Financial Planning

The City Finance Department presents regular financial reports to elected officials and management staff. In addition to these reports, annually and/or as part of the budget process, the City prepares a five year General Fund operating proforma and tax rate projection; a twenty year Capital Improvement Plan; and a pro-forma for each enterprise and major special revenue fund.

Also, as part of the annual budget process, the City reviews all General Fund revenues to determine budgetary needs. Enterprise and special revenue funds are reviewed for competitiveness and support of operations. Most enterprise/special revenue funds are fully self-supporting and provide administrative overhead payments to the General Fund. Exceptions are, the Solid Waste Fund receives general tax base support as part of its planned operation and the Golf Fund received general fund support for its fiscal year 2012 operations.

Financial Position

Concord, like most communities, has had to make adjustments due to the slowing economy and the higher utilization of fund balance from 2001-2008 to support operations. In Fiscal Year 2007 a five year plan was developed to reduce reliance upon the use of prior year surplus. For Fiscal Year 2009 the budgetary use of

fund balance was nearly halved to \$730,000. As the economy worsened, the City took significant steps to reduce expenditures and ultimately realized a surplus for Fiscal-Year ending June 30, 2009.

Fiscal Years 2010 and 2011, the City Council adopted balanced budgets and produced surpluses in excess of \$1.5 and \$1.3 million, respectively. While the fiscal year 2012 budget was adopted using \$300,000 from prior year surplus to help offset the significant funding changes that were occurring with the State Retirement System, a surplus of \$938,000 was ultimately realized. The fiscal year 2013 budget was adopted as a balanced budget with no anticipated use of surplus.

The total General Fund surplus for FY2012 was \$938,000, excluding Capital Reserve funds that are presented in the General Fund under the GASB 54 reporting module. The City assigned \$894,000 for the purposes listed below and reports an unassigned fund balance of \$8,168,250 which represents an increase of \$1,432,175 over the previous fiscal year's unassigned balance. The purposes of the Assigned Fund Balance are: paving \$300,000; equipment purchases \$155,000; Economic Development Reserve \$150,000 and reserve for funding future years retiree insurance from revenue collected from the Federal Government Early Retiree Reinsurance Program \$289,000. This surplus was the result of revenues stronger than expected in Federal Early Retiree Reinsurance, property taxes, police special duties, and diligent budget management by departments, lower winter maintenance costs than projected, and lower wages and benefits due to delayed hiring, and less winter maintenance overtime.

OPEB Action

The City is in compliance with Government Accounting Standards Board (GASB) Statement No. 45, as reported on Note 16 of this CAFR. As of June 30, 2012 the Unfunded Actuarially Accrued Liability (UAAL) increased to \$45.3 million, a \$.7 million increase from 2011.

Efforts to reduce this liability will be ongoing with continued benefit management and financing alternatives. To date, the City Council has approved the transfer of \$500,000 to an OPEB reserve; \$300,000 from 2009 surplus and \$200,000 from 2011 surplus. No transfer is anticipated from the FY 2012 surplus.

Relevant Financial Policies

Goals

Introduced in 1996, the City Council adopted a Fiscal Policy Statement which is a series of 37 goals to help guide the financial direction and management of the City. These goals are regularly reviewed and updated when necessary.

The goals address the topics of: Accounting, Auditing and Financial Reporting; Budgetary and Financial Management; Capital Improvements; Cash Management; Debt Management; Employee Compensation and Benefits; Water and Sewer Enterprise Fund Management; Fund Balances; Municipal Services; Other Funds Management; Revenue Diversification and; Tax Rate Management.

In addition to the cash management goal cited above, two goals that stand out are: Goal E1 under Debt Management that limits debt service to 10% of total expenditures. For FY2012 this amount was 9.8%. The second is Goal H1 that targets a General Fund Unassigned Fund Balance of 15% by fiscal year 2015. For year ending June 30, 2012 the Unassigned Fund Balance was 17%, an increase from FY2011 due to favorable year-end results and is higher than the City's fiscal goal of 15%.

Credit Rating and Debt Limit

As of January 2012 Moody's rating agency assigned the City a credit rating of Aa1 in conjunction with a \$8.4 million G.O. bond offering and affirmed the Aa1 rating on the City's \$66.6 million of outstanding parity debt. S&P assigned a AA/Positive rating on the same debt offering and affirmed the AA/Positive rating on the City's previously issued G.O. debt.

Financial Structure and Management

In accordance with the *City Charter and Code of Ordinances*, the Finance-Accounting Office is responsible for establishing an accounting and internal control structure designed to ensure that the City's assets are protected from loss, theft, and misuse. It also ensures that adequate accounting information is maintained and reported in conformity with GAAP. The internal control structure is designed to provide reasonable assurances that these objectives are attained. In providing these reasonable assurances, it is recognized that the cost of control should not exceed the benefits and the valuation of costs and benefits requires management's judgment.

Major Initiatives

The Fiscal Year 2012 budget was adopted by the City Council with several major initiatives including working towards the development of a recreation foundation that will enhance capital resources to help reduce bonding for major recreation capital projects; improving the fiscal condition of the parking fund and increasing library programming hours by nearly 20% from 55 to 65 hours per week.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded seventeen consecutive Certificates of Achievement for Excellence in Financial Reporting to the City of Concord, NH for its CAFR beginning with the fiscal year ended December 31, 1995, through June 30, 2011 including the six-month transitional fiscal period ending June 30, 1996. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

A Certificate of Achievement is valid for a period of one year only. The City believes this current CAFR conforms to the Certificate of Achievement program requirements, and will be submitted to GFOA.

The timely preparation of this year's CAFR was made possible by the dedicated services provided by the City's Finance Department – Accounting Office staff. We also extend a sincere thanks and appreciation to Melanson Heath & Company, P.C. for their work in conducting the City's audit and preparing this report. Additionally, Administration thanks the Mayor, Members of the City Council and Fiscal Policy Advisory Committee for their leadership, and commitment of transparency for the financial operations of the City. Without their diligence, hard work, professionalism and support, this report would not meet such high standards.

Other Information

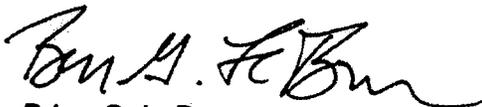
Although state statutes do not require an annual audit, the City has continually produced an independently audited set of Financial Statements since the 1920's. Presently, the firm of Melanson, Heath and Company, P.C. of Nashua, New Hampshire conducts the annual audit for the City. In addition, the audit was designed to meet the requirements of the Single Audit Act Amendments of 1996 and related OMB Circular A-133. The auditor's report related specifically to the single audit section is included in a separately issued single audit report.

The City invites you to visit our web site at www.concordnh.gov, where this CAFR is expected to be prominently displayed by mid-February 2013. Also displayed are previous CAFR's and other summary financial information.

Sincerely,



Thomas J. Aspell
City Manager



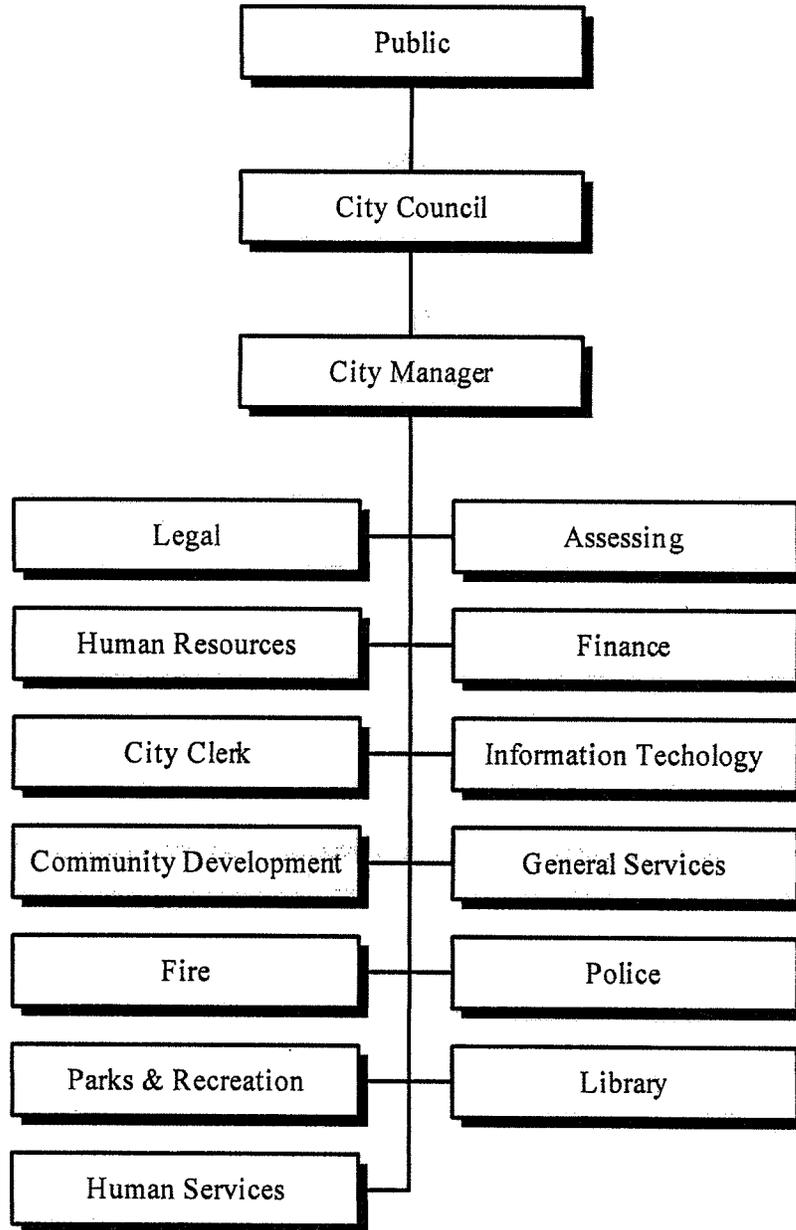
Brian G. LeBrun
Deputy City Manager – Finance



Katherine A. Graff
Assistant Finance Director

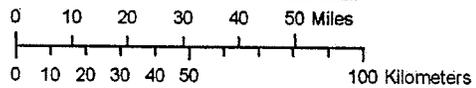
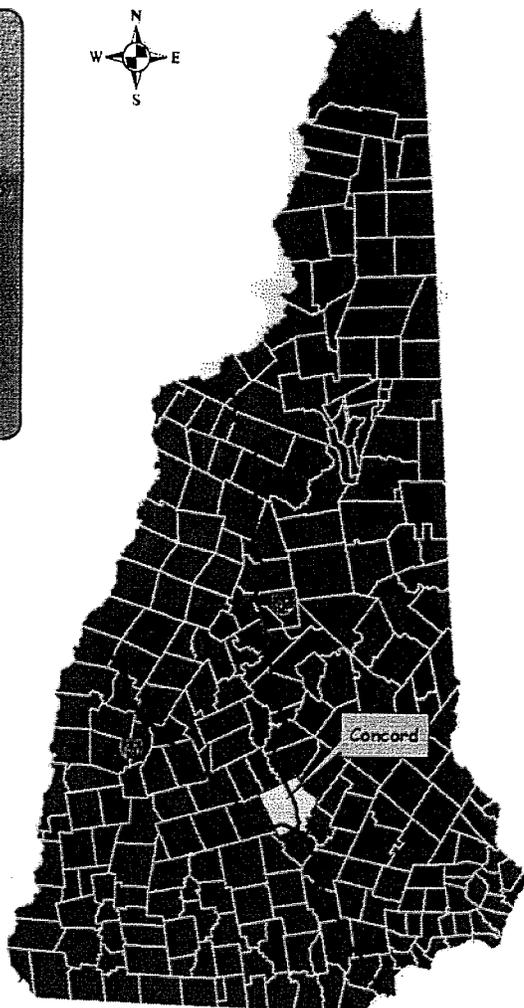
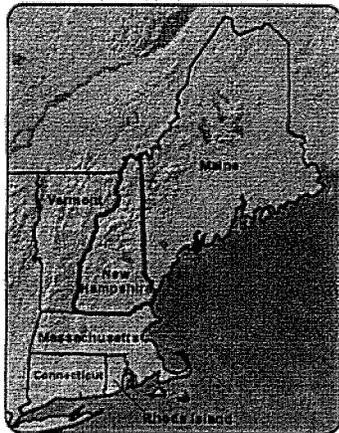
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CITY OF CONCORD, NEW HAMPSHIRE
TABLE OF ORGANIZATION



City of Concord, NH

Geographic Location



**CITY OF CONCORD, NEW HAMPSHIRE
LIST OF PRINCIPAL OFFICIALS**

June 30, 2012

Title	Name
<u><i>Elected by Public:</i></u>	
Mayor	James P. Bouley
Councilor-at-Large	Mark Coen
Councilor-at-Large	Michael A. Dellolacono
Councilor-at-Large	Stephen J. Shurtleff
Councilor-at-Large	Daniel I. St. Hilaire
Councilor Ward 1	Elizabeth D. Blanchard
Councilor Ward 2	Jennifer Kretovic
Councilor Ward 3	Jan W. McClure
Councilor Ward 4	Amanda K. Grady Sexton
Councilor Ward 5	Robert Werner
Councilor Ward 6	J. Allen Bennett
Councilor Ward 7	Keith E. Nyhan
Councilor Ward 8	Richard W. Patten
Councilor Ward 9	Candace CW Bouchard
Councilor Ward 10	Fred Keach
<u><i>Appointed by Council:</i></u>	
City Manager	Thomas J. Aspell
<u><i>Appointed by City Manager:</i></u>	
Deputy City Manager - Development	Carlos P. Baia
Deputy City Manager - Finance	Brian G. Lebrun
City Clerk	Janice L. Bonenfant
City Solicitor	James W. Kennedy
Director of Personnel and Labor Relations	Jennifer E. Johnston
Director of Real Estate Assessments	Kathryn H. Temchack
Fire Chief	Daniel L. Andrus
General Services Director	Earle M. Chesley
Human Services Director	Jacqueline R. Whatmough
Library Director	Patricia A. Immen
Police Chief	John F. Duval
Parks & Recreation Director	David B. Gill
City Engineer	Edward L. Roberge
Code Administrator	Michael M. Santa
Assistant Finance Director	Katherine A. Graff
Budget Director	Robert J. McManus
Purchasing Director	Douglas B. Ross
Treasurer / Tax Collector	Michael P. Jache

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Concord
New Hampshire

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

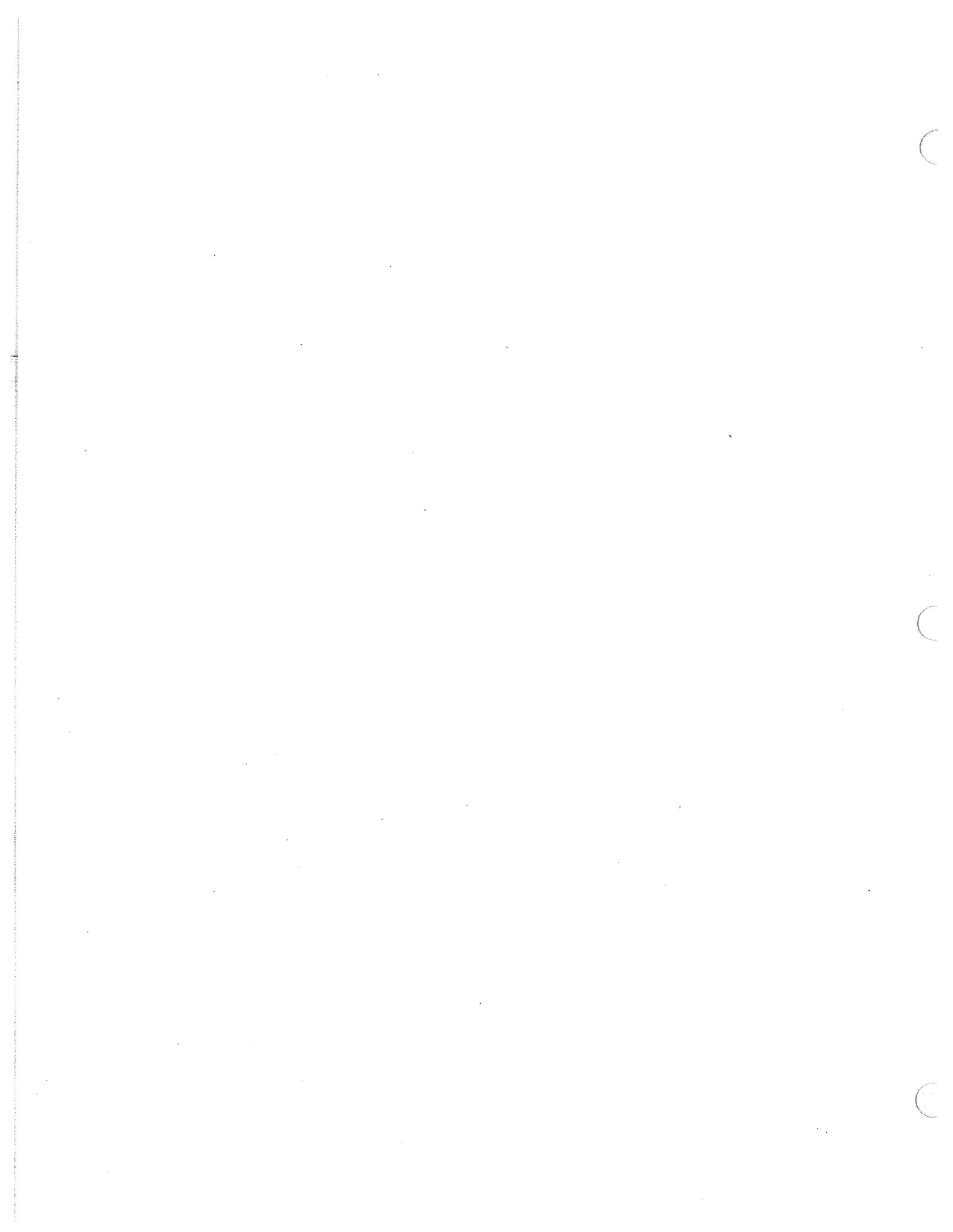
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moville
President

Jeffrey R. Enos
Executive Director

FINANCIAL SECTION



MH&Co

MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Concord, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Concord, New Hampshire, as of and for the year ended June 30, 2012, which collectively comprise the City's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the City of Concord's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Concord as of June 30, 2012, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America (GAAP).

In accordance with *Government Auditing Standards*, we have also issued a report dated November 28, 2012 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe

the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedule of Funding Progress information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City's basic financial statements. The additional information included in the Supplementary Statements and Schedules section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Introductory Section and the Statistical Section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Melanson, Heath + Company P.C.
Nashua, New Hampshire
November 28, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Concord, we offer readers of the City of Concord this narrative overview and analysis of the financial activities of the City of Concord for the fiscal year ended June 30, 2012. This section should be read in conjunction with the Letter of Transmittal beginning on page 1.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water, sewer, solid waste, golf, and arena activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be

divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund Statement of Revenues, Expenditures and Changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

An annual appropriated budget is adopted for the general fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

Proprietary funds. Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, solid waste, golf and arena operations. The water, sewer, and solid waste funds are considered major funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 210,573,753 (i.e., net assets), a change of \$ 285,156 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 36,266,916, a change of \$ (618,926) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$ 8,168,250, a change of \$ 1,432,175 in comparison to the prior year. In addition, total general fund balance changed by \$ 1,563,822.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 67,234,223, a change of \$ 601,630 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 88,094	\$ 86,326	\$ 11,359	\$ 11,277	\$ 99,453	\$ 97,603
Capital assets	<u>111,151</u>	<u>106,980</u>	<u>128,050</u>	<u>128,476</u>	<u>239,201</u>	<u>235,456</u>
Total assets	<u>199,246</u>	<u>193,306</u>	<u>139,409</u>	<u>139,753</u>	<u>338,654</u>	<u>333,059</u>
Long-term liabilities outstanding	48,475	46,800	27,977	27,281	76,452	74,081
Other liabilities	<u>50,412</u>	<u>46,562</u>	<u>1,217</u>	<u>2,127</u>	<u>51,629</u>	<u>48,689</u>
Total liabilities	<u>98,887</u>	<u>93,362</u>	<u>29,193</u>	<u>29,408</u>	<u>128,081</u>	<u>122,770</u>
Net assets:						
Invested in capital assets, net	71,317	69,643	103,455	103,659	174,771	173,302
Restricted	12,241	12,583	882	1,042	13,124	13,625
Unrestricted	<u>16,801</u>	<u>17,718</u>	<u>5,878</u>	<u>5,644</u>	<u>22,679</u>	<u>23,362</u>
Total net assets	<u>\$ 100,359</u>	<u>\$ 99,944</u>	<u>\$ 110,215</u>	<u>\$ 110,345</u>	<u>\$ 210,574</u>	<u>\$ 210,289</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program revenues:						
Charges for services	\$ 7,758	\$ 7,455	\$ 16,062	\$ 15,916	\$ 23,820	\$ 23,371
Operating grants and contributions	2,182	739	290	189	2,472	928
Capital grants and contributions	2,401	2,640	41	163	2,442	2,803
General revenues:						
Property taxes	38,875	39,939	-	-	38,875	39,939
Penalties and interest on taxes	1,038	1,268	-	-	1,038	1,268
Grants and contributions not restricted to specific programs	1	1	-	-	1	1
Investment income	611	2,234	69	150	680	2,384
Other	<u>1,487</u>	<u>1,165</u>	<u>342</u>	<u>8</u>	<u>1,829</u>	<u>1,173</u>
Total revenues	<u>54,352</u>	<u>55,441</u>	<u>16,805</u>	<u>16,426</u>	<u>71,157</u>	<u>71,867</u>

(continued)

(continued)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Expenses:						
General government	8,191	7,145	-	-	8,191	7,145
Public safety	24,766	22,585	-	-	24,766	22,585
General services	10,390	11,379	-	-	10,390	11,379
Community development	4,624	4,223	-	-	4,624	4,223
Leisure and information services	4,050	3,889	-	-	4,050	3,889
Human services	774	775	-	-	774	775
Interest on long-term debt	1,448	1,511	-	-	1,448	1,511
Water operations	-	-	5,006	4,883	5,006	4,883
Sewer operations	-	-	6,285	6,247	6,285	6,247
Solid Waste operations	-	-	4,336	4,302	4,336	4,302
Other operations	-	-	1,276	1,324	1,276	1,324
Total expenses	<u>54,242</u>	<u>51,507</u>	<u>16,903</u>	<u>16,756</u>	<u>71,145</u>	<u>68,263</u>
Change in net assets before transfers and contributions	110	3,934	(98)	(330)	12	3,604
Transfers in (out)	32	(44)	(32)	44	-	-
Permanent fund contributions	<u>273</u>	<u>184</u>	<u>-</u>	<u>-</u>	<u>273</u>	<u>184</u>
Increase in net assets	415	4,074	(130)	(286)	285	3,788
Net assets - beginning of year	<u>99,944</u>	<u>95,870</u>	<u>110,345</u>	<u>110,631</u>	<u>210,289</u>	<u>206,501</u>
Net assets - end of year	<u>\$ 100,359</u>	<u>\$ 99,944</u>	<u>\$ 110,215</u>	<u>\$ 110,345</u>	<u>\$ 210,574</u>	<u>\$ 210,289</u>

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 210,573,753, a change of \$ 285,156 from the prior year.

The largest portion of net assets \$ 174,771,311 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 13,123,599 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 22,678,843 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 414,916. Key elements of this change are as follows:

Capital Grants and Contributions	\$ 2,400,917
Change in OPEB liability	<u>(1,501,061)</u>
Subtotal	899,856
Other	<u>(484,940)</u>
Total	<u>\$ 414,916</u>

While total net assets of the governmental activities changed by \$ 414,916, unrestricted net assets changed \$ (917,391) principally due to the decrease in current year tax revenues.

Business-type activities. Business-type activities for the year resulted in a change in net assets of \$ (129,760). This change primarily results from depreciation expense exceeding long-term debt service pay downs by \$ (164,656) and \$ (65,772) in the Water and Sewer funds, respectively. The following is a summary of the changes in net assets by fund:

Water operations	\$ 25,029
Sewer operations	(33,115)
Solid Waste operations	(147,202)
Nonmajor funds	<u>25,528</u>
Total	<u>\$ (129,760)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources.

Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 36,266,916, a change of \$ (618,926) in comparison to the prior year. Most of this change was attributable to an increase in investment income due to market conditions, especially within the *Special Revenue Trust funds*.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$ 8,168,250, while total fund balance was \$ 14,153,990. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 8,168,250	\$ 6,736,075	\$ 1,432,175	17.0%
Total fund balance ⁽¹⁾	14,153,990	12,590,168	1,563,822	29.5%

⁽¹⁾ Includes capital reserve funds.

The unassigned amount exceeded the City Council Fiscal Policy minimum of 15%.

The total fund balance of the general fund increased by \$ 1,563,822 during the fiscal year. The following table highlights the change in our general fund balance accounts (in thousands):

	<u>Unassigned</u>	<u>Assigned</u>	<u>Committed</u>	<u>Nonspendable</u>	<u>Total</u>
Beginning of year	\$ 6,736	\$ 1,355	\$ 4,317	\$ 182	\$ 12,590
Revenues and transfers over budget	616	-	-	-	616
Expenditures and transfers under budget	1,628	-	-	-	1,628
Other	(716)	-	65	(29)	(680)
Transfers	<u>798</u>	<u>(1,355)</u>	<u>557</u>	<u>-</u>	<u>-</u>
End of Year	<u>\$ 9,062</u>	<u>\$ -</u>	<u>\$ 4,939</u>	<u>\$ 153</u>	<u>\$ 14,154</u>

Included in the total general fund committed fund balance is the City's capital reserve accounts and other City Council approved reserves with the following balances:

	<u>6/30/12</u>	<u>6/30/11</u>	<u>Change</u>
Capital Reserve trust funds	\$ 4,020,081	\$ 3,398,137	\$ 621,944
Tax Stabilization	578,080	578,080	-
Trust Fund	300,000	300,000	-
Other	<u>40,708</u>	<u>40,708</u>	<u>-</u>
Total	<u>\$ 4,938,869</u>	<u>\$ 4,316,925</u>	<u>\$ 621,944</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$ 5,877,988, a change of \$ 234,322 in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$ 1,747,165. The majority of the overall change represents a transfer to the capital reserve trust funds.

Unspent General Fund appropriations were due to several factors including the self-imposed reduction in expenditures mentioned in the transmittal letter and a year-end level of under-expenditures (including transfers) of approximately 3.1%.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$ 239,200,992 (net of accumulated depreciation), a change of \$ 3,745,371 from the prior year. This investment in capital assets includes land, buildings, system improvements, and machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included construction and design costs for the Route 3 corridor, and other on-going infrastructure improvements.

Change in credit rating. The City of Concord, New Hampshire has maintained a Moody's credit rating of Aa1 for several years.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 67,234,223, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Notes 9 and 12, respectively, of this report.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Comment regarding local economic conditions can be found in the Transmittal letter section on the LOCAL ECONOMY.

Following is a comparison of the fiscal 2012 adopted to the fiscal 2013 adopted City General Fund budget and tax rate:

<u>Use of Funds</u>	2012 COUNCIL ADOPTED	2013 COUNCIL ADOPTED
Budget Appropriations	\$ 50,914,738	\$ 51,692,433
War Credits (1)	297,000	265,839
Overlay	<u>317,000</u>	<u>300,000</u>
Total Uses of Funds	\$ <u>51,528,738</u>	\$ <u>52,258,272</u>
 <u>Sources of Funds</u>		
Miscellaneous Revenues	\$ 19,055,906	\$ 19,000,600
Surplus (Prior-Year Unassigned Fund Balance)	300,000	-
Amount to be raised by property taxes	<u>32,172,832</u>	<u>33,257,672</u>
Total Sources of Funds	\$ <u>51,528,738</u>	\$ <u>52,258,272</u>
 <u>TAX RATE DETERMINATION</u>		
Assessed Value (A.V.) in thousands of dollars*	\$ 3,852,000	\$ 3,703,000
Amount to be Raised	\$ 32,172,832	\$ 33,257,672
Current Year Recommended Tax Rate/\$ 1,000 A.V.	\$ 8.35	\$ 8.98
Prior Year Tax Rate/\$ 1,000 A.V.	<u>8.19</u>	<u>8.72</u> *
Increase over Prior Year	\$ 0.16	\$ 0.26
% Change	1.95%	2.98%

*

Market and real growth adjustments after budget adoption resulted in a taxable assessed value of \$ 3,687,000 for municipal purposes and a tax rate of \$ 8.72 per \$ 1,000 of assessed value.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Concord's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Deputy City Manager Finance
City of Concord, New Hampshire
41 Green Street
Concord, New Hampshire 03301

Basic Financial Statements

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CITY OF CONCORD, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and short-term equivalents	\$ 38,593,048	\$ 8,300,927	\$ 46,893,975
Investments	18,302,564	-	18,302,564
Receivables, net of allowance for uncollectibles:			
Property taxes	28,765,341	-	28,765,341
Accounts	1,019,308	-	1,019,308
User fees	-	1,735,826	1,735,826
Intergovernmental	-	164,564	164,564
Loans	1,055,401	-	1,055,401
Other assets	358,619	439,782	798,401
Total current assets	<u>88,094,281</u>	<u>10,641,099</u>	<u>98,735,380</u>
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Intergovernmental	-	717,895	717,895
Capital assets:			
Land and construction in progress	22,288,483	4,959,827	27,248,310
Other capital assets, net of accumulated depreciation	<u>88,862,997</u>	<u>123,089,685</u>	<u>211,952,682</u>
Total non-current assets	<u>111,151,480</u>	<u>128,767,407</u>	<u>239,918,887</u>
TOTAL ASSETS	199,245,761	139,408,506	338,654,267
LIABILITIES			
Current:			
Accounts payable	1,562,421	496,661	2,059,082
Retainage payable	204,710	113,532	318,242
Accrued liabilities	980,193	356,847	1,337,040
Unearned revenues	27,635,976	127,480	27,763,456
Taxes collected in advance	17,853,369	-	17,853,369
Due to other governments	881,653	-	881,653
Other current liabilities	1,293,526	122,198	1,415,724
Current portion of long-term liabilities:			
Bonds and loans payable	4,752,913	3,513,793	8,266,706
Other liabilities	<u>1,776,218</u>	<u>229,742</u>	<u>2,005,960</u>
Total current liabilities	<u>56,940,979</u>	<u>4,960,253</u>	<u>61,901,232</u>
Noncurrent:			
Bonds and loans payable, net of current portion	35,408,338	23,559,179	58,967,517
Other liabilities, net of current portion	<u>6,537,765</u>	<u>674,000</u>	<u>7,211,765</u>
Total non-current liabilities	<u>41,946,103</u>	<u>24,233,179</u>	<u>66,179,282</u>
TOTAL LIABILITIES	98,887,082	29,193,432	128,080,514
NET ASSETS			
Invested in capital assets, net of related debt	71,316,684	103,454,627	174,771,311
Restricted for:			
Grants and other statutory restrictions	2,846,914	-	2,846,914
Permanent funds:			
Nonexpendable	9,394,226	-	9,394,226
Debt service	-	882,459	882,459
Unrestricted	<u>16,800,855</u>	<u>5,877,988</u>	<u>22,678,843</u>
TOTAL NET ASSETS	<u>\$ 100,358,679</u>	<u>\$ 110,215,074</u>	<u>\$ 210,573,753</u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u>	
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General government	\$ 8,190,946	\$ 1,930,291	\$ 1,914,807	\$ 2,120,825
Public safety	24,766,159	3,776,767	230,773	264,127
General services	10,390,070	116,418	14,957	-
Community development	4,624,312	1,212,966	-	15,965
Leisure and information services	4,049,606	721,780	-	-
Human services	773,578	-	21,203	-
Interest on long-term debt	1,447,573	-	-	-
Total Governmental Activities	54,242,244	7,758,222	2,181,740	2,400,917
Business-Type Activities:				
Water	5,005,723	5,339,039	100,502	-
Sewer	6,285,448	6,510,709	189,821	41,241
Solid Waste	4,335,560	2,940,170	-	-
Golf	798,576	749,899	-	-
Arena	477,382	522,284	-	-
Total Business-Type Activities	16,902,689	16,062,101	290,323	41,241
Total	\$ 71,144,933	\$ 23,820,323	\$ 2,472,063	\$ 2,442,158

General Revenues, Transfers &

Permanent Fund Contributions:

Property Taxes

Penalties, interest and other taxes

Grants and contributions not restricted to specific programs

Investment income (Loss)

Miscellaneous

Transfers, net

Permanent fund contributions

Total general revenues, transfers, and contributions

Change in Net Assets

Net Assets:

Beginning of year

End of year

See notes to financial statements.

Net (Expenses) Revenues and Changes in Net Assets

<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>Type</u> <u>Activities</u>	<u>Total</u>
\$ (2,225,023)	\$ -	\$ (2,225,023)
(20,494,492)	-	(20,494,492)
(10,258,695)	-	(10,258,695)
(3,395,381)	-	(3,395,381)
(3,327,826)	-	(3,327,826)
(752,375)	-	(752,375)
<u>(1,447,573)</u>	<u>-</u>	<u>(1,447,573)</u>
(41,901,365)	-	(41,901,365)
-	433,818	433,818
-	456,323	456,323
-	(1,395,390)	(1,395,390)
-	(48,677)	(48,677)
<u>-</u>	<u>44,902</u>	<u>44,902</u>
-	<u>(509,024)</u>	<u>(509,024)</u>
(41,901,365)	(509,024)	(42,410,389)
38,875,330	-	38,875,330
1,037,812	-	1,037,812
704	-	704
611,071	68,834	679,905
1,486,553	342,060	1,828,613
31,630	(31,630)	-
<u>273,181</u>	<u>-</u>	<u>273,181</u>
42,316,281	379,264	42,695,545
414,916	(129,760)	285,156
<u>99,943,763</u>	<u>110,344,834</u>	<u>210,288,597</u>
<u>\$ 100,358,679</u>	<u>\$ 110,215,074</u>	<u>\$ 210,573,753</u>

CITY OF CONCORD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2012

ASSETS	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and short-term equivalents	\$ 26,695,803	\$ 11,897,245	\$ 38,593,048
Investments	7,396,406	10,906,158	18,302,564
Receivables:			
Property taxes	29,139,182	-	29,139,182
Accounts	140,639	876,338	1,016,977
Loans	-	1,055,401	1,055,401
Due from other funds	211,176	-	211,176
Inventory	163,818	-	163,818
Other assets	<u>187,848</u>	<u>6,954</u>	<u>194,802</u>
TOTAL ASSETS	\$ <u>63,934,872</u>	\$ <u>24,742,096</u>	\$ <u>88,676,968</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 893,668	\$ 668,754	\$ 1,562,422
Retainage payable	396	204,314	204,710
Other liabilities	1,227,281	339,897	1,567,178
Deferred revenues	28,924,515	1,205,029	30,129,544
Taxes collected in advance	17,853,369	-	17,853,369
Due to other funds	-	211,176	211,176
Due to other governments	<u>881,653</u>	<u>-</u>	<u>881,653</u>
TOTAL LIABILITIES	49,780,882	2,629,170	52,410,052
Fund Balances:			
Nonspendable	152,871	9,394,226	9,547,097
Restricted	-	2,803,781	2,803,781
Committed	4,938,869	9,916,209	14,855,078
Assigned	894,000	-	894,000
Unassigned	<u>8,168,250</u>	<u>(1,290)</u>	<u>8,166,960</u>
TOTAL FUND BALANCES	<u>14,153,990</u>	<u>22,112,926</u>	<u>36,266,916</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ <u>63,934,872</u>	\$ <u>24,742,096</u>	\$ <u>88,676,968</u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2012

Total governmental fund balances	\$ 36,266,916
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	111,151,480
<ul style="list-style-type: none">• Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	2,122,057
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(706,540)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, compensated absences, landfill closure liability and net OPEB obligation, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(48,475,234)</u>
Net assets of governmental activities	<u>\$ 100,358,679</u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 39,641,233	\$ 789,377	\$ 40,430,610
Licenses and permits	1,119,219	-	1,119,219
Intergovernmental	2,837,481	1,578,409	4,415,890
Charges for services	4,912,901	1,726,102	6,639,003
Investment income	48,779	569,482	618,261
Contributions	64,880	413,151	478,031
Miscellaneous	<u>1,324,643</u>	<u>1,169,913</u>	<u>2,494,556</u>
Total Revenues	49,949,136	6,246,434	56,195,570
Expenditures:			
Current:			
General government	5,823,369	1,969,923	7,793,292
Public safety	21,941,902	774,717	22,716,619
General services	6,083,977	438,487	6,522,464
Community development	2,741,395	278,951	3,020,346
Leisure and information services	3,629,417	-	3,629,417
Human services	735,447	-	735,447
Employee benefits	2,327,580	-	2,327,580
Miscellaneous	-	3,722	3,722
Debt service:			
Principal	3,580,484	950,750	4,531,234
Interest	1,101,310	446,131	1,547,441
Capital outlay	<u>10,749</u>	<u>8,341,664</u>	<u>8,352,413</u>
Total Expenditures	47,975,630	13,204,345	61,179,975
Excess (deficiency) of revenues over expenditures	1,973,506	(6,957,911)	(4,984,405)
Other Financing Sources (Uses):			
Issuance of bonds	-	4,333,851	4,333,851
Transfers in	2,524,197	1,518,214	4,042,411
Transfers out	<u>(2,933,881)</u>	<u>(1,076,902)</u>	<u>(4,010,783)</u>
Total Other Financing Sources (Uses)	(409,684)	4,775,163	4,365,479
Net change in fund balance	1,563,822	(2,182,748)	(618,926)
Fund Balance, at Beginning of Year	<u>12,590,168</u>	<u>24,295,674</u>	<u>36,885,842</u>
Fund Balance, at End of Year	\$ <u>14,153,990</u>	\$ <u>22,112,926</u>	\$ <u>36,266,916</u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2012

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (618,926)

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	8,402,551
Depreciation	(4,230,802)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue.

(1,562,474)

- The issuance of long-term debt (i.e., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Bond repayments	4,531,234
Issuance of bonds, net	(4,661,366)

- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.

99,868

- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Compensated absences	(74,108)
Landfill liability	30,000
Other post employment benefits	(1,501,061)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 414,916

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES AND USES -
BUDGET AND ACTUAL - GENERAL FUND - BUDGET BASIS

FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues:				
Taxes	\$ 39,250,815	\$ 39,267,690	\$ 39,262,964	\$ (4,726)
Licenses and permits	1,059,349	1,059,349	1,119,219	59,870
Intergovernmental	2,820,527	2,883,032	2,837,482	(45,550)
Charges for services	4,314,987	4,656,987	4,912,905	255,918
Investment income	98,380	60,000	44,841	(15,159)
Miscellaneous	860,600	876,765	1,353,737	476,972
Total Revenues	48,404,658	48,803,823	49,531,148	727,325
Expenditures:				
General government	6,383,620	6,331,297	5,770,576	560,721
Public safety	21,459,990	21,937,990	21,920,408	17,583
General services	6,389,011	6,401,126	6,038,948	362,178
Community development	2,881,598	2,881,598	2,723,756	157,842
Leisure and information services	3,697,733	3,718,733	3,632,143	86,590
Human services	784,855	784,855	735,445	49,410
Employee benefits	2,499,610	2,517,933	2,345,207	172,726
Debt service	4,544,206	4,544,206	4,376,181	168,025
Total Expenditures	48,640,623	49,117,738	47,542,664	1,575,074
Other Financing Sources (Uses):				
Transfers in	2,210,080	2,330,080	2,218,583	(111,497)
Transfers out	(2,274,115)	(3,544,165)	(3,490,853)	53,312
Budgetary use of fund balance	300,000	1,528,000	1,528,000	-
Total Other Financing Sources (Uses)	235,965	313,915	255,730	(58,185)
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	\$ 2,244,214	\$ 2,244,214

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2012

	Business-Type Activities Enterprise Funds				Total
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	
ASSETS					
Current:					
Cash and short-term equivalents	\$ 3,900,114	\$ 2,643,002	\$ 1,407,556	\$ 350,255	\$ 8,300,927
User fees, net of allowance for uncollectibles	544,869	794,052	390,662	6,243	1,735,826
Intergovernmental receivables	-	164,564	-	-	164,564
Prepaid assets	11,952	304,478	681	751	317,862
Inventory	8,788	-	113,132	-	121,920
Total current assets	4,465,723	3,906,096	1,912,031	357,249	10,641,099
Noncurrent:					
Intergovernmental	-	717,895	-	-	717,895
Capital assets:					
Land and construction in progress	1,856,121	2,244,590	309,071	550,045	4,959,827
Other capital assets, net of accumulated depreciation	62,779,700	59,160,272	-	1,149,713	123,089,685
Total noncurrent assets	64,635,821	62,122,757	309,071	1,699,758	128,767,407
TOTAL ASSETS	69,101,544	66,028,853	2,221,102	2,057,007	139,408,506
LIABILITIES					
Current:					
Accounts payable	32,668	109,697	313,033	41,263	496,661
Retainage payable	94,202	9,632	1,626	8,072	113,532
Accrued liabilities	166,783	180,593	-	9,471	356,847
Unearned revenue	4,391	12,290	97,827	12,972	127,480
Other current liabilities	34,607	17,874	69,717	-	122,198
Current portion of long-term liabilities:					
Bonds and loans payable	1,550,798	1,821,056	14,950	126,989	3,513,793
Compensated absences	94,882	82,927	14,408	37,525	229,742
Total current liabilities	1,978,331	2,234,069	511,561	236,292	4,960,253
Noncurrent:					
Bonds and loans payable, net of current portion	10,379,590	12,238,841	227,000	713,748	23,559,179
Other post employment	337,000	337,000	-	-	674,000
Total noncurrent liabilities	10,716,590	12,575,841	227,000	713,748	24,233,179
TOTAL LIABILITIES	12,694,921	14,809,910	738,561	950,040	29,193,432
NET ASSETS					
Invested in capital assets, net of related debt	53,343,917	48,792,966	258,818	1,058,926	103,454,627
Restricted for debt service	-	882,459	-	-	882,459
Unrestricted	3,062,706	1,543,518	1,223,723	48,041	5,877,988
TOTAL NET ASSETS	\$ 56,406,623	\$ 51,218,943	\$ 1,482,541	\$ 1,106,967	\$ 110,215,074

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012

	Business-Type Activities				Total
	Enterprise Funds				
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	
Operating Revenues:					
Charges for services	\$ 5,339,039	\$ 6,510,709	\$ 2,940,170	\$ 1,272,183	\$ 16,062,101
Other	<u>222,094</u>	<u>53,546</u>	<u>51,202</u>	<u>15,218</u>	<u>342,060</u>
Total Operating Revenues	5,561,133	6,564,255	2,991,372	1,287,401	16,404,161
Operating Expenses:					
Operating expenses	2,922,374	3,739,919	4,335,560	1,136,196	12,134,049
Depreciation	<u>1,656,729</u>	<u>2,053,525</u>	<u>-</u>	<u>116,867</u>	<u>3,827,121</u>
Total Operating Expenses	<u>4,579,103</u>	<u>5,793,444</u>	<u>4,335,560</u>	<u>1,253,063</u>	<u>15,961,170</u>
Operating Income (Loss)	982,030	770,811	(1,344,188)	34,338	442,991
Nonoperating Revenues (Expenses):					
Investment income	4,964	63,596	-	274	68,834
Intergovernmental	100,502	189,821	-	-	290,323
Interest expense	<u>(426,620)</u>	<u>(492,004)</u>	<u>-</u>	<u>(22,895)</u>	<u>(941,519)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(321,154)</u>	<u>(238,587)</u>	<u>-</u>	<u>(22,621)</u>	<u>(582,362)</u>
Income (Loss) Before Contributions and Transfers	660,876	532,224	(1,344,188)	11,717	(139,371)
Capital contributions	-	41,241	-	-	41,241
Transfers in	1,000	-	1,420,200	67,311	1,488,511
Transfers out	<u>(636,847)</u>	<u>(606,580)</u>	<u>(223,214)</u>	<u>(53,500)</u>	<u>(1,520,141)</u>
Change in Net Assets	25,029	(33,115)	(147,202)	25,528	(129,760)
Net Assets at Beginning of Year	<u>56,381,594</u>	<u>51,252,058</u>	<u>1,629,743</u>	<u>1,081,439</u>	<u>110,344,834</u>
Net Assets at End of Year	<u>\$ 56,406,623</u>	<u>\$ 51,218,943</u>	<u>\$ 1,482,541</u>	<u>\$ 1,106,967</u>	<u>\$ 110,215,074</u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2012

	Business-Type Activities Enterprise Funds				Total
	Water Fund	Sewer Fund	Solid Waste Fund	Nonmajor Funds	
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 5,523,966	\$ 6,574,732	\$ 3,007,017	\$ 1,285,998	\$ 16,391,713
Payments to employees	(2,097,894)	(2,343,855)	(2,411,369)	(682,034)	(7,535,152)
Payments to vendors	(1,331,563)	(1,601,634)	(2,106,680)	(553,914)	(5,593,791)
Net Cash Provided By (Used For) Operating Activities	2,094,509	2,629,243	(1,511,032)	50,050	3,262,770
Cash Flows From Noncapital Financing Activities:					
Intergovernmental revenues	-	189,821	-	-	189,821
Transfers in	1,000	-	1,420,200	67,311	1,488,511
Transfers out	(636,847)	(606,580)	(223,214)	(53,500)	(1,520,141)
Net Cash Provided by (Used For) Noncapital Financing Activities	(635,847)	(416,759)	1,196,986	13,811	158,191
Cash Flows From Capital and Related Financing Activities:					
Proceeds from issuance of bonds and notes	1,653,750	1,412,198	241,950	460,737	3,768,635
Principal payments on bonds and notes	(1,492,073)	(1,987,753)	-	(102,000)	(3,581,826)
Acquisition and construction of capital assets, net disposals	(2,077,653)	(854,507)	(122,870)	(345,714)	(3,400,744)
Capital contributions	100,502	472,004	-	-	572,506
Interest expense	(424,711)	(491,147)	-	(19,075)	(934,933)
Net Cash (Used For) Capital and Related Financing Activities	(2,240,185)	(1,449,205)	119,080	(6,052)	(3,576,362)
Cash Flows From Investing Activities:					
Investment income	4,964	63,596	-	274	68,834
Net Cash Provided by Investing Activities	4,964	63,596	-	274	68,834
Net Change in Cash and Short-Term Equivalents	(776,559)	826,875	(194,966)	58,083	(86,567)
Cash and Short-Term Equivalents, Beginning of Year	4,676,673	1,816,127	1,602,522	292,172	8,387,494
Cash and Short-Term Equivalents, End of Year	\$ 3,900,114	\$ 2,643,002	\$ 1,407,556	\$ 350,255	\$ 8,300,927
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:					
Operating income (loss)	\$ 982,030	\$ 770,811	\$ (1,344,188)	\$ 34,338	\$ 442,991
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,656,729	2,053,525	-	116,867	3,827,121
Changes in assets and liabilities:					
User fees	(41,387)	(66,828)	28,142	(2,858)	(82,931)
Inventory	(172)	-	(118)	-	(290)
Other assets	(4,252)	65,016	(35,077)	1,502	27,189
Accounts payable	(317,735)	(49,316)	(96,822)	(95,587)	(559,460)
Retainage payable	(18,722)	(118,823)	-	(5,290)	(142,835)
Compensated absences	15,708	12,056	2,936	5,622	36,322
Unearned revenues	-	-	-	5,250	5,250
Other liabilities	(177,690)	(37,198)	(65,905)	(9,794)	(290,587)
Net Cash Provided By (Used For) Operating Activities	\$ 2,094,509	\$ 2,629,243	\$ (1,511,032)	\$ 50,050	\$ 3,262,770

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2012

	Agency Fund
<u>ASSETS</u>	
Cash and short-term equivalents	\$ <u>242,783</u>
Total Assets	\$ <u><u>242,783</u></u>
<u>LIABILITIES</u>	
Other liabilities	\$ <u>242,783</u>
Total Liabilities	\$ <u><u>242,783</u></u>

See notes to financial statements.

CITY OF CONCORD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the City of Concord (the City) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Mayor, 15-member Council and an appointed City Manager. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2012, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the proprietary fund and fiduciary fund financial statements (with the exception of Agency Funds, which have no measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

The government reports the following major proprietary funds:

- Water Fund - to account for the operation and maintenance of the City's water lines, pumping stations and plant.
- Sewer Fund - to account for the operation and maintenance of the City's sewer lines, pumping stations, and two wastewater treatment plants.
- Solid Waste Fund - to account for the collection and disposal of the City trash.

In addition, the City has two enterprise funds, for Golf and Arena activities, which are reported as nonmajor funds.

The Agency Fund is custodial in nature and is used to account for funds to be remitted to the two local school districts and Merrimack County. The agency fund reports only assets and liabilities, and this has no measurement focus.

D. Cash and Short-Term Investments

The government's cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The New Hampshire Public

Deposit Investment Pool (NHPDIP) operates in accordance with RSA 383:22, and regulations and is under the control of the New Hampshire Banking Commission and Advisory Committee. The reported value of the pool is the same as the fair value of the pool shares. Participation units of the NHPDIP are considered short-term for financial presentation purposes.

Investments are considered holdings of greater than three months and are reported at fair value.

City Funds

Under New Hampshire RSA 48:16, the City Treasurer may invest excess funds which are not immediately needed for the purpose of expenditure, in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer.

Trust Funds

Under New Hampshire RSA 34:5, capital reserve funds of the City 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, notes or other obligations of the United States government, 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 by the trustees of the trust funds.

Under New Hampshire RSA 31:27, the city trustees of trust funds may establish, maintain and operate one or more common trust funds, in which may be combined money and property belonging to the various trusts in their care, for the purpose of facilitating investments, providing diversification and obtaining reasonable income; provided however that said common trust funds shall be limited to the investments authorized in RSA 31:25; provided further, that not more than \$ 10,000, or more than 10 percent of the fund whichever is greater of any town or city common trust funds shall be invested under RSA 31:25 in the obligations of any one corporation or organization, excepting deposits in any federally or state-chartered bank or association authorized to engage in a banking business in this state, in credit unions in this state, or in obligations of the United States and of the state of New Hampshire and its subdivisions; or in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in shares of open-ended mutual funds selected by the trustees for investment under RSA 31:25.

Under New Hampshire RSA 31:25, at least yearly, the trustees of trust funds shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes. The significant sections of that policy are disclosed in Note 3.

E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate the portion not available for appropriation and not available as expendable financial resources.

F. Inventories

Inventories are valued at cost using the cost-averaging method. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Infrastructure	30 - 75
Vehicles	5
Office equipment	5
Computer equipment	5

H. Accrued Employee Benefits

City employees are granted vacation and sick leave in varying amounts. Upon retirement, termination, or death, certain employees are compensated for unused vacation leave which is at their then current rates of pay. All vested sick and vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured; for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Assets. The General fund and applicable Enterprise Funds typically repay these obligations.

J. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net assets".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The City reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The City's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e. inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., the City Council). Only the highest level action, such as an ordinance or resolution, that constitutes the most binding constraint should be considered to establish, modify, or rescind a fund balance commitment.
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific goods and services ordered but not yet paid for. The City follows an informal policy that permits management to assign fund balance amounts to a specific purpose. This account also includes fund balance voted to be used in the subsequent fiscal year.
- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the City uses the following order to liquidate liabilities: restricted, committed, assigned and unassigned.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The City adopts a legal budget for its general fund, parking and airport special revenue funds and enterprise funds. The City observes the following procedures in establishing the budgetary data reflected in the financial statements:

- At such time as may be requested by the City Manager, or specified by the administrative code, each director of a department submits an itemized estimate of the expenditures for the next fiscal year for the departments or activities under his control.
- Under the City charter, the City Manager must submit the budget to Council 45 days before the start of the fiscal year.
- A public hearing on the budget is held before its final adoption by the City Council. Notice of the public hearing, together with a summary of the budget as submitted, is published at least one week in advance by the City Clerk.
- By City charter, the budget must be legally adopted not later than the twenty-seventh day of July. In connection with converting to a June 30 fiscal year end, an adopted ordinance requires budget adoption by July 1 of the new fiscal year. Should the City Council take no final action by the date specified in the charter, the budget, as submitted, is deemed to have been finally adopted by the City Council.
- No appropriation is made for any purpose not included in the annual budget as adopted unless voted by a two-thirds majority of the City Council after a public hearing held to discuss the appropriation. The City Council shall by resolution designate the source of any money so appropriated.
- At the beginning of each quarterly period during the fiscal year, and more often if required by the City Council, the City Manager submits data to the City Council showing a comparison of the estimated and actual revenues and expenditures to date. If it appears that the revenues are less than anticipated, the City Council or City Manager may reduce the appropriation for any item or items, except amounts required for debt and interest charges, to such a degree as may be necessary to keep expenditures within the City's revenues. The City Manager may provide for monthly or quarterly allotments of appropriations to departments, funds, or agencies under such rules as he may prescribe.

- After the budget has been adopted no expenditure may be incurred, except pursuant to a budget appropriation unless there is a specific additional appropriation thereof. The head of any department, with the approval of the City Manager, may transfer any unencumbered balance or any portion thereof from one fund or agency within his/her department to another fund or agency within his/her department. The City Manager must report these transfers to the City Council. The City Manager, with the approval of the Council, may transfer any unencumbered appropriation balance or any portion thereof from one department to another. The legal level of control is at the department level.
- Budget appropriations lapse at the end of the fiscal year except for any appropriations either supported by formal purchase contracts or approved by the City Council or City Manager to be carried forward.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general, special revenue, and proprietary funds is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund and parking and airport special revenue funds are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	Revenues and Other <u>Financing Sources</u>	Expenditures and Other <u>Financing Uses</u>
Revenues/Expenditures (GAAP Basis)	\$ 49,949,136	\$ 47,975,630
Other financing sources/uses (GAAP Basis)	<u>2,524,197</u>	<u>2,933,881</u>
Subtotal (GAAP Basis)	52,473,333	50,909,511

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<u>General Fund</u>	Revenues and Other <u>Financing Sources</u>	Expenditures and Other <u>Financing Uses</u>
Adjust tax revenue to accrual basis	(378,265)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(127,353)
Use of fund balance	1,528,000	-
Reverse nonbudgeted activity	<u>(345,337)</u>	<u>251,359</u>
Budgetary Basis	<u>\$ 53,277,731</u>	<u>\$ 51,033,517</u>

In addition, adjustments were made to the enterprise funds to conform to the budgetary basis, primarily for the omission of depreciation expense which is not budgeted, the inclusion of principal debt service and capital expenses which are budgeted expenses.

D. Excess of Expenditures Over Appropriations

The City reflected expenditures in excess of appropriation in the following departments and transfers out:

General Fund:

City Manager	\$ (899)
Fire	\$ (20,338)
Arena	\$ (13,688)

E. Deficit Fund Equity

The following funds had deficits as of June 30, 2012:

Nonmajor Governmental Funds:

Community Development (special revenue fund)	\$ <u>(1,290)</u>
Total	\$ <u>(1,290)</u>

The deficits in these funds will be eliminated through future federal grant reimbursements, bond proceeds, and transfers from other funds.

3. Cash and Investments

A. Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

City Funds

Custodial Credit Risk - Deposits. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a city with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The City's deposit policy for custodial credit risk is to fully collateralize all deposits.

As of June 30, 2012, the City's bank balance of \$ 46,938,567 was fully insured and collateralized.

The Investment Policy of the City's Trustees of the Trust Funds does not permit deposits and investments in the following, without prior written approval:

- unregistered or restricted stock
- commodities, including gold, precious gems or currency futures
- private placement debt
- conditional sales contracts
- uncovered options
- short sales or margin purchases
- transferable certificates of participation in business trusts and limited partnerships
- securities of the investment managers or their respective parents, subsidiaries or affiliates
- tobacco stock

Investments at June 30, 2012 included the following:

State investment pool	\$ 2,104,861
Certificates of deposit	4,706,242
U.S. treasury obligations	100,512
U.S. government agencies	347,313
Corp. and foreign bonds	1,012,794
Common equities	4,052,887
Int'l equity mutual funds pool	2,857,639
Taxable fixed income funds pool	<u>3,120,316</u>
Total investments	<u>\$ 18,302,564</u>

Of the City's total investments, the government has a custodial credit risk exposure of \$ 13,596,321 because the related securities are uninsured, unregistered and held by the System's brokerage firm, which is also the Counterparty to these securities. The System manages this risk with SIPC, Excess SIPC and because the assets are held in separately identifiable trust accounts. In addition, \$ 2,104,861 of the pooled funds are invested in MBIA.

B. Credit Risk

The City's Investment Policy and the Board of Trustees Investment Policy minimize credit risk by limiting investments to the safest types of securities as listed above, pre-qualifying institutions and diversifying the portfolio. Information regarding the quality and maturity dates of fixed income securities is as follows (in thousands). (All federal agency securities have an implied credit rating of AAA.):

<u>Investment Type</u>	<u>Total</u>	<u>Investment Maturities (in Years)</u>		
		<u><1</u>	<u>1-5</u>	<u>6-10</u>
U.S. Treasury obligations	\$ 101	\$ 101	\$ -	\$ -
U.S. Government Agencies	347	-	167	180
Corp. and Foreign Bonds	<u>1,013</u>	<u>101</u>	<u>625</u>	<u>287</u>
Total	<u>\$ 1,461</u>	<u>\$ 202</u>	<u>\$ 792</u>	<u>\$ 467</u>

C. Concentration of Credit Risk

City Funds

The City's Investment Policy limits its exposure to concentration credit risk by limiting the types of investment securities that it holds to U.S. Government Obligations and by splitting its short-term deposits between financial institutions that fully collateralize them and the NHPDIP that also collateralizes the deposits and fully insures them.

Trust Funds

It is the policy of the Trustees that common investments shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, industry or specific issuer. The Trustees' concentration of credit risk policy is to not allow more than 5% of the portfolio to be invested in the securities of one issuer, with the exception of the U.S. Government or its agencies. As of and for the fiscal year ended June 30, 2012, the City was in compliance with this limitation policy.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Please see table above under Part B.

City Funds

The City's investment policy is to minimize the risk that the market value of securities will fall due to changes in general interest rates by structuring the portfolio so securities mature to meet the cash requirements for ongoing operations, thus avoiding the need to sell securities on the open market prior to maturity. The policy also provides for investing primarily in shorter-term securities, including the local government investment pool.

Trust Funds

The Trust recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary loss of liquidity. Portfolio diversification is to be employed as a way to control risk. The Trustee is expected to use prudence in the selection of securities as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the specific issuer. The Trustee shall review and, if appropriate, proceed to liquidate any securities having comparable credit risks.

Information about the sensitivity of the fair values of the Trust's investments to market interest rate fluctuations is not provided, since all investments are held in mutual funds.

E. Foreign Currency Risk

The City's and Trustee's investment policies do not specifically address foreign currency issues, however, the City and Trustee believe that they have minimal exposure to foreign currency risk.

4. Property Taxes Receivable

The City bills property taxes on a quarterly basis and they are due in July, October, January and March. Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e., due or receivable, within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability as they are intended to finance the subsequent year's budget.

At the time of the tax lien, which the City usually places within 60 to 90 days after the due date, a lien is recorded on the property at the Registry of Deeds. If the property taxes (redemptions) are not paid within two years and one day of the tax lien date, the property could be conveyed to the City by deed and subsequently sold at public sale held in November of each year. Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a prepaid tax liability as they are intended to finance the subsequent year's operations.

The City annually raises through tax levy an amount (overlay for abatements) for property tax abatements and interest refunds. All abatements and interest refunds are charged to overlay.

Taxes receivable at June 30, 2012 consist of the following (in thousands):

Property taxes:			
Levy of 2012		\$ 28,018	
Levy of 2011		1,480	
Levy of 2010		747	
Levy of 2009		121	
Levy of 2008		31	
Levy of 2007		16	
Levy of 2006		10	
Levy of 2005		6	
Levy of 2004		6	
Unredeemed taxes:			
Levy of 2003		8	
Prior years		24	
Subtotal			30,467

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Other taxes:

Land use change taxes	1	
Timber yield taxes	4	
Elderly tax liens	<u>39</u>	
Subtotal		<u>44</u>
Gross Tax Receivable		<u>30,511</u>
Statutory Allowance for Abatements (overlay)		<u>(1,372)</u>
Net Total Taxes Receivable		<u>\$ 29,139</u>

5. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>
Property taxes	\$ 373

6. Loans Receivable

Loans receivable of \$ 1,055,401 in non-major governmental funds represent the uncollected balance of community development loans.

7. Intergovernmental Receivables

Intergovernmental receivables in the sewer fund represents annual reimbursements from the New Hampshire Department of Environmental Services. The amount due from the State in future years is as follows:

<u>Fiscal Year Ended</u> <u>June 30</u>	<u>Reimbursement For</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 164,564	\$ 34,656	\$ 199,220
2014	169,652	27,795	197,447
2015	125,712	20,675	146,387
2016	107,444	15,518	122,962
2017	104,566	11,438	116,004
2018-2020	<u>210,521</u>	<u>11,441</u>	<u>221,962</u>
Total	<u>\$ 882,459</u>	<u>\$ 121,523</u>	<u>\$ 1,003,982</u>

8. Interfund Fund Receivables/Payables and Transfers

The City maintains self-balancing funds; however, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized when temporary cash deficits exist in individual funds. The following is an analysis of the June 30, 2012 balances in interfund receivable and payable accounts.

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 211,176	\$ -
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Community Development	-	1,290
Capital Project Funds:		
Manchester Street	-	202,403
Trust Funds:		
Cemetery	-	7,307
Library	-	51
Other	-	125
Total	<u>\$ 211,176</u>	<u>\$ 211,176</u>

The following is an analysis of interfund transfers made in fiscal year 2012:

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Fund:</u>		
Major Funds:		
General Fund	\$ 2,524,198	\$ 2,933,880
Nonmajor Funds:		
Parking	11,461	140,850
Airport	7,895	121,737
Impact Fee	110,729	310,000
Misc Funds	-	2,005
Durgin Garage	10,500	2,744
Forest and Conservation	5,748	12,973
Library	-	8,300
SVMS Project	-	10,200
Other Capital Project Funds-Pre 2003	-	741
Other Capital Project Funds-Post 2003	-	334,973
Other Capital Project Funds-Post 2008	1,646,667	2,230

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	<u>Transfers In</u>	<u>Transfers Out</u>
Fire Facility Renovations	-	7,038
Open Space	-	5,000
Route 3 Corridor	60,186	-
NEOC Capital	230,000	-
Sears Block Capital	20,000	-
Cemetery (Nonexpendable)	-	174,253
Dedicated Income (Nonexpendable)	-	191,610
NEOC	-	317,220
Sears TIF	-	20,000
 <u>Business-Type Funds:</u>		
Major Funds:		
Water	1,000	636,847
Sewer	-	606,580
Solid Waste	1,420,200	223,214
 Nonmajor Funds:		
Golf	49,271	8,800
Arena	18,040	44,700
Total	<u>\$ 6,115,895</u>	<u>\$ 6,115,895</u>

Interfund transfers are used to move unrestricted General Fund revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

9. **Capital Assets**

Capital asset activity for the year ended June 30, 2012 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 5,417	\$ -	\$ -	\$ 5,417
Buildings and improvement	37,594	424	-	38,018
Machinery, equipment, and furnishing	8,134	146	-	8,280
Infrastructure	71,235	2,225	-	73,460
Licensed vehicles	<u>12,280</u>	<u>413</u>	<u>(596)</u>	<u>12,097</u>
Total capital assets, being depreciated	134,660	3,208	(596)	137,272
Less accumulated depreciation for:				
Land improvements	(3,858)	(96)	-	(3,954)
Buildings and improvement	(11,612)	(1,350)	-	(12,962)
Machinery, equipment, and furnishing	(5,887)	(698)	-	(6,585)
Infrastructure	(13,238)	(1,368)	-	(14,606)
Licensed vehicles	<u>(10,179)</u>	<u>(719)</u>	<u>596</u>	<u>(10,302)</u>
Total accumulated depreciation	<u>(44,774)</u>	<u>(4,231)</u>	<u>596</u>	<u>(48,409)</u>
Total capital assets, being depreciated, net	89,886	(1,023)	-	88,863
Capital assets, not being depreciated:				
Land	11,556	490	-	12,046
Construction in progress	<u>5,538</u>	<u>7,559</u>	<u>(2,855)</u>	<u>10,242</u>
Total capital assets, not being depreciated	<u>17,094</u>	<u>8,049</u>	<u>(2,855)</u>	<u>22,288</u>
Governmental activities capital assets, net	<u>\$ 106,980</u>	<u>\$ 7,026</u>	<u>\$ (2,855)</u>	<u>\$ 111,151</u>

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Land improvements	\$ 100	\$ -	\$ -	\$ 100
Buildings and improvement	60,103	1,219	-	61,322
Machinery, equipment, and furnishing	5,781	72	-	5,853
Infrastructure	139,371	1,556	-	140,927
Licensed vehicles	<u>815</u>	<u>-</u>	<u>-</u>	<u>815</u>
Total capital assets, being depreciated	206,170	2,847	-	209,017
Less accumulated depreciation for:				
Land improvements	(25)	(5)	-	(30)
Buildings and improvement	(22,665)	(1,384)	-	(24,049)
Machinery, equipment, and furnishing	(4,071)	(248)	-	(4,319)
Infrastructure	(54,687)	(2,129)	-	(56,816)
Licensed vehicles	<u>(652)</u>	<u>(61)</u>	<u>-</u>	<u>(713)</u>
Total accumulated depreciation	<u>(82,100)</u>	<u>(3,827)</u>	<u>-</u>	<u>(85,927)</u>
Total capital assets, being depreciated, net	124,070	(980)	-	123,090
Capital assets, not being depreciated:				
Land	1,064	-	-	1,064
Construction in progress	<u>3,342</u>	<u>3,354</u>	<u>(2,800)</u>	<u>3,896</u>
Total capital assets, not being depreciated	<u>4,406</u>	<u>3,354</u>	<u>(2,800)</u>	<u>4,960</u>
Business-type activities capital assets, net	<u>\$ 128,476</u>	<u>\$ 2,374</u>	<u>\$ (2,800)</u>	<u>\$ 128,050</u>

Depreciation expense was charged to functions of the City as follows (in thousands):

Governmental Activities:

Public safety	\$ 304
General services	2,446
Community Development	1,321
Leisure and information services	<u>160</u>
Total depreciation expense - governmental activities	<u>\$ 4,231</u>

Business-Type Activities:

Water	\$ 1,657
Sewer	2,053
Non-major	<u>117</u>
Total depreciation expense - business-type activities	<u>\$ 3,827</u>

10. Accounts Payables

Accounts payable represent fiscal year 2012 expenditures paid in July, 2012.

11. Deferred Revenue/Unearned Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all June 30, 2012 receivable balances, except property taxes that are accrued for subsequent 60-day collections.

Property taxes levied are recorded as receivables in the fiscal year billed. As of June 30, 2012, the City had billed the first two quarterly installments of the tax year 2012 (fiscal year 2013) real estate bills. The amount of this billing that is outstanding is included in the receivables on the Statement of Net Assets and is shown as unearned revenue on both the Government-wide Statement of Net Assets and the Governmental Funds Balance Sheet.

12. Long-Term Debt

A. Long-Term Debt Supporting Governmental Activities

General obligation bonds, issued by the City for various municipal projects are approved by City Council and repaid with property taxes recorded in the General Fund and user fees recorded in Enterprise Funds. Compensated absences are repaid from the funds that the costs relate to, mostly general fund, and also water, sewer, solid waste, golf, arena, and other special revenue funds.

B. General Obligation Bonds and Loans

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The City has not issued any revenue bonds. All bonds and loans outstanding were used in calculating the net assets invested in capital assets net of related debt. General obligation bonds currently outstanding are as follows:

	Original	Serial	Interest	Amount
	Amount	Maturities	Rate(s) %	Outstanding
<u>Governmental Funds:</u>		<u>Through</u>		as of
<u>Bonds Payable:</u>				<u>6/30/12</u>
Public improvements	\$ 3,330,000	04/15/14	5.45 - 7.75	\$ 397,000
Public improvements	4,770,000	04/15/15	4.60 - 6.50	866,000
Public improvements	2,463,504	10/15/15	4.00 - 4.70	668,901
Public improvements	8,322,590	10/15/16	4.00 - 4.70	1,234,000
Public improvements	4,829,750	11/15/24	3.23	2,482,000
Public improvements	6,027,815	07/15/24	3.00 - 5.00	2,362,510
Public improvements	10,161,000	07/15/25	3.75 - 5.00	6,395,000
Public improvements	5,920,000	03/15/26	3.50 - 5.00	2,050,000
Public improvements	10,632,960	01/15/27	4.00 - 5.50	6,474,784
Public improvements	4,250,710	08/15/28	3.00 - 5.00	3,325,000
Public improvements	2,949,811	01/15/30	2.00 - 4.00	2,486,574
Public improvements	5,063,000	01/15/26	2.00 - 4.00	4,705,000
Public improvements	2,380,631	07/15/26	2.00 - 3.20	2,380,631
Public improvements	4,333,851	01/15/32	2.00 - 3.00	4,333,851
Total Governmental Funds:				\$ 40,161,251

<u>Business-Type Activities:</u>	<u>Original</u>	<u>Serial</u>	<u>Interest</u>	<u>Amount</u>
<u>Water Fund:</u>	<u>Amount</u>	<u>Maturities</u>	<u>Rate(s) %</u>	<u>Outstanding</u>
<u>Bonds Payable:</u>		<u>Through</u>		<u>as of</u>
				<u>6/30/12</u>
Water	\$ 2,260,000	07/15/13	3.30 - 6.25	\$ 70,000
Water	3,660,000	04/15/14	3.65 - 4.50	675,500
Water	1,980,000	04/01/15	4.60 - 6.50	62,000
Water meters	2,297,279	10/15/16	4.00 - 4.70	391,000
Water	452,280	10/15/10	4.00 - 4.70	38,352
Water	1,730,000	04/01/17	4.00 - 4.70	535,000
Water	3,236,175	01/15/24	3.23	1,315,000
Water	2,023,545	07/15/24	3.00 - 5.00	710,095
Water	1,760,000	03/15/26	3.50 - 5.00	1,325,000
Water	2,994,840	08/15/29	3.00 - 5.00	2,365,000
Water	1,205,450	01/15/30	2.00 - 4.00	623,425
Water	2,072,500	01/15/26	2.00 - 4.00	1,942,000
Water	1,653,750	01/15/32	2.00 - 3.00	1,653,750
Total Bonds Payable:				11,706,122
Other Long-term Debt:				
Water State Revolving Loan	245,000	05/01/30	0.86	224,266
Total Other Long-term Debt				224,266
Total Water Fund				11,930,388

<u>Enterprise Funds:</u>	<u>Original</u>	<u>Serial</u>	<u>Interest</u>	<u>Amount</u>
<u>Sewer Fund:</u>	<u>Amount</u>	<u>Maturities</u>	<u>Rate(s) %</u>	<u>Outstanding</u>
<u>Bonds Payable</u>		<u>Through</u>		<u>as of</u>
				<u>6/30/12</u>
Sanitary sewer	3,272,000	04/15/14	3.65 - 4.50	581,000
Sanitary sewer	2,150,000	04/01/17	4.60 - 6.50	309,000
Sanitary sewer	910,176	10/15/15	4.00 - 4.70	148,000
Sanitary sewer	312,175	10/15/14	4.00 - 4.70	29,747
Sanitary sewer	169,000	04/01/13	4.00 - 5.00	15,000
Sanitary sewer	1,059,150	01/15/24	3.23	365,000
Sanitary sewer	1,465,790	07/15/24	3.00 - 5.00	573,400
Sanitary sewer	2,121,000	03/15/26	3.50 - 5.00	1,250,000
Sanitary sewer	2,210,990	01/15/27	4.00 - 5.50	1,581,216
Sanitary sewer	1,754,450	08/15/29	3.00 - 5.00	1,435,000
Sanitary sewer	2,328,700	01/15/30	2.00 - 4.00	2,005,000
Sanitary sewer	213,000	01/15/30	2.00 - 4.00	188,000
Sanitary sewer	78,182	07/15/26	2.00 - 3.20	78,182
Sanitary sewer	1,399,900	01/15/32	2.00 - 3.00	1,399,900
Total Bonds Payable				9,958,445

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<u>Enterprise Funds:</u>	<u>Original Amount</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of 6/30/12</u>
Other Long-term Debt:				
Sewer State Revolving Loan	4,465,788	07/01/19	2.45	2,661,994
Sewer State Revolving Loan	2,428,284	01/01/20	2.27	<u>1,439,458</u>
Total Other Long-term Debt				<u>4,101,452</u>
Total Sewer Fund				14,059,897
Solid Waste:				
Bonds Payable				
Solid Waste	241,950	01/15/32	2.00 - 3.00	<u>241,950</u>
Total Solid Waste Fund				241,950
Nonmajor Funds:				
Bonds Payable:				
Clubhouse improvements	365,000	04/01/17	4.00 - 5.00	115,000
Golf course renovation	100,000	11/15/24	3.23	20,000
Golf equipment	73,100	01/15/30	2.00 - 4.00	40,000
Arena expansion	430,000	10/15/15	4.00 - 4.70	112,000
Arena	39,925	01/15/24	3.23	6,000
Arena	29,700	07/15/24	3.00 - 5.00	2,000
Arena	149,000	03/15/26	3.50 - 5.00	60,000
Arena	48,750	01/15/27	4.00 - 5.50	24,000
Arena	1,187	07/15/26	2.00 - 3.20	1,187
Arena	460,550	01/15/32	2.00 - 3.00	<u>460,550</u>
Total Other Enterprise Funds				<u>840,737</u>
Total Enterprise Fund Long-Term Debt				<u>\$ 27,072,972</u>

C. Future Debt Service

The annual payments to retire all general obligation long-term debt outstanding as of June 30, 2012 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 4,752,913	\$ 1,439,610	\$ 6,192,523
2014	4,594,327	1,300,559	5,894,886
2015	4,206,023	1,128,079	5,334,102
2016	3,563,257	968,461	4,531,718
2017	2,761,757	850,195	3,611,952
2018 - 2022	11,725,889	2,819,174	14,545,063
2023 - 2027	7,178,959	872,573	8,051,532
2028 - 2032	<u>1,378,126</u>	<u>115,710</u>	<u>1,493,836</u>
Total	\$ <u>40,161,251</u>	\$ <u>9,494,361</u>	\$ <u>49,655,612</u>

<u>Enterprise</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 3,513,792	\$ 926,489	\$ 4,440,281
2014	3,489,240	822,089	4,311,329
2015	2,678,569	711,007	3,389,576
2016	2,446,578	613,790	3,060,368
2017	2,062,297	533,289	2,595,586
2018 - 2022	7,235,776	1,685,894	8,921,670
2023 - 2027	4,009,132	700,925	4,710,057
2028 - 2032	<u>1,637,588</u>	<u>121,539</u>	<u>1,759,127</u>
Total	\$ <u>27,072,972</u>	\$ <u>6,115,022</u>	\$ <u>33,187,994</u>

D. Bond Authorizations

Long-term debt authorizations which have not been issued or rescinded as of June 30, 2012 are as follows:

<u>Purpose</u>	<u>Amount</u>
Open Space	\$ 3,800,000
Penacook Village TIF	285,000
BMGC Irrigation	80,000
HVAC Improvements at Hutchins WTP	150,000
Water Storage Tank Repairs - Auburn Street	25,000
Roof	145,000
Penacook Plant	117,672
SCADA	290,000
Arena Bidding piping and Floor Replacement	<u>475,000</u>
Total	\$ <u>5,367,672</u>

E. Prior Year's Debt Defeasance

Prior Year

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. The proceeds from the new issuances of the general obligation bonds were used to purchase U.S. government securities, and those securities were deposited in irrevocable trusts with an escrow agent to provide debt service payments until the refunded bonds mature. For financial reporting purposes, the debt has been considered defeased, and therefore, removed as a liability from the City's balance sheet. As of June 30, 2012, the amount of defeased debt still outstanding on the fiscal year 2010 refunding is \$ 4,197,112.

F. Changes in General Long-Term Liabilities

During the year ended June 30, 2012, the following changes occurred in long-term liabilities (in thousands):

	Total Balance 7/1/11	Additions	Reductions	Total Balance 6/30/12	Less Current Portion	Equals Long-Term Portion 6/30/12
<u>Governmental Activities</u>						
Bonds and loans payable	\$ 40,031	\$ 4,661	\$ (4,531)	\$ 40,161	\$ (4,753)	\$ 35,408
Net OPEB obligation	4,369	3,411	(1,910)	5,870	-	5,870
Other:						
Accrued employee benefits	1,980	99	(25)	2,054	(1,746)	308
Landfill closure	420	-	(30)	390	(30)	360
Totals	\$ 46,800	\$ 8,171	\$ (6,496)	\$ 48,475	\$ (6,529)	\$ 41,946
	Total Balance 7/1/11	Additions	Reductions	Total Balance 6/30/12	Less Current Portion	Equals Long-Term Portion 6/30/12
<u>Business-Type Activities</u>						
Bonds and loans payable	\$ 26,601	\$ 3,769	\$ (3,297)	\$ 27,073	\$ (3,514)	\$ 23,559
Net OPEB obligation	486	345	(157)	674	-	674
Other:						
Accrued employee benefits	193	36	-	229	(229) ^(A)	-
Totals	\$ 27,280	\$ 4,150	\$ (3,454)	\$ 27,976	\$ (3,743)	\$ 24,233

^(A) The City estimates that all of this liability is current.

13. Landfill Closure and Postclosure Care Costs

The City is required by state and federal laws and regulations to construct a final capping system on the Concord Sanitary Landfill and perform certain maintenance and monitoring functions at the site for 30 years.

The landfill stopped accepting waste in May 1994, and the final capping system was completed in July 1995. The City has reflected \$ 390,000 as the estimate of the remaining postclosure care liability at June 30, 2012 in the Governmental Activities Statement of Net Assets. Actual costs may differ due to inflation, changes in technology, or changes in regulations.

14. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

15. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The City implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at June 30, 2012:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-lapsing, special article appropriations approved by City Council, capital reserve funds set aside by City Council vote for future capital acquisitions and improvements (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the City's intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various City departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the City's fund balances at June 30, 2012:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Inventories	\$ 152,871	\$ -	\$ 152,871
Nonexpendable permanent funds	-	9,394,226	9,394,226
Total Nonspendable	152,871	9,394,226	9,547,097
Restricted			
Bonded projects	-	326,455	326,455
House Revolving	-	364,582	364,582
Impact Fees	-	1,132,762	1,132,762
Other Special Revenue	-	185,201	185,201
NEOC TIF	-	516,708	516,708
Penacook Village TIF	-	7,606	7,606
Sears Block TIF	-	270,467	270,467
Total Restricted	-	2,803,781	2,803,781

Committed

(continued)

(continued)

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Committed			
Capital reserve trust funds	4,020,081	-	4,020,081
Tax Stabilization	578,080	-	578,080
Trust Fund	300,000	-	300,000
Other	40,708	-	40,708
Community Development/ Engineering	-	185,676	185,676
Parking	-	286,195	286,195
Airport	-	590,937	590,937
Community Development/ Property Management	-	101,561	101,561
NEOC Capital	-	256,864	256,864
Penacook Village Capital	-	41,300	41,300
Sears Block Capital	-	15,031	15,031
Capital project funds	-	5,893,973	5,893,973
Expendable permanent funds	-	2,544,672	2,544,672
Total Committed	4,938,869	9,916,209	14,855,078
Assigned			
Economic Development Reserve	150,000	-	150,000
Paving Trust Fund Reserve	300,000	-	300,000
Early Retiree Reinsurance	-	-	-
Program Reserve	289,000	-	289,000
Other Use of Surplus	155,000	-	155,000
Total Assigned	894,000	-	894,000
Unassigned	8,168,250	(1,290)	8,166,960
Total Fund Balance	\$ 14,153,990	\$ 22,112,926	\$ 36,266,916

16. Commitments and Contingencies

Outstanding Legal Issues - There are several pending legal issues in which the City is involved. The City's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

17. Post-Employment Healthcare and Life Insurance Benefits

The City provides certain healthcare benefits for retired employees and will provide benefits to current employees hired prior to January 1, 1991 upon retirement. Payments are made in accordance with City policy established in January 1987 and annual appropriations. In order to participate in the City Group Health Insurance Program (the Retiree Group), the employee must be enrolled in the City group plan upon the date of retirement from the City, must be at least age 62 (age 60 with 35 or more years of service), and must be vested in the New Hampshire Retirement System.

Persons who retire from the City with at least ten (10) years of creditable services in the New Hampshire Retirement System but prior to the minimum age 62 must maintain an unbroken participation (at retiree's expense) in the Retiree Group from the effective date of their retirement until qualifying for the City-paid premium benefit in order to become eligible for such City-paid premium benefit at a later date.

As of June 30, 2012, there were 262 retiree Subscribers, including eligible spouses, receiving healthcare benefits through the City. The City recognizes the cost of providing these benefits as paid.

During the year, the City implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially required contribution as an expense on the Statement of Activities when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their actuarially required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

In addition to providing the pension benefits described, the City provides post-employment healthcare and life insurance benefits for retired employees through the City's single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of June 30, 2012, the actuarial valuation date, approximately 262 retirees and 355 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The City provides medical, prescription drug, mental health/substance abuse and life insurance to retirees and their covered dependents. All

active employees who retire from the City and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 17% of the cost of the health plan, as determined by the City. The City contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The City's fiscal 2012 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the City's annual OPEB cost for the year ending June 30, 2012, the amount actually contributed to the plan, and the change in the City's net OPEB obligation based on an actuarial valuation as of June 30, 2012.

Annual Required Contribution (ARC)	\$ 3,537,681
Interest on net OPEB obligation	218,455
Adjustment to ARC	<u>(298,028)</u>
Annual OPEB cost	3,458,108
Contributions made	<u>(1,769,047)</u>
Increase in net OPEB obligation	1,689,061
Net OPEB obligation - beginning of year	<u>4,854,548</u>
Net OPEB obligation - end of year	<u>\$ 6,543,609</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2012	\$ 3,458,108	45.4%	\$ 6,543,609
2011	\$ 3,431,103	43.5%	\$ 4,854,548
2010	\$ 2,748,222	48.6%	\$ 2,916,832
2009	\$ 2,596,459	42.0%	\$ 1,505,193

The City's net OPEB obligation as of June 30, 2012 is recorded as a component of the "other long-term liabilities" line item.

E. Funded Status and Funding Progress

The funded status of the plan as of June 30, 2012, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 45,329,899
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	<u>\$ 45,329,899</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 22,842,803</u>
UAAL as a percentage of covered payroll	<u>198.4%</u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the City and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the City and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2012 actuarial valuation, the projected unit credit cost method was used. The actuarial value of assets was not determined as the City has not advanced its obligation. The actuarial assumptions included a 4.5% investment rate of return, a 4.5% inflation rate, projected salary increases of 3% per year, and an initial annual healthcare cost trend rate of 11% which decreases to a 4.5% long-term rate for all health-

care benefits after twelve years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis.

18. Retirement System

The City follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

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

B. Funding Policy

Plan members are required to contribute 5% and 9.30% of annual covered compensation to the pension plan. The City makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, which range from 5.85% to 18.52% of covered compensation. The City's contributions to the System for the years ended June 30, 2012, 2011, and 2010 were \$ 4,048,585, \$ 3,214,716, and \$ 2,968,409, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2012, was \$ 28,393,338. Contribution requirements for the year ended June 30, 2012, were as follows:

Employees' contributions	\$ 2,465,840
City contributions	<u>4,048,585</u>
Total	<u>\$ 6,514,425</u>

19. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The government participates in a risk pool for workers' compensation for which it does not retain any risk of loss. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

20. Implementation of New GASB Standards

- The GASB has issued Statement No. 63, *Financial reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which is required to be implemented in fiscal year 2013. Management's current assessment is that this pronouncement will have a significant impact on the City's basic financial statements by eliminating the deferred charges. The City anticipates that by eliminating the deferred charges, its net assets will be reduced accordingly.
- The Governmental Accounting Standards Board (GASB) has issued Statement 68 Accounting and Financial Reporting for Pensions, which is required to be implemented in fiscal year 2015. Management's current assessment is that this pronouncement will have a significant impact on the City's basic financial statements by recognizing as a liability and expense, the City's applicable portion of the actuarially accrued liability. The City is a New Hampshire Retirement System (NHRS) participating employer, and will have to report a proportional share of the retirement system's unfunded liability on their financial statements. GASB 68 revises and establishes new financial reporting requirements for employers participating in cost-sharing, multi-employer plans such as NHRS. The new GASB standards will change the way pension plans report financial information for accounting purposes, but do not require pension plans to change their funding policies, which are typically defined by statute.

21. Tax Increment Districts

The following represents the North End Opportunity Corridor Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

Revenues:		
Tax increment district	\$ 6,982,328	
Investment interest	142,485	
Other	<u>-</u>	7,124,813
Expenditures:		
Principal	4,032,000	
Interest on debt	1,774,054	
Outside services	<u>887,050</u>	<u>6,693,104</u>
Excess (deficiency) of revenue		<u>431,709</u>
Fund Balance Reserved for Debt Service		\$ <u><u>431,709</u></u>
Long-Term Debt Payable:		
Principal	\$ (1,207,000)	
Interest	<u>(81,440)</u>	(1,288,440)
Available fund balance		<u>431,709</u>
Deficit to be Raised by Tax Increment District		\$ <u><u>(856,731)</u></u>
Assessment Information:		
Base Value		\$ <u><u>4,043,600</u></u>
Captured Value*		\$ <u><u>44,770,000</u></u>
* = As of April 1, 2011		

The following represents the Sears Block Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

Revenues:		
Tax increment district	\$ 1,356,374	
Interest on proceeds from sale of bonds	24,872	
Investment interest	<u>58,007</u>	1,439,253
Expenditures:		
Principal	578,500	
Interest on debt	570,288	
Outside services	<u>20,000</u>	<u>1,168,788</u>
Excess (deficiency) of revenue		<u>270,465</u>
Fund Balance Reserved for Debt Service		\$ <u><u>270,465</u></u>
Long-Term Debt Payable:		
Principal	\$ (8,140,000)	
Interest	<u>(2,584,623)</u>	\$ (10,724,623)
Available fund balance		<u>270,465</u>
Deficit to be Raised by Tax Increment District		\$ <u><u>(10,454,158)</u></u>
Assessment Information:		
Base Value		\$ <u><u>790,000</u></u>
Captured Value*		\$ <u><u>14,977,900</u></u>

* = As of April 1, 2011

The following represents the Penacook Village Tax Increment Financing District's life-to-date financial report. This District is reported as a debt service fund of the City.

Revenues:		
Tax increment district	\$ 426,273	
Investment interest	<u>513</u>	426,786
Expenditures:		
Principal	-	
Interest on debt	-	
Outside services	<u>382,967</u>	<u>382,967</u>
Excess (deficiency) of revenue		<u>43,819</u>
Fund Balance Reserved for Debt Service		<u>\$ 43,819</u>
Long-Term Debt Payable:		
Principal	\$ <u>-</u>	
Interest	<u>-</u>	\$ -
Available fund balance		<u>43,819</u>
Deficit to be Raised by Tax Increment District		<u>\$ 43,819</u>
Assessment Information:		
Base Value		<u>\$ -</u>
Captured Value*		<u>\$ 292,400</u>

* = As of April 1, 2011

**CITY OF CONCORD, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION**

**June 30, 2012
(Unaudited)**

Other Post-Employment Benefits

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) - Entry Age <u>(b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Covered Payroll <u>(c)</u>	UAAL as a Percent- age of Covered Payroll <u>[(b-a)/c]</u>
06/30/12	\$ -	\$ 45,329,899	\$ 45,329,899	0.0%	\$ 22,842,803	198.4%
06/30/11	\$ -	\$ 44,584,170	\$ 44,584,170	0.0%	\$ 22,177,479	201.0%
06/30/10	\$ -	\$ 34,026,431	\$ 34,026,431	0.0%	\$ 21,944,145	155.1%
06/30/09	\$ -	\$ 32,230,706	\$ 32,230,706	0.0%	\$ 21,304,995	151.3%

See Independent Auditors' Report.

Combining Financial Statements

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for resources obtained and expended for specified purposes and restricted by law or local action.

Special Revenue Funds are established for the following purposes:

- Community Development Fund - to account for the use of Community Development Block Grant Funds as received from the federal government through the New Hampshire Office of State Planning.
- Housing Revolving Loan Fund - to account for revenues and expenditures incurred with loans issued to various homeowners.
- Community Development Engineering Inspection Fund - to account for funds related to providing inspection services funded by developers and contractors for their projects.
- Community Development Conservation Property Management Fund - to account for funds related to operating and managing conservation property purchased by conservation funds including land use change taxes, conservation bonds, and other sources designated for a similar purpose.
- Parking Fund - to account for revenues and expenditures incurred with the collection of City parking meter fees.
- Airport Fund - to account for revenues and expenditures incurred with the operation of the Concord Airport.
- Impact Fee Fund - to account for revenues and expenditures incurred with fees charged on the construction of new buildings.
- Miscellaneous Special Revenue Fund - to account for the various other funds of the City legally restricted for specific purposes.
- Durgin Garage - to account for monies received by the City to fund capital improvements on the Durgin Garage.
- Nelson - to account for monies left to the Concord Public Library for capital improvement or land acquisition.

- Forest and Conservation - to account for revenues collected from the Land Use Charge Tax (used to preserve and protect open space, forests and conservation land in the City) and the option to purchase real property or interests therein.
- Cemetery - to account for expendable gifts to the City designated for the maintenance of cemeteries.
- Library - to account for expendable gifts to the City designated for the libraries.
- Mountain Green - to account for assessment revenues designated for the repair, maintenance, and replacement of the sanitary sewer system.
- Downtown Economic Development - to account for funds transferred from the Community Development Fund for downtown economic development.
- SVMS Project - to account for funds for the purpose of managing the soil vapor management system located at the Old Suncook Road Landfill.

CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for resources obtained and expended for the acquisition of major capital facilities or equipment other than those employed in the delivery of services accounted for in Enterprise Funds.

The current funds were established for the following purposes:

- Other Capital Project Funds - Pre-2003 - to account for various other smaller construction projects and MIS upgrade funded by various sources prior to 6/30/02.
- Other Capital Project Funds - Post-2002 - to account for various other smaller construction projects funded by various sources after 6/30/02.
- Other Capital Project Funds - Post 2008 - to account for various other smaller construction projects funded by various sources after 6/30/08.
- Fire Facility Renovations - to account for the construction and renovation of the City's Fire Department Facility.
- Open Space Protection Fund - to account for annually planned acquisitions of open space and conservation easements in accordance with the priorities of the Master Plan and Vision 2020.
- Capital Commons Garage Fund - to account for the construction of a new parking garage subsequent to the demolition of the former Sears building.
- Route 3 Corridor Fund - to account for the design and construction of roadway improvements in an effort to address existing and future traffic congestion, access and mobility along the Route 3 corridor.
- Manchester Street Fund - to account for the design and construction of roadway improvements in an effort to address existing and future traffic congestion, access and mobility along Manchester Street.
- North End Opportunity Corridor (NEOC) Capital Fund - to account for the construction and redevelopment within the district, including but not limited to public infrastructure improvements to serve new development.
- Penacook Village Capital Fund - to account for the design and construction of a variety of public improvements within the district, including but not limited to roadway reconstruction, sidewalk construction, streetscape amenities, and utility reconstruction and replacement.
- Sears Block Capital Fund - to account for the maintenance of landscaping and related public infrastructures associated with the capital common municipal parking garage.

PERMANENT FUNDS

Permanent Funds are established to account for certain assets held by the City in a fiduciary capacity as trustee. The following is a description of City Permanent Funds:

- Cemetery - to account for nonexpendable gifts to the City. Income is available for maintenance of various cemeteries.
- Library - to account for nonexpendable gifts received by the library with income restricted for maintenance of the library grounds.
- Dedicated Income - to account for nonexpendable gifts received by the city to be used for the purchase of a new lot suitable for the library, the erection of the library building, and any other general library purposes thereof.
- Other - to account for all other nonexpendable gifts received by the city. Income is available for those activities designated by the appropriate trust instrument.

DEBT SERVICE FUND

Debt Service Funds are established to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

The following is a description of the City's Debt Service Fund:

- North End Opportunity Corridor (NEOC) Tax Increment Financing District (NEOCTIFD) - established in March 1998 to account for related revenues and debt service expenditures by this TIFD.
- Sears Block Tax Increment Financing District (SBTIFD) - to account for funds collected in accordance with the tax increment financing plan dedicated for repayment of bonds issued for construction of the Capital commons Garage.
- Penacook Village Tax Increment Financing District (PVTIFD) - established in June 2010 to account for related revenues and debt service expenditures by this TIFD.

CITY OF CONCORD, NEW HAMPSHIRE

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2012

	Special Revenue Funds			
	Community Development Fund	Housing Revolving Loan Fund	Community Development Engineering Inspection Fund	Community Development Conservation Property Management Fund
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ 336,032	\$ 386,655	\$ 101,561
Investments	-	-	-	-
Accounts receivable	-	40,747	5,808	-
Loans receivable	-	1,055,401	-	-
Other assets	-	-	1,456	-
	<u>-</u>	<u>-</u>	<u>1,456</u>	<u>-</u>
Total Assets	\$ <u>-</u>	\$ <u>1,432,180</u>	\$ <u>393,919</u>	\$ <u>101,561</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	\$ 75	\$ 2,028	\$ -
Retainage payable	-	-	-	-
Other liabilities	-	-	206,215	-
Deferred revenue	-	1,067,523	-	-
Due to other funds	1,290	-	-	-
	<u>1,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	1,290	1,067,598	208,243	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	364,582	-	-
Committed	-	-	185,676	101,561
Unassigned	(1,290)	-	-	-
	<u>(1,290)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	(1,290)	364,582	185,676	101,561
Total Liabilities and Fund Balances	\$ <u>-</u>	\$ <u>1,432,180</u>	\$ <u>393,919</u>	\$ <u>101,561</u>

Special Revenue Funds

<u>Parking Fund</u>	<u>Airport Fund</u>	<u>Impact Fee Fund</u>	<u>Miscellaneous Special Revenue Fund</u>
\$ 441,690	\$ 581,161	\$ 1,190,125	\$ 105,925
-	-	-	-
3,022	10,063	-	78,526
-	-	-	-
<u>2,005</u>	<u>757</u>	<u>-</u>	<u>1,023</u>
<u>\$ 446,717</u>	<u>\$ 591,981</u>	<u>\$ 1,190,125</u>	<u>\$ 185,474</u>
\$ 23,049	\$ 1,011	\$ -	\$ 273
-	-	-	-
-	-	57,363	-
137,473	33	-	-
-	-	-	-
<u>160,522</u>	<u>1,044</u>	<u>57,363</u>	<u>273</u>
-	-	-	-
-	-	1,132,762	185,201
286,195	590,937	-	-
-	-	-	-
<u>286,195</u>	<u>590,937</u>	<u>1,132,762</u>	<u>185,201</u>
<u>\$ 446,717</u>	<u>\$ 591,981</u>	<u>\$ 1,190,125</u>	<u>\$ 185,474</u>

(continued)

(continued)

Special Revenue Funds

	<u>Durgin Garage Fund</u>	<u>Nelson Fund</u>	<u>Forest & Conservation Fund</u>	<u>Cemetery Fund</u>	<u>Library Fund</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ 416,568	\$ 292	\$ 76,938	\$ 891	\$ -
Investments	-	-	1,114,368	72,684	378,267
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 416,568</u>	<u>\$ 292</u>	<u>\$ 1,191,306</u>	<u>\$ 73,575</u>	<u>\$ 378,267</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	416,568	292	1,191,306	73,575	378,267
Unassigned	-	-	-	-	-
Total Fund Balances	<u>416,568</u>	<u>292</u>	<u>1,191,306</u>	<u>73,575</u>	<u>378,267</u>
Total Liabilities and Fund Balances	<u>\$ 416,568</u>	<u>\$ 292</u>	<u>\$ 1,191,306</u>	<u>\$ 73,575</u>	<u>\$ 378,267</u>

Special Revenue Funds

<u>Mountain Green Fund</u>	<u>Downtown Economic Development Fund</u>	<u>SVMS Project Fund</u>	<u>Subtotal</u>
\$ 433,839	\$ 11,048	\$ 39,777	\$ 4,122,502
-	-	-	1,565,319
-	-	-	138,166
-	-	-	1,055,401
-	-	-	<u>5,241</u>
<u>\$ 433,839</u>	<u>\$ 11,048</u>	<u>\$ 39,777</u>	<u>\$ 6,886,629</u>
\$ -	\$ -	\$ -	\$ 26,436
-	-	-	-
-	-	-	263,578
-	-	-	1,205,029
-	-	-	<u>1,290</u>
-	-	-	1,496,333
-	-	-	-
-	-	-	1,682,545
433,839	11,048	39,777	3,709,041
-	-	-	<u>(1,290)</u>
<u>433,839</u>	<u>11,048</u>	<u>39,777</u>	<u>5,390,296</u>
<u>\$ 433,839</u>	<u>\$ 11,048</u>	<u>\$ 39,777</u>	<u>\$ 6,886,629</u>

(continued)

(continued)

	Capital Project Funds					
	Other Capital Project Funds <u>Pre 2003</u>	Other Capital Project Funds <u>Post 2002</u>	Other Capital Project Funds <u>Post 2008</u>	Fire Facility Renovations	Open Space Protection Fund	Capital Commons Garage Fund
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 4,320,384	\$ 7,717	\$ 526,605	\$ 746
Investments	-	-	-	-	-	-
Accounts receivable	-	-	107,008	-	-	-
Loans receivable	-	-	-	-	-	-
Other assets	-	-	186	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,427,578</u>	<u>\$ 7,717</u>	<u>\$ 526,605</u>	<u>\$ 746</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 316,627	\$ -	\$ -	\$ -
Retainage payable	-	-	80,981	-	-	-
Other liabilities	-	-	76,319	-	-	-
Deferred revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	-	473,927	-	-	-
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	326,455	-
Committed	-	-	3,953,651	7,717	200,150	746
Unassigned	-	-	-	-	-	-
Total Fund Balances	-	-	3,953,651	7,717	526,605	746
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,427,578</u>	<u>\$ 7,717</u>	<u>\$ 526,605</u>	<u>\$ 746</u>

Capital Project Funds

<u>Route 3 Corridor Fund</u>	<u>Manchester Street Fund</u>	<u>NEOC Capital Fund</u>	<u>Penacook Village Capital Fund</u>	<u>Sears Block Capital Fund</u>	<u>Subtotal</u>
\$ 1,732,374	\$ -	\$ 257,273	\$ 39,885	\$ 15,031	\$ 6,900,015
-	629,749	-	1,415	-	738,172
-	-	-	-	-	-
<u>1,009</u>	<u>518</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,713</u>
<u>\$ 1,733,383</u>	<u>\$ 630,267</u>	<u>\$ 257,273</u>	<u>\$ 41,300</u>	<u>\$ 15,031</u>	<u>\$ 7,639,900</u>
\$ -	\$ 325,282	\$ 409	\$ -	\$ -	\$ 642,318
104,256	-	-	-	-	185,237
-	-	-	-	-	76,319
-	-	-	-	-	-
<u>-</u>	<u>202,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,403</u>
104,256	527,685	409	-	-	1,106,277
-	-	-	-	-	-
-	-	-	-	-	326,455
1,629,127	102,582	256,864	41,300	15,031	6,207,168
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,629,127</u>	<u>102,582</u>	<u>256,864</u>	<u>41,300</u>	<u>15,031</u>	<u>6,533,623</u>
<u>\$ 1,733,383</u>	<u>\$ 630,267</u>	<u>\$ 257,273</u>	<u>\$ 41,300</u>	<u>\$ 15,031</u>	<u>\$ 7,639,900</u>

(continued)

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Permanent Funds

	<u>Cemetery Fund</u>	<u>Library Fund</u>	<u>Dedicated Income Fund</u>	<u>Other Fund</u>	<u>Subtotal</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ -	\$ -	\$ 60,870	\$ -	\$ 60,870
Investments	7,313,682	934,358	1,023,355	69,444	9,340,839
Accounts receivable	-	-	-	-	-
Loans receivable	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 7,313,682</u>	<u>\$ 934,358</u>	<u>\$ 1,084,225</u>	<u>\$ 69,444</u>	<u>\$ 9,401,709</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Due to other funds	7,307	51	-	125	7,483
Total Liabilities	7,307	51	-	125	7,483
Fund Balances:					
Nonspendable	7,306,375	934,307	1,084,225	69,319	9,394,226
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>7,306,375</u>	<u>934,307</u>	<u>1,084,225</u>	<u>69,319</u>	<u>9,394,226</u>
Total Liabilities and Fund Balances	<u>\$ 7,313,682</u>	<u>\$ 934,358</u>	<u>\$ 1,084,225</u>	<u>\$ 69,444</u>	<u>\$ 9,401,709</u>

Debt Service Funds

<u>NEOC Fund</u>	<u>SBTIFD Fund</u>	<u>PVTIFD Fund</u>	<u>Subtotal</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 516,708	\$ 270,467	\$ 26,683	\$ 813,858	\$ 11,897,245
-	-	-	-	10,906,158
-	-	-	-	876,338
-	-	-	-	1,055,401
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,954</u>
<u>\$ 516,708</u>	<u>\$ 270,467</u>	<u>\$ 26,683</u>	<u>\$ 813,858</u>	<u>\$ 24,742,096</u>
\$ -	\$ -	\$ -	\$ -	\$ 668,754
-	-	19,077	19,077	204,314
-	-	-	-	339,897
-	-	-	-	1,205,029
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>211,176</u>
-	-	19,077	19,077	2,629,170
-	-	-	-	9,394,226
516,708	270,467	7,606	794,781	2,803,781
-	-	-	-	9,916,209
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,290)</u>
<u>516,708</u>	<u>270,467</u>	<u>7,606</u>	<u>794,781</u>	<u>22,112,926</u>
<u>\$ 516,708</u>	<u>\$ 270,467</u>	<u>\$ 26,683</u>	<u>\$ 813,858</u>	<u>\$ 24,742,096</u>

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2012

	Special Revenue Funds			
	Community Development Fund	Housing Revolving Loan Fund	Community Development Engineering Inspection Fund	Community Development Conservation Property Management Fund
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,965	-	-	-
Charges for services	-	139,898	71,231	64,534
Investment income	-	716	597	-
Contributions	-	-	-	-
Miscellaneous:				
Departmental	-	3,000	131,247	-
Interest and penalties	-	-	-	-
Total Revenues	15,965	143,614	203,075	64,534
Expenditures:				
Current:				
General government	16,340	442,935	-	-
Public safety	-	-	-	-
General services	-	-	-	-
Community development	-	-	202,998	41,227
Miscellaneous	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	16,340	442,935	202,998	41,227
Excess (deficiency) of revenues over expenditures	(375)	(299,321)	77	23,307
Other Financing Sources (Uses):				
Issuance of bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net change in fund balance	(375)	(299,321)	77	23,307
Fund Balance, beginning	(915)	663,903	185,599	78,254
Fund Balance, ending	\$ (1,290)	\$ 364,582	\$ 185,676	\$ 101,561

Special Revenue Funds

Parking Fund	Airport Fund	Impact Fee Fund	Miscellaneous Special Revenue Fund
\$ -	\$ -	\$ -	\$ -
-	1,138	-	360,407
821,033	368,797	203,734	56,875
264	833	2,211	-
10,500	-	-	63,127
566,375	4,279	-	-
<u>394,864</u>	<u>-</u>	<u>-</u>	<u>19,665</u>
1,793,036	375,047	205,945	500,074
-	-	62,346	522,236
774,717	-	-	-
206,141	232,240	-	-
-	34,726	-	-
-	-	-	-
449,950	9,300	-	-
289,100	1,645	-	-
7,900	-	-	60,389
<u>1,727,808</u>	<u>277,911</u>	<u>62,346</u>	<u>582,625</u>
65,228	97,136	143,599	(82,551)
-	-	-	-
11,461	7,895	110,729	-
<u>(140,850)</u>	<u>(121,737)</u>	<u>(310,000)</u>	<u>(2,005)</u>
<u>(129,389)</u>	<u>(113,842)</u>	<u>(199,271)</u>	<u>(2,005)</u>
(64,161)	(16,706)	(55,672)	(84,556)
<u>350,356</u>	<u>607,643</u>	<u>1,188,434</u>	<u>269,757</u>
<u>\$ 286,195</u>	<u>\$ 590,937</u>	<u>\$ 1,132,762</u>	<u>\$ 185,201</u>

(continued)

(continued)

Special Revenue Funds

	Durgin Garage Fund	Nelson Fund	Forest & Conservation Fund	Cemetery Fund	Library Fund
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income	190	-	54,478	(32,361)	103,491
Contributions	-	-	39,255	891	-
Miscellaneous:					
Departmental	-	-	-	-	-
Interest and penalties	-	-	-	-	-
Total Revenues	190	-	93,733	(31,470)	103,491
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
General services	-	-	-	-	-
Community development	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	190	-	93,733	(31,470)	103,491
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	-
Transfers in	10,500	-	5,748	-	-
Transfers out	(2,744)	-	(12,973)	-	(8,300)
Total Other Financing Sources (Uses)	7,756	-	(7,225)	-	(8,300)
Net change in fund balance	7,946	-	86,508	(31,470)	95,191
Fund Balance, beginning	408,622	292	1,104,798	105,045	283,076
Fund Balance, ending	\$ 416,568	\$ 292	\$ 1,191,306	\$ 73,575	\$ 378,267

Special Revenue Funds

<u>Mountain Green Fund</u>	<u>Downtown Economic Development Fund</u>	<u>SVMS Project Fund</u>	<u>Subtotal</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	377,510
-	-	-	1,726,102
191	5	20	130,635
23,280	-	-	137,053
-	-	-	704,901
-	-	-	414,529
<u>23,471</u>	<u>5</u>	<u>20</u>	<u>3,490,730</u>
-	-	-	1,043,857
-	-	-	774,717
-	-	-	438,381
-	-	-	278,951
-	-	-	-
-	-	-	459,250
-	-	-	290,745
-	-	-	68,289
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,354,190</u>
23,471	5	20	136,540
-	-	-	-
-	-	-	146,333
-	-	(10,200)	(608,809)
<u>-</u>	<u>-</u>	<u>(10,200)</u>	<u>(462,476)</u>
23,471	5	(10,180)	(325,936)
<u>410,368</u>	<u>11,043</u>	<u>49,957</u>	<u>5,716,232</u>
<u>\$ 433,839</u>	<u>\$ 11,048</u>	<u>\$ 39,777</u>	<u>\$ 5,390,296</u>

(continued)

(continued)

	Capital Project Funds					
	Other Capital Project Funds Pre 2003	Other Capital Project Funds Post 2003	Other Capital Project Funds Post 2008	Fire Facility Renovations	Open Space Protection Fund	Capital Commons Garage Fund
Revenues:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	571,150	-	-	-
Charges for services	-	-	-	-	-	-
Investment income	-	-	96,200	-	10,149	-
Contributions	-	2,917	-	-	-	-
Miscellaneous:						
Departmental	-	-	26,494	-	-	-
Interest and penalties	-	-	-	-	-	-
Total Revenues	-	2,917	693,844	-	10,149	-
Expenditures:						
Current:						
General government	-	1,452	704,766	59	-	-
Public safety	-	-	-	-	-	-
General services	-	-	-	-	-	106
Community development	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,395	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	-	3,196,241	37,005	-	-
Total Expenditures	-	1,452	3,901,007	37,064	3,395	106
Excess (deficiency) of revenues over expenditures	-	1,465	(3,207,163)	(37,064)	6,754	(106)
Other Financing Sources (Uses):						
Issuance of bonds	-	-	1,863,800	-	329,851	-
Transfers in	-	-	1,646,667	-	-	-
Transfers out	(741)	(334,973)	(2,230)	(7,038)	(5,000)	-
Total Other Financing Sources (Uses)	(741)	(334,973)	3,508,237	(7,038)	324,851	-
Net change in fund balance	(741)	(333,508)	301,074	(44,102)	331,605	(106)
Fund Balance, beginning	741	333,508	3,652,577	51,819	195,000	852
Fund Balance, ending	\$ -	\$ -	\$ 3,953,651	\$ 7,717	\$ 526,605	\$ 746

Capital Project Funds

<u>Route 3 Corridor Fund</u>	<u>Manchester Street Fund</u>	<u>NEOC Capital Fund</u>	<u>Penacook Village Capital Fund</u>	<u>Sears Block Capital Fund</u>	<u>Subtotal</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	629,749	-	-	-	1,200,899
-	-	-	-	-	-
76,200	-	-	-	-	182,549
-	-	-	-	-	2,917
-	-	-	-	-	-
-	-	-	23,989	-	50,483
-	-	-	-	-	-
<u>76,200</u>	<u>629,749</u>	<u>-</u>	<u>23,989</u>	<u>-</u>	<u>1,436,848</u>
184,887	34,902	-	-	-	926,066
-	-	-	-	-	-
-	-	-	-	-	106
-	-	-	-	-	-
-	-	-	-	-	3,395
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,233,546</u>	<u>2,146,827</u>	<u>359,385</u>	<u>295,302</u>	<u>4,969</u>	<u>8,273,275</u>
<u>2,418,433</u>	<u>2,181,729</u>	<u>359,385</u>	<u>295,302</u>	<u>4,969</u>	<u>9,202,842</u>
(2,342,233)	(1,551,980)	(359,385)	(271,313)	(4,969)	(7,765,994)
1,863,800	-	-	276,400	-	4,333,851
60,186	-	230,000	-	20,000	1,956,853
-	-	-	-	-	(349,982)
<u>1,923,986</u>	<u>-</u>	<u>230,000</u>	<u>276,400</u>	<u>20,000</u>	<u>5,940,722</u>
(418,247)	(1,551,980)	(129,385)	5,087	15,031	(1,825,272)
<u>2,047,374</u>	<u>1,654,562</u>	<u>386,249</u>	<u>36,213</u>	<u>-</u>	<u>8,358,895</u>
<u>\$ 1,629,127</u>	<u>\$ 102,582</u>	<u>\$ 256,864</u>	<u>\$ 41,300</u>	<u>\$ 15,031</u>	<u>\$ 6,533,623</u>

(continued)

Permanent Funds

	Cemetery Fund	Library Fund	Dedicated Income Fund	Other Fund	Subtotal
Revenues:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment income	121,261	107,977	18,720	(249)	247,709
Contributions	55,146	-	218,035	-	273,181
Miscellaneous:					
Departmental	-	-	-	-	-
Interest and penalties	-	-	-	-	-
Total Revenues	176,407	107,977	236,755	(249)	520,890
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
General services	-	-	-	-	-
Community development	-	-	-	-	-
Miscellaneous	151	51	-	125	327
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	151	51	-	125	327
Excess (deficiency) of revenues over expenditures	176,256	107,926	236,755	(374)	520,563
Other Financing Sources (Uses):					
Issuance of bonds	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(174,253)	-	(191,610)	-	(365,863)
Total Other Financing Sources (Uses)	(174,253)	-	(191,610)	-	(365,863)
Net change in fund balance	2,003	107,926	45,145	(374)	154,700
Fund Balance, beginning	7,304,372	826,381	1,039,080	69,693	9,239,526
Fund Balance, ending	\$ 7,306,375	\$ 934,307	\$ 1,084,225	\$ 69,319	\$ 9,394,226

Debt Service Funds

<u>NEOC Fund</u>	<u>SBTIFD Fund</u>	<u>PVTIFD Fund</u>	<u>Subtotal</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 420,921	\$ 368,456	\$ -	\$ 789,377	\$ 789,377
-	-	-	-	1,578,409
1,133	217	7,239	8,589	1,726,102
-	-	-	-	569,482
-	-	-	-	413,151
-	-	-	-	755,384
-	-	-	-	414,529
<u>422,054</u>	<u>368,673</u>	<u>7,239</u>	<u>797,966</u>	<u>6,246,434</u>
-	-	-	-	1,969,923
-	-	-	-	774,717
-	-	-	-	438,487
-	-	-	-	278,951
-	-	-	-	3,722
363,000	128,500	-	491,500	950,750
47,122	108,264	-	155,386	446,131
-	-	100	100	8,341,664
<u>410,122</u>	<u>236,764</u>	<u>100</u>	<u>646,986</u>	<u>13,204,345</u>
11,932	131,909	7,139	150,980	(6,957,911)
-	-	-	-	4,333,851
-	-	-	-	2,103,186 ^(A)
<u>(317,220)</u>	<u>(20,000)</u>	<u>-</u>	<u>(337,220)</u>	<u>(1,661,874) ^(A)</u>
<u>(317,220)</u>	<u>(20,000)</u>	<u>-</u>	<u>(337,220)</u>	<u>4,775,163</u>
(305,288)	111,909	7,139	(186,240)	(2,182,748)
<u>821,996</u>	<u>158,558</u>	<u>467</u>	<u>981,021</u>	<u>24,295,674</u>
<u>\$ 516,708</u>	<u>\$ 270,467</u>	<u>\$ 7,606</u>	<u>\$ 794,781</u>	<u>\$ 22,112,926</u>

(A) Transfers between nonmajor governmental funds have been netted down on Page 31.

**Detail and Combining Budget
and Actual Schedules**

General Fund

The General Fund is established to account for all resources obtained and used for those services commonly provided by the City which are not accounted for in any other fund. These services include among other items: General government, Public Safety, General Services, Planning and Development, Leisure and Information Services and Human Services. The primary sources of revenue of the general fund are property taxes, unrestricted state revenue sharing grants, certain restricted grants, and fees for services rendered.

Special Revenue Fund

The Parking and Airport Special Revenue Funds have annually adopted budgets.

CITY OF CONCORD, NEW HAMPSHIRE

Detail Schedule of Revenues and Other Financing Sources -
Budget and Actual - General Fund

For the Fiscal Year Ended June 30, 2012

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance Positive (Negative)
<u>Taxes</u>				
Property taxes - current	\$ 31,558,832	\$ 31,554,185	\$ 31,554,185	\$ -
Timber tax yield	15,000	15,000	17,648	2,648
Excavation activity tax	100	100	-	(100)
Motor vehicle registrations	5,200,000	5,194,380	5,118,581	(75,799)
Rooms and meals	1,880,000	1,907,135	1,907,135	-
Payment in lieu of taxes	596,883	596,890	665,415	68,525
Total Taxes	39,250,815	39,267,690	39,262,964	(4,726)
<u>Licenses and Permits</u>				
Engineering	5,330	5,330	4,910	(420)
City clerk records	31,300	31,300	65,247	33,947
Health services	121,219	121,219	135,304	14,085
Police/protection/amusement	66,500	66,500	75,675	9,175
Code enforcement/building permits	835,000	835,000	838,083	3,083
Total Licenses and Permits	1,059,349	1,059,349	1,119,219	59,870
<u>Intergovernmental</u>				
Railroad tax	2,000	1,753	1,753	-
Forest loss reimbursement	1,000	832	704	(128)
Fire service aid	125,000	125,000	125,000	-
Highway block grant	867,017	888,937	858,257	(30,680)
Election Reimbursement	127,930	127,930	126,048	(1,882)
Retiree Health Insurance Reimbursements	1,697,580	1,697,580	1,615,639	(81,941)
Other federal	-	41,000	110,081	69,081
Total Intergovernmental	2,820,527	2,883,032	2,837,482	(45,550)
<u>Charges For Services</u>				
Finance	158,500	158,500	156,619	(1,881)
Legal	62,118	62,118	62,352	234
City clerk	38,500	38,500	41,229	2,729
Public safety	2,151,868	2,484,868	2,724,168	239,300
General services	85,600	85,600	104,420	18,820
Community development	167,640	167,640	182,571	14,931
Human services	75,000	75,000	81,596	6,596

(continued)

(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Library	9,000	18,000	18,220	220
Recreation	417,440	417,440	391,729	(25,711)
Tower lease/ fire hdqtrs	24,421	24,421	22,329	(2,092)
Cable franchise fee	700,000	700,000	712,030	12,030
School district lease	98,100	98,100	96,302	(1,798)
Community Center rental	110,500	110,500	116,161	5,661
Code prosecution	34,000	34,000	36,377	2,377
Restitution	13,000	13,000	1,877	(11,123)
Parking fines - non meters	90,000	90,000	94,971	4,971
False alarm penalties	44,000	44,000	38,592	(5,408)
Overdue book fines	35,000	35,000	30,098	(4,902)
Concessions/sponsors	300	300	1,264	964
Total Charges For Services	4,314,987	4,656,987	4,912,905	255,918
<u>Investment Income</u>				
Earnings on investments	98,380	60,000	44,841	(15,159)
Total Investment Income	98,380	60,000	44,841	(15,159)
<u>Miscellaneous</u>				
Miscellaneous revenue not anticipated	82,300	98,465	451,998	353,533
Donations	10,300	10,300	10,549	249
Sale of city property	30,000	30,000	78,985	48,985
MV transportation surcharge	172,000	172,000	168,957	(3,043)
Advertising	11,000	11,000	500	(10,500)
Interest, costs, and penalties	555,000	555,000	642,748	87,748
Total Miscellaneous	860,600	876,765	1,353,737	476,972
<u>Other Financing Sources</u>				
Transfers in	2,210,080	2,330,080	2,218,583	(111,497)
Budgetary use of fund balance	300,000	1,528,000	1,528,000	-
Total Other Financing Sources	2,510,080	3,858,080	3,746,583	(111,497)
Total Revenues and Other Financing Sources	\$ 50,914,738	\$ 52,661,903	\$ 53,277,731	\$ 615,828

CITY OF CONCORD, NEW HAMPSHIRE

**Detail Schedule of Expenditures and Other Financing Uses
Budget and Actual - General Fund**

For the Fiscal Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<u>General Government</u>				
City Manager	\$ 1,051,921	\$ 1,076,921	\$ 1,077,820	\$ (899)
Legal services	1,004,981	1,004,981	975,344	29,637
Assessor	667,036	667,036	539,020	128,016
Human resources	380,290	380,290	379,277	1,013
Finance	2,254,819	2,167,496	1,824,693	342,803
Information technology	643,950	643,950	603,947	40,003
City Council	29,820	29,762	26,839	2,924
City Clerk	<u>350,803</u>	<u>360,861</u>	<u>343,636</u>	<u>17,224</u>
Total General Government	6,383,620	6,331,297	5,770,576	560,721
<u>Public Safety</u>				
Police	9,986,067	10,136,067	10,098,146	37,921
Fire	<u>11,473,923</u>	<u>11,801,923</u>	<u>11,822,261</u>	<u>(20,338)</u>
Total Public Safety	21,459,990	21,937,990	21,920,407	17,583
<u>General Services</u>				
Total General Services	<u>6,389,011</u>	<u>6,401,126</u>	<u>6,038,948</u>	<u>362,178</u>
<u>Community Development</u>				
Total Community Development	<u>2,881,598</u>	<u>2,881,598</u>	<u>2,723,756</u>	<u>157,842</u>
<u>Leisure and Information Services</u>				
Library	1,574,735	1,583,735	1,529,758	53,977
Recreation and parks	<u>2,122,998</u>	<u>2,134,998</u>	<u>2,102,385</u>	<u>32,613</u>
Total Leisure and Information Services	3,697,733	3,718,733	3,632,143	86,590
<u>Human Services</u>				
Total Human Services	<u>784,855</u>	<u>784,855</u>	<u>735,446</u>	<u>49,409</u>

(continued)

(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
<u>Employee Benefits</u>				
Employee benefits	<u>2,499,610</u>	<u>2,517,933</u>	<u>2,345,207</u>	<u>172,726</u>
Total Employee Benefits	2,499,610	2,517,933	2,345,207	172,726
<u>Debt Service</u>				
Principal	3,360,580	3,360,580	3,304,284	56,296
Interest	<u>1,183,626</u>	<u>1,183,626</u>	<u>1,071,897</u>	<u>111,729</u>
Total Debt Service	4,544,206	4,544,206	4,376,181	168,025
<u>Other Financing Uses</u>				
Transfers out	<u>2,274,115</u>	<u>3,544,165</u>	<u>3,490,853</u>	<u>53,312</u>
Total Other Financing Uses	<u>2,274,115</u>	<u>3,544,165</u>	<u>3,490,853</u>	<u>53,312</u>
Total Expenditures and Other Financing Uses	<u>\$ 50,914,738</u>	<u>\$ 52,661,903</u>	<u>\$ 51,033,517</u>	<u>\$ 1,628,386</u>

CITY OF CONCORD, NEW HAMPSHIRE

Schedule of Revenues, Expenditures, and
Other Financing Sources and Uses - Budget and Actual

Annually Budgeted Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2012

	Parking		
	Budget	Actual (Budgetary Basis)	Variance Positive (Negative)
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Charges for services:			
Parking - meters	750,400	757,229	6,829
Prepaid parking	110,000	63,804	(46,196)
Fuel flow fees	-	-	-
Rentals	-	-	-
Total Charges for Services	860,400	821,033	(39,367)
Investment income	1,200	264	(936)
Miscellaneous:			
Meter parking penalties	336,000	394,736	58,736
Rentals	367,597	348,270	(19,327)
Miscellaneous	165,025	228,734	63,709
Total Miscellaneous	868,622	971,740	103,118
Total Revenues	1,730,222	1,793,037	62,815
Expenditures:			
Public Safety:			
Compensation	340,060	334,926	5,134
Outside services	103,360	132,722	(29,362)
Fringe benefits	157,550	157,846	(296)
Supplies	38,800	22,767	16,033
Insurance	6,060	5,598	462
Taxes	40,040	52,929	(12,889)
Capital outlay	750,601	746,950	3,651
General Services:			
Compensation	37,700	38,879	(1,179)
Outside services	72,400	53,975	18,425
Fringe benefits	29,970	26,167	3,803
Supplies	2,250	1,376	874
Utilities	62,524	61,923	601
Insurance	18,540	18,280	260
Taxes	5,540	5,540	-
Community Development:			
Compensation	-	-	-
Outside services	-	-	-
Fringe benefits	-	-	-
Insurance	-	-	-
Debt service	135,000	67,929	67,071
Total Expenditures	1,800,395	1,727,809	72,586
Other Financing Sources (Uses):			
Transfer in	42,744	11,461	(31,283)
Transfer out	(200,850)	(140,850)	60,000
Total Other Financing Sources (Uses)	(158,106)	(129,389)	28,717
Excess of revenues and other financing sources over expenditures and other financing uses	\$ (228,279)	\$ (64,161)	\$ 164,118

Airport			Total		
Budget	Actual (Budgetary Basis)	Variance Positive (Negative)	Budget	Actual (Budgetary Basis)	Variance Positive (Negative)
\$ 1,400	\$ 1,138	\$ (262)	\$ 1,400	\$ 1,138	\$ (262)
-	-	-	750,400	757,229	6,829
-	-	-	110,000	63,804	(46,196)
11,000	12,342	1,342	11,000	12,342	1,342
<u>353,101</u>	<u>356,692</u>	<u>3,591</u>	<u>353,101</u>	<u>356,692</u>	<u>3,591</u>
364,101	369,034	4,933	1,224,501	1,190,067	(34,434)
1,140	833	(307)	2,340	1,097	(1,243)
-	-	-	336,000	394,736	58,736
-	-	-	367,597	348,270	(19,327)
-	4,043	4,043	<u>165,025</u>	<u>232,777</u>	<u>67,752</u>
-	4,043	4,043	<u>868,622</u>	<u>975,783</u>	<u>107,161</u>
366,641	375,047	8,406	2,096,863	2,168,085	71,222
-	-	-	340,060	334,926	5,134
-	-	-	103,360	132,722	(29,362)
-	-	-	157,550	157,846	(296)
-	-	-	38,800	22,767	16,033
-	-	-	6,060	5,598	462
-	-	-	40,040	52,929	(12,889)
-	-	-	750,601	746,950	3,651
35,000	35,724	(724)	72,700	74,604	(1,904)
70,303	69,793	510	142,703	123,768	18,935
24,810	23,537	1,273	54,780	49,705	5,075
28,453	22,430	6,023	30,703	23,806	6,897
33,234	24,711	8,523	95,758	86,634	9,124
8,930	6,800	2,130	27,470	25,081	2,389
47,998	49,243	(1,245)	53,538	54,783	(1,245)
21,960	20,012	1,948	21,960	20,012	1,948
-	390	(390)	-	390	(390)
16,530	14,121	2,409	16,530	14,121	2,409
270	203	67	270	203	67
<u>11,000</u>	<u>10,945</u>	<u>55</u>	<u>146,000</u>	<u>78,874</u>	<u>67,126</u>
298,488	277,910	20,578	2,098,883	2,005,719	93,164
-	7,895	7,895	42,744	19,356	(23,388)
<u>(121,737)</u>	<u>(121,737)</u>	<u>-</u>	<u>(322,587)</u>	<u>(262,587)</u>	<u>60,000</u>
<u>(121,737)</u>	<u>(113,842)</u>	<u>7,895</u>	<u>(279,843)</u>	<u>(243,231)</u>	<u>36,612</u>
\$ <u>(53,584)</u>	\$ <u>(16,705)</u>	\$ <u>36,879</u>	\$ <u>(281,863)</u>	\$ <u>(60,866)</u>	\$ <u>200,997</u>

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Combining Financial Statements

NONMAJOR BUSINESS-TYPE FUNDS

PROPRIETARY (ENTERPRISE) FUNDS

Enterprise Funds were established to account for activities that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the activity be self-supporting based on user charges.

The City of Concord has the following Nonmajor Enterprise Funds:

Golf Fund - to account for the operation and maintenance of the City's public golf course.

Arena Fund - to account for the operation and maintenance of the City's public ice arena.

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Net Assets

Nonmajor Proprietary Funds

June 30, 2012

	Business-Type Activities Enterprise Funds		
	Golf Fund	Arena Fund	Total Other Funds
<u>ASSETS</u>			
Current:			
Cash and short-term equivalents	\$ 93,606	\$ 256,649	\$ 350,255
User fees, net of allowance for uncollectibles	-	6,243	6,243
Prepaid assets	-	751	751
Total current assets	93,606	263,643	357,249
Noncurrent:			
Capital assets:			
Land and construction in progress	61,809	488,236	550,045
Other capital assets, net of accumulated depreciation	514,342	635,371	1,149,713
Total noncurrent assets	576,151	1,123,607	1,699,758
TOTAL ASSETS	669,757	1,387,250	2,057,007
<u>LIABILITIES</u>			
Current:			
Accounts payable	36,511	4,752	41,263
Retainage payable	-	8,072	8,072
Accrued liabilities	2,088	7,383	9,471
Unearned revenue	5,872	7,100	12,972
Current portion of long-term liabilities:			
Bonds payable	50,000	76,989	126,989
Compensated absences	23,205	14,320	37,525
Total current liabilities	117,676	118,616	236,292
Noncurrent:			
Bonds payable, net of current portion	125,000	588,748	713,748
Total noncurrent liabilities	125,000	588,748	713,748
TOTAL LIABILITIES	242,676	707,364	950,040
<u>NET ASSETS</u>			
Invested in capital assets, net of related debt	401,151	657,775	1,058,926
Unrestricted	25,930	22,111	48,041
TOTAL NET ASSETS	\$ 427,081	\$ 679,886	\$ 1,106,967

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Nonmajor Proprietary Funds

For the Fiscal Year Ended June 30, 2012

	<u>Golf Fund</u>	<u>Arena Fund</u>	<u>Total Other Funds</u>
Operating Revenues:			
Charges for services	\$ 749,899	\$ 522,284	\$ 1,272,183
Other	<u>-</u>	<u>15,218</u>	<u>15,218</u>
Total Operating Revenues	749,899	537,502	1,287,401
Operating Expenses:			
Operating expenses	736,214	399,982	1,136,196
Depreciation	<u>54,187</u>	<u>62,680</u>	<u>116,867</u>
Total Operating Expenses	<u>790,401</u>	<u>462,662</u>	<u>1,253,063</u>
Operating Income (Loss)	(40,502)	74,840	34,338
Nonoperating Revenues (Expenses):			
Investment income	115	159	274
Interest expense	<u>(8,175)</u>	<u>(14,720)</u>	<u>(22,895)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(8,060)</u>	<u>(14,561)</u>	<u>(22,621)</u>
Income (Loss) Before Transfers	(48,562)	60,279	11,717
Transfers:			
Transfers in	49,271	18,040	67,311
Transfers out	<u>(8,800)</u>	<u>(44,700)</u>	<u>(53,500)</u>
Change in Net Assets	(8,091)	33,619	25,528
Net Assets at Beginning of Year	<u>435,172</u>	<u>646,267</u>	<u>1,081,439</u>
Net Assets at End of Year	<u>\$ 427,081</u>	<u>\$ 679,886</u>	<u>\$ 1,106,967</u>

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

For the Fiscal Year Ended June 30, 2012

	Golf Fund	Arena Fund	Total Other Funds
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers and users	\$ 748,811	\$ 537,187	\$ 1,285,998
Payments to employees	(393,422)	(288,612)	(682,034)
Payments to vendors	<u>(335,290)</u>	<u>(218,624)</u>	<u>(553,914)</u>
Net Cash Provided By Operating Activities	20,099	29,951	50,050
<u>Cash Flows From Noncapital Financing Activities:</u>			
Transfers in	49,271	18,040	67,311
Transfers out	<u>(8,800)</u>	<u>(44,700)</u>	<u>(53,500)</u>
Net Cash (Used For) Noncapital Financing Activities	40,471	(26,660)	13,811
<u>Cash Flows From Capital and Related Financing Activities:</u>			
Proceeds from bonds and notes	-	460,737	460,737
Principal payments on bonds and notes	(50,000)	(52,000)	(102,000)
Acquisition and construction of capital assets, net disposals	(34,910)	(310,804)	(345,714)
Interest expense	<u>(8,750)</u>	<u>(10,325)</u>	<u>(19,075)</u>
Net Cash (Used For) Capital and Related Financing Activities	(93,660)	87,608	(6,052)
<u>Cash Flows From Investing Activities:</u>			
Investment income	<u>115</u>	<u>159</u>	<u>274</u>
Net Cash Provided by Investing Activities	<u>115</u>	<u>159</u>	<u>274</u>
Net Change in Cash and Short-Term Equivalents	(32,975)	91,058	58,083
Cash and Short-Term Equivalents, Beginning of Year	<u>126,581</u>	<u>165,591</u>	<u>292,172</u>
Cash and Short-Term Equivalents, End of Year	<u>\$ 93,606</u>	<u>\$ 256,649</u>	<u>\$ 350,255</u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>			
Operating income	\$ (40,502)	\$ 74,840	\$ 34,338
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	54,187	62,680	116,867
Changes in assets and liabilities:			
User fees	2,670	(5,528)	(2,858)
Other assets	1,516	(14)	1,502
Accounts payable	9,105	(104,692)	(95,587)
Retainage payable	-	(5,290)	(5,290)
Compensated absences	2,880	2,742	5,622
Unearned revenues	-	5,250	5,250
Other liabilities	<u>(9,757)</u>	<u>(37)</u>	<u>(9,794)</u>
Net Cash Provided By Operating Activities	<u>\$ 20,099</u>	<u>\$ 29,951</u>	<u>\$ 50,050</u>

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**Detail Combining Budget
And Actual Schedule**

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PROPRIETARY (ENTERPRISE) FUNDS

The City of Concord has the following Enterprise Funds which have annually adopted budgets:

Water Fund - to account for the operation and maintenance of the City's water lines, pumping stations and plant.

Sewer Fund - to account for the operation and maintenance of the City's sewer lines, pumping stations, and two wastewater treatment plants.

Solid Waste Fund - to account for the collection and disposal of the City's trash. Residential trash collection is handled as a transfer from the general fund and reimbursed through the property tax levy.

Golf Fund - to account for the operation and maintenance of the City's public golf course.

Arena Fund - to account for the operation and maintenance of the City's public ice arena.

CITY OF CONCORD, NEW HAMPSHIRE

Schedule of Revenues and
Expenses - Budget and Actual

Enterprise Funds

For the Fiscal Year Ended June 30, 2012

		Water Fund	
	<u>Budget</u>	Actual (Budgetary Basis)	Variance Positive (Negative)
Operating Revenues:			
Operating revenue	\$ 5,586,750	\$ 5,462,455	\$ (124,295)
Miscellaneous	<u>4,000</u>	<u>4,948</u>	<u>948</u>
Total Operating Revenues	5,590,750	5,467,403	(123,347)
Operating Expenses:			
Personnel	2,133,440	2,008,018	125,422
Non-Personnel	866,915	685,722	181,193
Debt service	<u>1,530,590</u>	<u>1,530,573</u>	<u>17</u>
Total Operating Expenses	<u>4,530,945</u>	<u>4,224,313</u>	<u>306,632</u>
Operating Income (Loss)	1,059,805	1,243,090	183,285
Non-Operating Income (Expenses):			
Interest expense	(423,710)	(424,711)	(1,001)
Investment income	<u>5,000</u>	<u>4,944</u>	<u>(56)</u>
Total Non-Operating Income (Expenses)	<u>(418,710)</u>	<u>(419,767)</u>	<u>(1,057)</u>
Net Income (Loss) Before Transfers	641,095	823,323	182,228
Other Financing Sources:			
Use of Fund Balance	100,000	-	(100,000)
Transfers in	-	-	-
Transfers out	<u>(907,453)</u>	<u>(907,453)</u>	<u>-</u>
Total Other Financing Sources	<u>(807,453)</u>	<u>(907,453)</u>	<u>(100,000)</u>
Net Income (Loss)	<u>\$ (166,358)</u>	<u>\$ (84,130)</u>	<u>\$ 82,228</u>

Sewer Fund			Solid Waste Fund		
<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
\$ 6,972,180	\$ 6,717,396	\$ (254,784)	\$ 3,259,892	\$ 2,983,217	\$ (276,675)
<u>1,250</u>	<u>54,751</u>	<u>53,501</u>	<u>-</u>	<u>105</u>	<u>105</u>
6,973,430	6,772,147	(201,283)	3,259,892	2,983,322	(276,570)
1,666,240	1,579,731	86,509	251,670	270,546	(18,876)
2,243,708	2,043,575	200,133	4,275,069	4,013,705	261,364
<u>1,686,064</u>	<u>1,752,207</u>	<u>(66,143)</u>	<u>223,214</u>	<u>223,214</u>	<u>-</u>
<u>5,596,012</u>	<u>5,375,513</u>	<u>220,499</u>	<u>4,749,953</u>	<u>4,507,465</u>	<u>242,488</u>
1,377,418	1,396,634	19,216	(1,490,061)	(1,524,143)	(34,082)
(492,474)	(491,147)	1,327	-	-	-
<u>25,840</u>	<u>23,649</u>	<u>(2,191)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(466,634)</u>	<u>(467,498)</u>	<u>(864)</u>	<u>-</u>	<u>-</u>	<u>-</u>
910,784	929,136	18,352	(1,490,061)	(1,524,143)	(34,082)
-	-	-	-	-	-
-	-	-	1,420,200	1,420,200	-
<u>(720,558)</u>	<u>(720,558)</u>	<u>-</u>	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
<u>(720,558)</u>	<u>(720,558)</u>	<u>-</u>	<u>1,385,200</u>	<u>1,385,200</u>	<u>-</u>
<u>\$ 190,226</u>	<u>\$ 208,578</u>	<u>\$ 18,352</u>	<u>\$ (104,861)</u>	<u>\$ (138,943)</u>	<u>\$ (34,082)</u>

(continued)

CITY OF CONCORD, NEW HAMPSHIRE

Schedule of Revenues and
Expenses - Budget and Actual

Enterprise Funds

For the Fiscal Year Ended June 30, 2012

(continued)

	<u>Golf Fund</u>		
	<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
Operating Revenues:			
Operating revenue	\$ 958,950	\$ 741,933	\$ (217,017)
Miscellaneous	-	7,966	7,966
Total Operating Revenues	958,950	749,899	(209,051)
Operating Expenses:			
Personnel	425,850	389,111	36,739
Non-Personnel	351,681	345,169	6,512
Debt service	61,550	61,550	-
Total Operating Expenses	839,081	795,830	43,251
Operating Income (Loss)	119,869	(45,931)	(165,800)
Non-Operating Income (Expenses):			
Interest expense	-	-	-
Investment income	380	115	(265)
Total Non-Operating Income (Expenses)	380	115	(265)
Net Income (Loss) Before Transfers	120,249	(45,816)	(166,065)
Other Financing Sources			
Transfers in	-	-	-
Transfers out	(113,100)	(6,000)	107,100
Total Other Financing Sources	(113,100)	(6,000)	107,100
Net Income (Loss)	\$ 7,149	\$ (51,816)	\$ (58,965)

	Arena Fund	
<u>Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance Positive (Negative)</u>
\$ 493,855	\$ 522,724	\$ 28,869
<u>-</u>	<u>403</u>	<u>403</u>
493,855	523,127	29,272
242,495	253,713	(11,218)
138,878	141,348	(2,470)
<u>64,125</u>	<u>64,125</u>	<u>-</u>
<u>445,498</u>	<u>459,186</u>	<u>(13,688)</u>
48,357	63,941	15,584
<u>490</u>	<u>159</u>	<u>(331)</u>
<u>490</u>	<u>159</u>	<u>(331)</u>
48,847	64,100	15,253
18,040	18,040	-
<u>(92,900)</u>	<u>(92,900)</u>	<u>-</u>
<u>(74,860)</u>	<u>(74,860)</u>	<u>-</u>
<u>\$ (26,013)</u>	<u>\$ (10,760)</u>	<u>\$ 15,253</u>

FIDUCIARY FUNDS

Agency Funds are established to account for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others.

CITY OF CONCORD, NEW HAMPSHIRE

Combining Statement of Changes in Assets and Liabilities

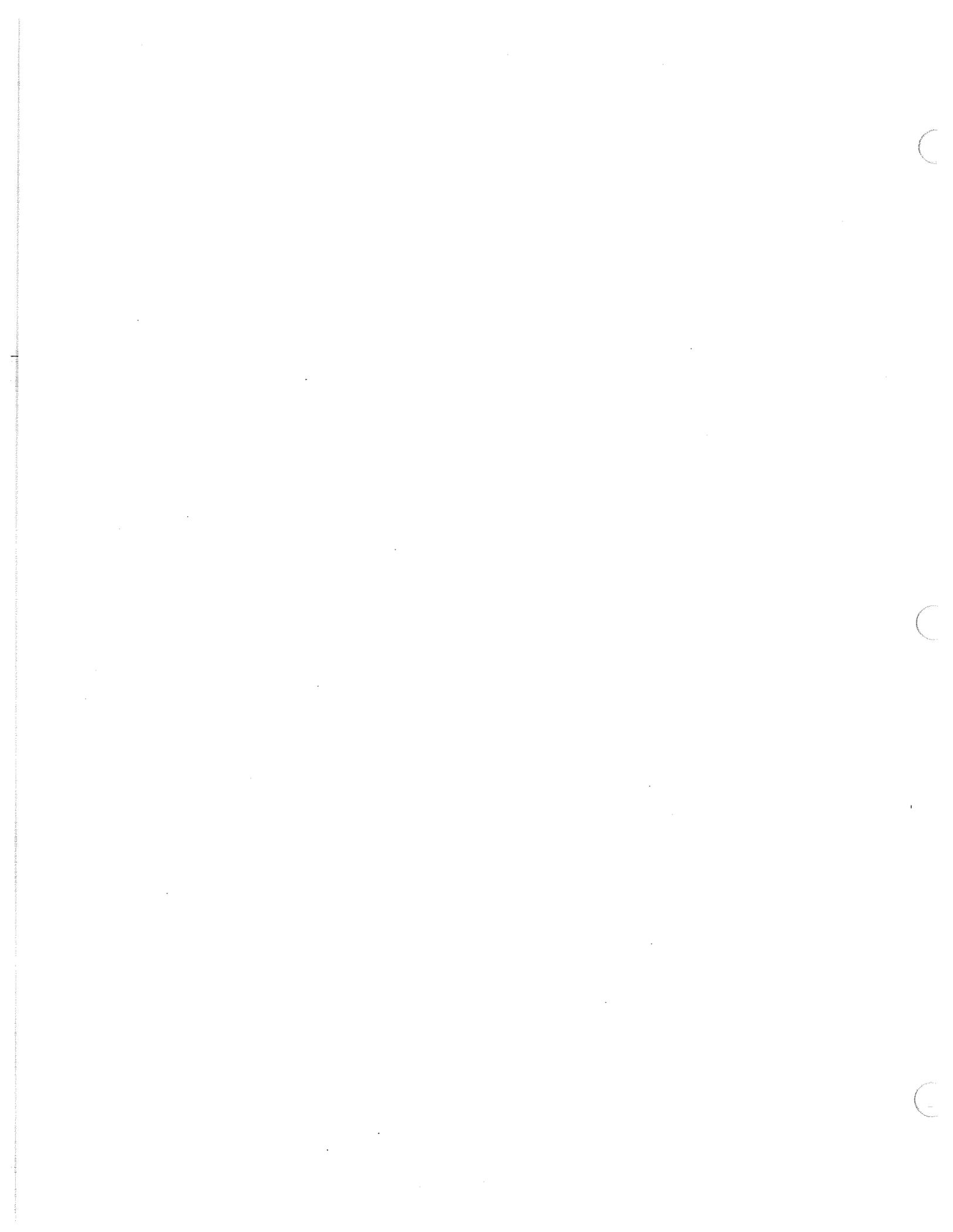
Agency Funds

For the Year Ended June 30, 2012

	Balance July 1, <u>2011</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2012</u>
Assets - cash and short-term investments	\$ 1,721,011	\$ 91,863,291	\$ (93,341,519)	\$ 242,783
Assets - due from other funds	<u>3,832</u>	<u>123,972,812</u>	<u>(123,976,644)</u>	<u>-</u>
Total Assets	<u>\$ 1,724,843</u>	<u>\$ 215,836,103</u>	<u>\$ (217,318,163)</u>	<u>\$ 242,783</u>
Liabilities - due to other governments	\$ 832,213	\$ 58,983,893	\$ (59,816,106)	\$ -
Liabilities - other liabilities	<u>892,630</u>	<u>90,864,593</u>	<u>(91,514,440)</u>	<u>242,783</u>
Total liabilities	<u>\$ 1,724,843</u>	<u>\$ 149,848,486</u>	<u>\$ (151,330,546)</u>	<u>\$ 242,783</u>

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STATISTICAL SECTION



CITY OF CONCORD, NEW HAMPSHIRE

STATISTICAL SECTION

The City of Concord's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

	<u>Page</u>
<i>Financial Trend Data:</i> These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	122 - 125
<i>Information on Revenue Capacity:</i> These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	126 - 130
<i>Debt Capacity Information:</i> These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	131 - 133
<i>Demographic and Economic Information:</i> These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	134 - 135
<i>Operating Information:</i> These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the service the government provides and the activities it performs.	136 - 138

City of Concord, New Hampshire

Net Assets by Component
 Last Ten Fiscal Years (1)
 (accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental Activities										
Invested in capital assets, net of related debt	\$ 27,719,446	\$ 32,237,423	\$ 35,137,392	\$ 43,016,795	\$ 53,651,076	\$ 61,819,702	\$ 66,566,664	\$ 70,966,637	\$ 69,642,960	\$ 71,316,684
Restricted	10,447,317	10,337,347	10,411,567	11,513,702	12,132,027	12,970,495	10,576,342	11,614,642	12,582,557	12,241,140
Unrestricted	24,538,884	22,220,069	23,262,390	21,209,276	18,577,263	16,400,737	15,559,497	13,778,355	17,718,246	16,800,855
Total governmental activities net assets	\$ 62,705,647	\$ 64,794,839	\$ 68,811,349	\$ 75,739,773	\$ 84,360,366	\$ 91,190,934	\$ 92,702,503	\$ 96,369,634	\$ 99,943,763	\$ 100,366,679
Business-type activities										
Invested in capital assets, net of related debt	\$ 72,517,390	\$ 104,744,370	\$ 104,436,255	\$ 104,696,142	\$ 103,870,146	\$ 104,711,008	\$ 104,127,148	\$ 104,095,897	\$ 103,659,124	\$ 103,454,627
Restricted	1,237,551	1,168,856	692,378	1,409,447	1,604,674	1,467,712	1,326,168	1,180,931	1,042,044	892,459
Unrestricted	5,529,626	8,489,449	9,617,980	7,957,766	7,796,545	5,820,390	5,235,417	4,864,595	5,643,666	5,877,988
Total business-type activities net assets	\$ 79,284,667	\$ 114,412,675	\$ 114,746,613	\$ 114,063,355	\$ 113,271,365	\$ 112,099,110	\$ 110,688,733	\$ 110,141,423	\$ 110,344,834	\$ 110,215,074
Primary government										
Invested in capital assets, net of related debt	\$ 100,236,836	\$ 136,981,793	\$ 139,573,647	\$ 147,712,937	\$ 157,521,222	\$ 166,530,710	\$ 170,693,812	\$ 175,062,534	\$ 173,302,084	\$ 174,771,311
Restricted	11,684,868	11,506,203	11,103,945	12,923,149	13,736,701	14,438,207	11,902,510	12,795,573	13,624,601	13,123,589
Unrestricted	30,068,510	30,719,518	32,880,370	29,167,042	26,373,808	22,321,127	20,794,914	18,642,960	23,361,912	22,678,843
Total primary government net assets	\$ 141,990,214	\$ 179,207,514	\$ 183,557,962	\$ 189,803,128	\$ 197,631,731	\$ 203,290,044	\$ 203,391,236	\$ 206,501,057	\$ 210,288,597	\$ 210,573,753

Data Source:
 Audited Financial Statements

Notes:
 (1) The City will continue to annually report information until this schedule includes 10 fiscal years.

City of Concord, New Hampshire

Change in Net Assets
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General government	\$ 4,699,269	\$ 5,105,363	\$ 5,852,175	\$ 5,170,467	\$ 5,965,465	\$ 5,246,062	\$ 6,104,117	\$ 6,852,912	\$ 7,145,023	\$ 8,190,946
Public safety	13,275,889	15,183,859	16,071,793	17,832,430	16,969,365	19,956,305	21,144,583	21,069,118	22,584,828	24,766,159
General services	8,754,445	11,941,871	10,873,904	10,581,792	11,211,510	12,186,012	11,572,079	11,290,119	12,693,473	10,390,070
Community development	2,129,166	2,602,838	2,991,350	3,187,532	3,535,844	4,160,843	4,041,973	3,815,308	4,223,189	4,824,312
Leisure and information services	2,007,340	2,053,398	2,099,580	2,195,694	2,368,707	2,276,316	2,459,002	2,142,763	2,574,830	4,049,806
Human services	1,011,854	1,071,795	1,033,242	1,060,845	1,038,484	705,177	807,682	788,564	775,026	773,578
Interest	1,165,149	1,098,847	954,439	1,247,922	1,411,040	1,763,217	1,410,990	1,778,927	1,511,198	1,447,573
Miscellaneous	1,018,438	1,032,980	1,052,585	1,047,619	483,671	195,830	53,928	-	-	-
Total governmental activities expenses	34,081,530	40,100,951	40,929,069	42,324,301	44,904,086	46,491,562	47,504,354	47,717,731	51,607,567	54,242,244
Business-type activities:										
Water services	3,658,207	4,628,808	4,833,091	5,228,999	5,084,681	5,129,399	4,959,863	4,870,370	4,883,528	5,005,723
Wastewater services	4,540,857	5,094,814	5,536,027	6,048,556	5,751,772	6,138,395	6,436,028	6,368,985	6,247,273	6,285,448
Solid waste services	N/A	N/A	N/A	N/A	N/A	N/A	3,729,839	4,085,706	4,301,512	4,335,580
Other (nonmajor)	4,059,707	4,259,873	4,391,311	4,807,391	4,968,056	5,009,056	1,433,136	1,275,645	1,323,741	1,275,958
Total business-type activities expenses	12,258,771	13,983,495	14,760,429	16,084,946	15,824,509	16,276,850	16,558,668	16,800,708	16,756,054	16,902,689
Total primary government expenses	\$ 46,320,301	\$ 54,084,446	\$ 55,689,498	\$ 58,409,247	\$ 60,728,595	\$ 62,768,412	\$ 64,063,022	\$ 64,518,439	\$ 68,363,621	\$ 71,144,933
Program Revenues										
Governmental activities:										
Charges for services										
General government	\$ 2,591,154	\$ 2,657,221	\$ 2,783,810	\$ 2,625,179	\$ 3,223,376	\$ 2,765,164	\$ 1,458,413	\$ 1,484,734	\$ 1,525,841	\$ 1,930,291
Public safety	1,192,461	1,351,556	1,835,850	1,906,741	2,521,339	2,444,300	3,048,743	3,128,313	3,507,165	3,776,767
General services	-	233,590	280,993	320,889	318,029	325,078	298,894	273,935	451,890	116,418
Community development	1,131,158	1,468,925	1,488,041	2,126,301	1,190,109	1,172,608	1,131,134	1,280,954	1,450,878	1,212,966
Leisure and information services	351,754	367,484	366,244	387,741	426,243	417,470	482,798	523,031	502,022	721,780
Human services	125,806	34,189	16,258	31,890	155,657	178,394	12,330	41,063	17,968	-
Total charges for services	5,392,333	6,112,925	6,751,196	7,398,541	7,834,753	7,301,014	6,412,110	6,732,030	7,455,162	7,758,222
Operating grants and contributions	445,882	246,597	701,185	542,808	488,719	607,301	1,496,391	1,016,770	739,160	2,181,740
Capital grants and contributions	2,889,350	2,781,319	2,393,988	3,233,739	3,266,416	4,350,418	2,004,840	2,196,019	2,840,477	2,400,917
Total governmental activities program revenues	8,407,565	9,140,841	9,946,369	11,175,088	11,669,888	12,258,733	9,823,441	9,947,819	10,834,799	12,340,879
Business-type activities:										
Water services	4,449,813	4,788,605	4,801,521	4,885,520	4,853,295	5,112,600	4,918,822	5,100,517	5,363,947	5,339,039
Wastewater services	4,475,390	4,710,144	4,778,328	4,949,344	5,377,820	5,505,914	5,593,025	5,716,639	6,346,565	6,510,709
Solid waste services	-	-	-	-	-	-	1,761,418	3,213,003	2,895,021	2,940,170
Other (nonmajor)	2,709,684	2,949,539	3,046,267	3,240,470	3,228,133	3,301,298	1,303,735	1,358,042	1,310,157	1,272,183
Total charges for services	11,634,887	12,428,288	12,626,116	13,075,334	13,459,248	13,919,812	13,577,000	15,388,201	15,915,690	16,062,101
Operating grants and contributions	458,121	67,487	-	-	-	-	243,344	228,384	188,928	290,323
Capital grants and contributions	-	-	1,353,013	178,634	337,083	177,098	268,581	201,882	162,701	41,241
Total business-type activities program revenues	12,093,008	12,495,775	13,979,129	13,253,968	13,796,311	14,096,910	14,088,925	15,818,447	16,267,317	16,393,665
Total primary government program revenues	\$ 20,500,573	\$ 21,636,616	\$ 23,925,498	\$ 24,429,056	\$ 25,386,199	\$ 26,355,643	\$ 23,912,366	\$ 25,766,266	\$ 27,102,116	\$ 28,734,544
Net (Expenses) Revenue										
Governmental activities	\$ (25,653,965)	\$ (30,980,310)	\$ (31,082,700)	\$ (31,149,213)	\$ (33,314,198)	\$ (34,232,829)	\$ (37,770,913)	\$ (37,769,912)	\$ (40,672,768)	\$ (41,901,365)
Business-type activities	(165,763)	(1,487,120)	(781,309)	(2,826,978)	(2,028,188)	(2,179,940)	(2,469,941)	(782,259)	(488,737)	(509,024)
Total Primary government net expense	\$ (25,819,728)	\$ (32,447,430)	\$ (31,864,009)	\$ (33,976,191)	\$ (35,342,386)	\$ (36,412,769)	\$ (40,240,854)	\$ (38,552,171)	\$ (41,161,505)	\$ (42,410,389)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property tax	\$ 27,299,574	\$ 26,732,772	\$ 30,526,322	\$ 32,152,307	\$ 33,483,212	\$ 36,055,134	\$ 37,718,000	\$ 37,883,982	\$ 39,939,045	\$ 38,875,330
Penalties, interest and other taxes	705,748	627,012	619,051	668,354	639,602	754,891	804,871	885,170	1,267,571	1,037,812
Grants and contributions not restricted to specific programs	4,239,191	3,645,776	1,931,245	2,220,594	3,502,469	1,694,459	1,165,149	900	832	704
Investment income	1,151,559	1,030,007	1,458,842	2,483,994	3,728,057	1,552,449	(564,036)	1,066,457	2,233,996	611,071
Miscellaneous	609,523	636,327	945,897	747,187	967,053	987,429	743,489	1,563,028	1,165,035	1,486,553
Transfers, net	(603,720)	(866,090)	(504,054)	(510,572)	(447,769)	(451,881)	(830,487)	5,213	(43,843)	31,630
Permanent fund contributions	288,676	368,034	121,907	315,773	161,167	470,918	245,495	222,293	184,281	273,181
Total governmental activities	33,690,549	32,173,838	35,099,210	38,077,637	41,934,791	41,083,397	39,282,482	41,427,043	44,746,897	42,316,281
Business-type activities:										
Grants and contributions not restricted to specific programs	215,538	301,458	341,461	1,073,364	310,313	141,327	-	-	-	-
Investment income	180,880	117,515	189,382	435,083	457,032	345,891	197,313	178,641	150,328	68,834
Miscellaneous	90,031	12,427	90,341	124,681	21,094	68,586	31,784	61,521	7,977	342,060
Transfers, net	603,720	866,090	504,054	510,572	447,769	451,881	830,487	(5,213)	43,843	(31,630)
Total business-type activities	1,070,169	1,297,486	1,115,238	2,143,720	1,236,209	1,007,685	1,059,564	234,949	202,148	379,264
Total primary government	\$ 34,760,718	\$ 33,471,326	\$ 36,214,448	\$ 40,221,357	\$ 43,170,999	\$ 42,071,082	\$ 40,342,046	\$ 41,661,992	\$ 44,949,045	\$ 42,695,545
Change in Net Assets										
Governmental activities	\$ 8,038,584	\$ 1,213,528	\$ 4,016,510	\$ 6,928,424	\$ 6,820,593	\$ 6,830,568	\$ 1,511,569	\$ 3,657,131	\$ 4,074,129	\$ 414,916
Business-type activities	904,406	(189,832)	333,938	(683,258)	(791,890)	(1,172,255)	(1,410,377)	(547,310)	(286,589)	(129,760)
Total primary government	\$ 8,940,990	\$ 1,023,696	\$ 4,350,448	\$ 6,245,166	\$ 7,628,603	\$ 5,658,313	\$ 101,192	\$ 3,109,821	\$ 3,787,540	\$ 285,156
Data Source										
Audited Financial Statements										

City of Concord, New Hampshire

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011 ⁽¹⁾	2012
General Fund										
Reserved	\$ 3,213,486	\$ 2,944,821	\$ 2,666,156	\$ 1,789,574	\$ 2,270,638	\$ 1,300,105	\$ 1,169,269	\$ 966,768	\$ -	\$ -
Unreserved	5,423,862	4,832,349	4,639,091	5,329,762	3,453,608	4,447,779	5,302,478	7,025,545	-	-
Nonspendable	-	-	-	-	-	-	-	-	181,815	152,871
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	4,316,925	4,938,869
Assigned	-	-	-	-	-	-	-	-	1,355,353	894,000
Unassigned	-	-	-	-	-	-	-	-	6,736,075	8,168,250
Total General Fund	\$ 8,637,348	\$ 7,777,170	\$ 7,305,247	\$ 7,119,336	\$ 5,724,246	\$ 5,747,884	\$ 6,471,747	\$ 7,992,313	\$ 12,590,168	\$ 14,153,990
Other Governmental Funds										
Reserved	\$ 6,781,340	\$ 6,960,094	\$ 7,563,030	\$ 7,733,404	\$ 8,686,203	\$ 13,154,406	\$ 11,784,460	\$ 10,652,150	\$ -	\$ -
Unreserved:										
Special Revenue Funds	15,601,153	11,439,627	9,436,221	8,738,047	8,651,431	9,077,496	7,675,674	8,124,307	-	-
Capital Project Funds	8,360,192	12,792,394	13,490,784	20,587,665	14,906,493	5,017,047	4,261,481	3,500,587	-	-
Debt Service	315,549	313,569	507,276	591,867	657,335	760,163	856,787	1,248,100	-	-
Nonspendable	-	-	-	-	-	-	-	-	9,239,526	9,394,226
Restricted	-	-	-	-	-	-	-	-	4,214,191	2,803,781
Committed	-	-	-	-	-	-	-	-	10,842,872	9,916,209
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	(915)	(1,290)
Total Other Funds	\$ 31,058,234	\$ 31,505,694	\$ 30,999,311	\$ 37,650,983	\$ 32,901,462	\$ 28,009,112	\$ 24,578,402	\$ 23,525,144	\$ 24,295,674	\$ 22,112,926

Data Source
Audited Financial Statements

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

City of Concord, New Hampshire

Change in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenues										
Taxes	\$ 27,851,023	\$ 27,147,062	\$ 30,179,005	\$ 31,748,630	\$ 33,143,681	\$ 35,087,252	\$ 37,282,375	\$ 37,659,356	\$ 39,407,949	\$ 40,430,610
Licenses and permits	1,026,830	1,072,522	1,124,663	1,479,654	1,030,239	1,089,628	825,833	712,811	1,112,391	1,119,219
Intergovernmental	5,392,793	5,140,299	4,147,436	3,903,521	2,862,450	3,442,121	3,442,853	2,687,051	2,732,763	4,415,890
Charges for services	4,368,060	5,042,083	5,626,533	5,918,886	6,638,525	6,211,386	5,586,277	6,019,719	6,293,673	6,639,003
Investment income	1,151,558	1,030,007	1,540,642	2,508,864	3,729,057	1,552,449	(564,323)	1,066,457	2,234,008	618,261
Contributions and miscellaneous	2,787,852	2,647,842	2,515,904	3,560,162	4,543,349	5,423,293	3,023,671	3,216,792	3,186,673	2,972,587
Total revenues	42,578,116	42,079,815	45,134,183	49,119,717	51,937,301	52,806,129	49,596,786	51,362,186	54,967,457	56,195,570
Expenditures by Function										
General government	4,729,374	5,076,134	5,798,104	5,125,653	5,455,316	5,159,601	5,900,248	6,589,039	6,841,119	7,793,292
Public safety	13,773,463	15,047,387	15,457,287	17,053,365	18,120,382	18,728,040	19,410,584	19,621,616	21,114,273	22,716,619
General services	6,260,486	6,014,020	6,895,328	6,990,518	7,096,899	8,243,164	8,249,871	7,394,625	7,797,609	6,522,464
Community development	2,119,951	2,561,361	2,655,668	3,042,749	2,432,444	3,317,979	3,007,202	2,881,251	2,865,969	3,020,346
Leisure and information services	1,993,027	2,039,864	2,071,709	2,156,899	2,249,001	2,147,866	2,230,489	1,952,782	2,029,908	3,629,417
Human services	1,007,444	1,071,539	1,029,900	1,056,671	1,033,422	697,719	789,101	749,114	752,485	735,447
Employee benefits	223,763	273,821	334,904	441,505	555,182	656,039	328,542	445,033	661,188	2,327,580
Miscellaneous	1,024,650	1,032,981	1,052,585	968,568	1,762,956	195,830	53,929	131,653	45,481	3,722
Debt service										
Principal	2,833,402	2,807,263	3,127,175	3,416,587	4,075,251	4,823,966	4,220,938	4,594,563	4,369,633	4,531,234
Interest	1,200,095	974,982	939,967	1,043,828	1,245,528	1,855,218	1,597,727	1,555,289	1,516,016	1,547,441
Capital outlay	8,300,094	9,660,162	9,760,998	16,928,041	24,240,722	11,397,517	9,935,126	7,479,876	6,624,538	8,352,413
Total expenditures	43,465,759	46,559,514	49,123,625	58,224,384	68,267,103	57,222,959	55,723,857	53,394,841	54,618,229	61,179,975
Excess of revenues	(887,643)	(4,479,699)	(3,989,442)	(9,104,667)	(16,329,802)	(4,416,830)	(6,127,071)	(2,032,655)	349,228	(4,984,405)
Other Financing Sources (Uses)										
Bond proceeds	-	4,829,750	3,515,200	16,081,000	10,632,860	-	4,250,710	2,494,750	5,063,000	4,333,851
Transfers in	11,231,164	4,530,751	3,494,232	4,958,316	5,874,169	3,520,143	3,862,715	3,462,513	3,818,374	4,042,411
Transfers out	(11,834,884)	(5,293,530)	(3,998,286)	(5,468,888)	(6,321,938)	(3,972,025)	(4,693,201)	(3,457,300)	(3,862,217)	(4,010,783)
Total other financing sources (uses)	(603,720)	4,066,971	3,011,146	15,570,428	10,185,191	(451,882)	3,420,224	2,499,963	5,019,157	4,365,479
Net Change in fund balances	(1,491,363)	(412,728)	(978,296)	6,465,761	(6,144,611)	(4,868,712)	(2,706,847)	467,308	5,368,385	(618,926)
Debt Service as a percentage of non-capital outlay expenditures										
Data Source	11.47%	10.25%	10.33%	10.80%	12.09%	14.58%	12.71%	13.39%	11.80%	11.52%
Audited Financial Statements										

Notes:

City of Concord, New Hampshire

General Government Tax Revenues by Source Last Ten Fiscal Years

Fiscal Year	Property Taxes	Timber Tax	Excavation Tax	Motor Vehicle Registrations	Boat Registrations	Payment in Lieu of Taxes		Total
2012	\$ 34,628,966	\$ 17,648	\$ -	\$ 5,118,581	\$ -	\$ 665,415	\$ -	40,430,610
2011	33,748,980	24,146	964	5,023,729	-	610,130	-	39,407,949
2010	32,012,232	18,310	174	5,001,592	-	627,048	-	37,659,356
2009	31,459,024	12,107	405	5,192,228	-	618,611	-	37,282,375
2008	29,233,127	7,582	9	5,326,909	-	519,625	-	35,087,252
2007	27,057,926	20,398	3,358	5,491,026	-	570,973	-	33,143,681
2006	25,549,119	26,010	3,307	5,636,297	4,218	529,679	-	31,748,630
2005	24,158,630	26,337	76	5,508,184	4,602	481,176	-	30,179,005
2004	21,326,896	22,791	-	5,364,606	2,904	429,865	-	27,147,062
2003	22,251,895	13,098	5,814	5,181,868	2,600	395,748	-	27,851,023

Data Source
Audited Financial Statements

City of Concord, New Hampshire

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

Fiscal Year	Local Assessed Value (1)			Utilities	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								
2012	\$ 1,906,265,900	\$ 1,347,356,500	\$ 89,655,300	\$ 3,343,277,700	\$ 24,768,929	\$ 3,318,508,771	\$ 21.70	\$ 3,708,962,523	90.1%	
2011	2,044,179,500	1,353,777,300	88,363,700	3,486,320,500	28,874,609	3,457,445,891	20.35	3,871,416,766	90.1%	
2010	2,233,343,000	1,366,847,500	83,544,100	3,683,734,600	29,018,887	3,654,715,713	18.98	4,044,243,693	91.1%	
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%	
2008	2,666,661,400	1,444,077,300	123,884,800	4,234,623,500	38,829,492	4,195,794,008	17.43	4,408,573,930	96.1%	
2007	2,715,013,500	1,311,668,800	119,115,400	4,145,797,700	40,371,086	4,105,426,614	17.26	4,269,260,047	97.1%	
2006	2,477,724,500	1,170,940,000	111,931,500	3,760,596,000	34,805,148	3,725,790,852	17.66	3,934,309,242	95.6%	
2005	2,057,589,800	1,252,139,500	105,362,400	3,415,091,700	26,017,000	3,389,074,700	18.35	3,644,167,000	93.7%	
2004	1,538,174,100	718,878,400	86,240,100	2,343,292,600	18,415,000	2,324,877,600	25.55	3,184,764,000	73.6%	
2003	1,503,051,700	805,186,600	81,308,800	2,389,547,100	19,169,000	2,370,378,100	23.99	2,855,877,000	83.7%	

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

Property Tax Rates per \$1,000 of Assessed Value Direct and Overlapping Governments Last Ten Fiscal Years

Fiscal Year	Concord Direct Rates										Overlapping Rate		
	City		Total		Local School		State School		Total			County	Total
	City	Total	School	City	School	School	School	School	Direct				
2012	\$ 8.72	\$ 8.72	\$ 10.39	\$ 2.59	\$ 12.98	\$ 21.70	\$ 2.90	\$ 24.60			\$	\$ 24.60	
2011	8.19	8.19	9.65	2.51	12.16	20.35	2.81	23.16				23.16	
2010	7.49	7.49	9.14	2.35	11.49	18.98	2.69	21.67				21.67	
2009	6.84	6.84	9.01	2.14	11.15	17.99	2.50	20.49				20.49	
2008	6.55	6.55	8.75	2.13	10.88	17.43	2.20	19.63				19.63	
2007	6.28	6.28	8.70	2.26	10.98	17.26	1.96	19.22				19.22	
2006	6.57	6.57	8.61	2.48	11.09	17.66	2.11	19.77				19.77	
2005	6.82	6.82	8.69	2.84	11.53	18.35	2.02	20.37				20.37	
2004	9.49	9.49	10.65	5.41	16.06	25.55	2.52	28.07				28.07	
2003	8.90	8.90	9.73	5.36	15.09	23.99	2.41	26.40				26.40	

Fiscal Year	Penacook Direct Rates										Overlapping Rate		
	City		Total		Local School		State School		Total			County	Total
	City	Total	School	City	School	School	School	School	Direct				
2012	\$ 8.72	\$ 8.72	\$ 12.57	\$ 2.56	\$ 15.13	\$ 23.85	\$ 2.90	\$ 26.75			\$	\$ 26.75	
2011	8.19	8.19	12.11	2.57	14.68	22.87	2.81	25.68				25.68	
2010	7.49	7.49	11.41	2.42	13.83	21.32	2.69	24.01				24.01	
2009	6.84	6.84	11.22	2.18	13.40	20.24	2.50	22.74				22.74	
2008	6.55	6.55	10.18	2.16	12.34	18.89	2.20	21.09				21.09	
2007	6.28	6.28	9.14	2.43	11.57	17.85	1.96	19.81				19.81	
2006	6.57	6.57	9.84	2.46	12.30	18.87	2.11	20.98				20.98	
2005	6.82	6.82	11.08	2.91	13.99	20.81	2.02	22.83				22.83	
2004	9.49	9.49	14.33	5.19	19.52	29.01	2.52	31.53				31.53	
2003	8.90	8.90	12.40	5.44	17.84	26.74	2.41	29.15				29.15	

Data Source
NH State Department of Revenue Administration, "Tax Rate Calculation"

City of Concord, New Hampshire

Principal Taxpayers

Current Year and Nine Years Ago

Taxpayer	Type of Business	2012 Net Taxable Assessed Value	Rank	Percentage of Total Assessed Value	2003 Net Taxable Assessed Value	Rank	Percentage of Net Assessed Value
Wheelabrator Concord Co LP (formerly SES Concord Company, LP)	Mail	\$ 67,489,900	1	1.76 %	\$ 23,533,000	6	0.99 %
Steepgate mail, LLC	Trash to Energy	65,583,400	2	1.71	58,318,000	1	2.46
UNH/L Energy Systems, Inc (formerly Concord Electric Company, LP)	Utility	45,453,900	3	1.19	29,521,000	3	1.25
Energy/North Natural Gas Inc	Utility	31,380,500	4	0.82	14,117,000	9	0.60
Walmart/Sam's Club	Retail	31,060,500	5	0.81	26,732,000	4	1.13
St Paul's School	Private School	28,540,300	6	0.74	22,073,000	7	0.93
Capital Region Health Care Development	Health Care	26,048,900	7	0.68	24,706,000	5	1.04
Hodjies Properties Inc	Rentals	25,684,200	8	0.67	32,847,000	2	1.39
Hodges Development Corp	Rentals	23,080,000	9	0.60	-	-	-
Eddy Plaza Associates Inc	Retail	22,220,100	10	0.58	14,361,000	8	0.61
McKerley Healthcare Center/Nursing	Health Care	-	-	-	11,550,000	10	0.49
Total Principal Taxpayers		366,541,700		11.04 %	257,758,000		10.89 %
Total Net Assessed Taxable Value		\$ 3,318,508,771			\$ 2,370,378,000		

Data Source
City of Concord Tax Warrant

City of Concord, New Hampshire

Property Tax Levies and Collections Last Ten Fiscal Years

Tax Year (1)	Property Tax Levied for:		Collected within the Fiscal Year of the Levy		Subsequent Tax lien Collections	Balance at end of Current Fiscal year		Total Collections to Date	
	Fiscal Year	Amount	Fiscal Year	Amount		Fiscal year	Amount	Amount	% of Levy
2011	\$ 92,246,890	\$ 90,471,786	98.1%		\$ 295,163	\$ 1,479,941	\$ 90,766,949	98.4	%
2010	90,288,009	88,050,231	97.5%		388,256	1,849,522	88,438,487	98.0	
2009	89,364,495	87,058,646	97.4%		262,295	2,043,554	87,320,941	97.7	
2008	89,495,403	87,291,314	97.5%		270,475	1,933,614	87,561,789	97.8	
2007	83,179,918	81,235,289	97.7%		346,868	1,597,761	81,582,157	98.1	
2006	79,322,705	78,171,510	98.5%		-	1,151,195	78,171,510	98.5	
2005	74,270,000	73,359,000	98.8%		-	911,000	73,359,000	98.8	
2004	70,219,000	69,625,000	99.2%		252,000	342,000	69,877,000	99.5	
2003	66,169,000	65,582,000	99.1%		569,000	18,000	66,151,000	100.0	
2002	63,416,000	62,681,000	98.8%		714,000	21,000	63,395,000	100.0	

Data Source:
Audited Internal Financial Statements, Property Tax Warrants and Reports of Tax Lien Executions

Notes:
Once a lien is executed a taxpayer has 2 years and 1 day to redeem the taxes before a Deed is executed
Amounts are estimated to the nearest thousand

(1) Fiscal year 2012 is the City's tax year 2011.

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	General Obligation Bonds	General Obligation Bonds				
2012	\$ 40,161,251	\$ 27,072,972	\$ 67,234,223	\$ 1,569	5.36 %	2.03 %		
2011	40,031,119	26,601,474	66,632,593	1,557	5.45	1.93		
2010	38,882,692	27,547,146	66,429,838	1,503	6.84	1.82		
2009	40,860,105	27,175,987	68,036,092	1,540	7.01	1.58		
2008	40,934,133	25,377,493	66,311,626	1,509	6.87	1.58		
2007	45,758,099	28,369,871	74,127,970	1,687	7.68	1.81		
2006	39,200,390	22,566,126	61,766,516	1,431	5.53	1.66		
2005	26,510,977	20,858,880	47,369,857	1,105	4.27	1.40		
2004	26,087,136	22,886,280	48,973,416	1,154	4.42	2.11		
2003	23,936,932	20,669,237	44,606,169	1,067	4.24	1.88		

Data Sources:
 Audited Financial Statements
 U.S. Census Bureau
 Assessors Department MS-1 Report

City of Concord, New Hampshire

**Computation of Overlapping Debt
Merrimack County Long Term Debt
Last Ten Calendar Years**

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Direct Debt:										
City of Concord										
Net General Obligation Debt Outstanding	\$ 23,937,000	\$ 26,087,000	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 38,882,692	\$ 40,031,119	\$ 40,161,251
Percentage Applicable to Government	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Amount Applicable to Government	\$ 23,937,000	\$ 26,087,000	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 38,882,692	\$ 40,031,119	\$ 40,161,251
Subtotal Direct Debt	\$ 23,937,000	\$ 26,087,000	\$ 26,511,000	\$ 39,200,390	\$ 45,758,099	\$ 40,934,133	\$ 40,860,105	\$ 38,882,692	\$ 40,031,119	\$ 40,161,251
Overlapping Debt:										
Merrimack County										
Net General Obligation Debt Outstanding	\$ 2,050,000	\$ 13,650,000	\$ 27,850,000	\$ 26,240,000	\$ 47,630,000	\$ 68,100,000	\$ 64,650,000	\$ 61,200,000	\$ 58,000,000	\$ 54,800,000
Percentage Applicable to Government (1)	26.35%	26.12%	25.88%	25.27%	25.56%	25.87%	26.13%	25.71%	25.44%	25.14%
Amount Applicable to Government	\$ 540,175	\$ 3,565,380	\$ 7,207,580	\$ 6,630,848	\$ 12,174,228	\$ 17,617,470	\$ 16,893,045	\$ 15,734,520	\$ 14,755,200	\$ 13,774,254
Concord School District										
Net General Obligation Debt Outstanding	\$ 24,004,000	\$ 21,586,000	\$ 19,289,000	\$ 16,929,484	\$ 14,867,062	\$ 12,977,812	\$ 11,116,401	\$ 9,813,895	\$ 66,958,729	\$ 64,151,495
Percentage Applicable to Government (1)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Amount Applicable to Government	\$ 24,004,000	\$ 21,586,000	\$ 19,289,000	\$ 16,929,484	\$ 14,867,062	\$ 12,977,812	\$ 11,116,401	\$ 9,813,895	\$ 66,958,729	\$ 64,151,495
Merrimack Valley School District										
Net General Obligation Debt Outstanding	\$ 7,380,000	\$ 5,940,000	\$ 6,831,000	\$ 19,840,000	\$ 19,760,000	\$ 16,865,000	\$ 13,890,000	\$ 9,910,000	\$ 5,940,000	\$ 3,960,000
Percentage Applicable to Government (1)	25.90%	25.86%	25.67%	25.24%	25.51%	25.24%	25.18%	25.36%	25.79%	26.24%
Amount Applicable to Government	\$ 1,911,420	\$ 1,536,084	\$ 1,753,518	\$ 5,007,616	\$ 5,040,776	\$ 4,256,726	\$ 3,497,502	\$ 2,513,176	\$ 1,531,926	\$ 1,038,954
Subtotal Overlapping Debt	\$ 26,455,595	\$ 26,687,464	\$ 28,250,998	\$ 28,567,948	\$ 32,082,066	\$ 34,852,008	\$ 31,506,948	\$ 28,161,591	\$ 83,245,855	\$ 78,964,703
Grand Total	\$ 50,392,595	\$ 52,774,464	\$ 54,761,998	\$ 67,768,338	\$ 77,840,165	\$ 75,786,141	\$ 72,367,053	\$ 67,044,283	\$ 123,276,974	\$ 119,125,954

Data Source:
School District Finance Departments.

City of Concord, New Hampshire

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Base Value for Debt Limits (1)	\$ 2,938,724,000	\$ 3,270,961,000	\$ 3,695,730,000	\$ 4,007,515,023	\$ 4,286,124,163	\$ 4,436,535,484	\$ 4,390,660,275	\$ 4,020,634,140	\$ 3,851,394,810	\$ 3,698,748,087
Legal Debt Limits (% of Base Value)										
General - 1.75% thru 1998, 3% 1999 on (2)	\$ 86,161,720	\$ 98,128,630	\$ 110,871,900	\$ 120,225,451	\$ 128,563,725	\$ 133,096,065	\$ 131,719,808	\$ 120,619,024	\$ 115,541,844	\$ 110,662,443
Water - 10% (2)	293,872,400	327,096,100	368,573,000	400,751,502	428,612,416	443,653,548	439,066,028	402,063,414	385,139,481	368,874,809
Issued Debt at June 30	\$ 44,606,000	\$ 48,973,000	\$ 47,370,000	\$ 61,766,516	\$ 74,127,970	\$ 66,311,626	\$ 68,036,092	\$ 66,429,838	\$ 66,632,593	\$ 67,234,223
Total Issued Debt at June 30	(11,792,000)	(13,912,000)	(12,676,000)	(13,056,546)	(11,760,998)	(10,305,044)	(11,855,335)	(11,435,119)	(11,768,711)	(11,930,388)
Less Water Fund	(8,150,000)	(8,166,000)	(7,418,000)	(8,673,880)	(15,811,823)	(14,367,749)	(14,707,852)	(15,519,027)	(14,350,763)	(14,059,897)
Less Sewer Fund (3)	(4,295,000)	(3,950,000)	(3,605,000)	(13,421,000)	(12,975,000)	(12,280,000)	(11,570,000)	(10,899,000)	(10,130,000)	(9,347,000)
Less Landfill Debt (3)	(2,392,000)	(2,187,000)	(1,981,000)	(1,769,946)	(1,560,291)	(1,621,196)	(1,375,946)	(1,136,332)	(900,425)	(668,901)
Authorized Unissued at June 30	9,516,000	12,710,000	26,681,000	11,639,672	5,167,672	14,161,972	9,008,972	7,850,672	5,367,672	6,033,172
Total Authorized Unissued Debt at June 30	-	-	-	-	-	-	-	-	(80,000)	(80,000)
Less Golf Fund	-	-	-	-	-	-	-	-	(475,000)	-
Less Arena Fund	-	-	-	-	-	-	-	-	(175,000)	(150,000)
Less Water Fund	(1,325,000)	-	-	-	(1,150,000)	(3,017,000)	(1,130,500)	(697,000)	(175,000)	(150,000)
Less Sewer Fund (3)	(5,270,000)	(8,780,000)	(8,705,000)	(387,672)	(117,672)	(2,570,672)	(1,390,672)	(392,672)	(552,672)	(2,168,172)
Less Tax Increment Debt (3)	-	-	-	-	-	-	-	(285,000)	(285,000)	-
Total Debt Subject to general limit	\$ 20,898,000	\$ 24,688,000	\$ 39,666,000	\$ 36,097,144	\$ 35,920,258	\$ 36,311,937	\$ 35,014,759	\$ 33,916,360	\$ 33,282,694	\$ 34,863,037
Legal Debt Margin										
General	\$ 67,263,720	\$ 73,440,830	\$ 71,205,900	\$ 84,128,307	\$ 92,663,467	\$ 96,784,128	\$ 96,705,049	\$ 86,702,664	\$ 82,259,150	\$ 75,799,406
Water Fund	\$ 280,765,400	\$ 313,184,100	\$ 356,897,000	\$ 387,694,956	\$ 415,701,818	\$ 430,331,504	\$ 426,080,193	\$ 389,931,285	\$ 373,195,770	\$ 356,794,421
% of Legal Debt Limits Used										
General	23.7%	25.2%	35.8%	30.0%	27.9%	27.3%	26.6%	28.1%	28.8%	31.5%
Water Fund	4.0%	4.3%	3.4%	3.3%	2.7%	2.3%	2.7%	2.8%	3.1%	3.2%

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

Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (in thousands)	Per Capita Income	Unemployment Rate
2012	42,841 *	\$ 1,255,156	\$ 29,298 **	4.90 % ***
2011	42,807	1,222,011	28,547	4.80
2010	44,358	974,811	21,976	5.20
2009	44,186	971,032	21,976	6.40
2008	44,140	970,021	21,976	3.80
2007	43,935	965,516	21,976	2.70
2006	43,170	1,117,110	25,877	3.20
2005	42,887	1,109,787	25,877	3.10
2004	42,440	1,107,047	26,085	3.00
2003	41,792	1,051,361	25,157	2.70

* Population as of December 31, 2011 as estimated by Concord Planning Division.

** Based on 2010 census -- American Community Survey by the US Census

*** Unemployment rate is based on June of every year and is not seasonably adjusted.

City of Concord, New Hampshire

Principal Employers Current Year and Nine Years Ago

Employer	2012			2006 ⁽²⁾		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
State of New Hampshire	7,300	1	34.21 %	10,523	1	48.03 %
Concord Hospital	3,400	2	15.93	2,811	2	12.83
Steeplegate Regional Mall	1,233	3	5.78	1,233	3	5.63
Concord School District	892	4	4.18	985	4	4.50
Lincoln Financial Group (formerly Jefferson-Pilot Financial)	581	5	2.72	652	5	2.98
Sanel Auto Parts	540	6	2.53	-	-	-
Market Basket	513	7	2.40	-	-	-
Merrimack Valley School District	500	8	2.34	500	8	2.28
City of Concord	451	9	2.11	505	7	2.30
Genesis Care - (formerly Pleasant View Retirement)	425	10	1.99	392	9	1.79
Merrimack County	-	-	-	650	6	2.97
Total Principal Employers	15,835		74.19 %	18,251		83.31 %
Total City Employment	21,340 ⁽¹⁾			21,910		

Data Source
 Final Official Statements for City of Concord bond issues and information provided by City's Economic Development Dept.
 NA = Information is not available.
 (1) Based on labor force residing in Concord - NHDES September 2012
 (2) Principal Employer information was unavailable for 2003, 2004 & 2005

City of Concord, New Hampshire

City Government Employees by Division - Full Time Equivalents Last Ten Fiscal Years

Departments	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
City Manager	3.0	3.0	3.0	3.0	3.0	4.0	3.5	3.2	3.2	3.0
Legal	8.0	8.0	9.0	9.0	9.0	9.0	9.0	9.6	9.6	9.6
Assessing	6.5	6.5	6.5	7.0	6.5	6.5	6.5	6.3	6.0	6.0
Personnel	3.2	3.2	3.6	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Finance/Control	7.0	8.0	8.0	7.6	7.6	7.6	7.6	6.0	5.5	6.0
Finance/Treas	8.6	8.6	8.6	8.6	8.0	8.0	8.0	7.7	7.5	7.5
Finance/Purch	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance/OMB	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.5	3.5
Info Technology	4.0	5.0	5.0	5.0	6.0	6.0	6.0	5.0	6.0	6.0
City Clerk	3.0	3.0	3.6	3.6	3.6	3.6	3.6	3.5	3.6	3.6
Gen Gov	45.3	47.3	49.3	49.8	49.7	50.7	50.2	50.2	50.9	51.2
Police	105.2	105.2	105.2	106.2	105.0	98.2	98.1	96.5	97.7	99.7
Police-Parking	9.6	9.6	9.6	9.6	9.6	9.6	9.6	9.6	8.6	8.6
Fire	115.7	115.7	117.7	117.7	115.2	115.0	114.7	107.0	107.0	106.0
Public Safety	230.5	230.5	232.5	233.5	229.8	222.8	222.4	213.1	213.3	214.3
Administration	19.0	19.0	18.0	17.5	17.5	17.5	17.5	16.5	16.5	16.5
Hwys & Util Sys	42.0	42.0	42.0	42.0	42.0	43.0	44.0	41.0	41.0	41.0
Grounds	25.0	25.0	25.0	25.0	25.0	24.0	23.0	21.0	21.0	21.0
Temporary	14.7	14.7	14.7	13.7	12.8	13.1	12.9	11.9	11.9	11.9
Public Properties	19.0	19.0	21.0	21.0	20.5	21.0	21.5	19.0	19.0	19.0
Vehicle Maint	13.0	13.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0
Water & Sewer	27.0	27.0	27.0	26.0	26.0	26.0	26.0	26.0	24.0	24.0
General Svcs	159.7	159.7	160.7	158.2	156.8	157.6	157.9	147.4	145.4	145.4
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Planning	5.5	5.5	5.5	5.5	4.5	4.0	4.0	4.0	4.0	4.0
Business Devel	2.0	2.0	2.0	2.0	2.0	1.0	0.6	0.0	0.0	0.0
Bldg & Code Svcs	11.5	11.5	11.5	11.5	11.5	11.5	11.8	10.3	10.3	10.1
Engineering Svcs	18.5	18.5	17.5	17.6	18.6	19.6	19.6	18.0	18.0	17.0
Grants Admin	0.5	0.5	0.5	0.5	0.5	1.0	0.5	0.2	0.2	0.0
Comm Devel	40.0	40.0	39.0	39.1	39.1	39.1	38.5	34.5	34.5	33.1
Library	27.3	27.3	25.3	25.1	25.1	24.5	23.5	20.2	19.6	19.6
Recreation	12.2	12.2	12.5	10.7	10.0	9.7	10.0	9.8	10.0	10.6
Leisure Services	39.5	39.5	37.8	35.8	35.1	34.2	33.5	30.0	29.6	30.2
Human Services	4.7	4.5	4.7	4.7						
Grand Totals	519.7	521.7	524.0	521.1	515.1	509.1	507.1	479.7	478.3	478.8

Data Source

Budgeted Positions per City of Concord Budget. Full time equivalent based on 40 hours per week.

City of Concord, New Hampshire

Operating Indicators by Function Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Police										
Physical arrests	2,864	2,770	3,215	2,978	2,928	2,749	3,095	3,044	2,796	2,837
Traffic violations	7,031	6,041	5,950	5,768	5,548	4,535	5,455	5,325	3,993	3,576
Parking violations	44,056	44,899	43,648	49,216	39,318	40,625	37,749	34,860	28,458	25,541
Fire and Rescue										
Calls answered	6,554	6,803	7,095	7,565	7,875	7,529	7,321	6,882	7,327	7,182
General services - Solid waste										
Refuse collected (tons)	na	na	na	17,603	17,081	16,370	10,884	8,311	11,722	11,478
Recycling (tons) Note: Recycle program started Oct 2005	na	na	na	1,356	1,962	1,976	2,063	3,391	3,555	3,677
General services - Streets										
Streets resurfaced (miles)	na	na	na	16	18	23	4	3	6	1
Potholes repaired	na	na	na	14,895	7,934	11,335	10,100	4,176	7,780	5,210
Water										
Average daily consumption (in thousands of gallons)	4,639	4,840	4,840	4,910	4,910	3,740	3,744	3,348	3,761	3,792
Sewage System:										
Daily average treatment (millions of gallons)										
Concord Plant	4,530	4,600	4,570	4,605	4,680	4,730	4,540	4,360	4,580	4,100
Penacook Plant	458	578	573	575	585	610	570	530	460	490

Data Source

Various city departments

Notes:

na = Information is not available.

City of Concord, New Hampshire

Capital Asset Statistics by Function Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Police										
Number of stations	1	1	1	1	1	1	1	1	1	1
Number of patrol units	16	16	16	15	15	15	15	15	15	15
Fire and Rescue										
Number of stations	4	4	4	4	4	4	4	4	4	4
Number of ladder trucks	2	2	2	2	2	2	2	2	2	2
Number of pumps	5	6	6	6	6	6	5	5	5	5
Number of support vehicles	5	5	5	8	7	7	6	6	6	6
General Services - Streets										
Miles of streets	272	338	338	339	340	341	327	327	327	327
Number of traffic lights (in sets)	na	na	92	92	97	97	75	77	77	71
Number of street lights	2,068	2,178	2,183	2,183	2,128	2,130	2,130	2,130	2,130	*2,213
General Services - Culture and Recreation:										
Number of parks	16	21	20	20	20	20	20	20	20	20
Swimming pools	7	7	7	7	7	7	7	7	7	7
Tennis courts	21	21	21	21	21	21	21	21	21	21
Water										
Water main (miles)	183	215	169	169	170	171	172	172	172	172
Maximum daily capacity (thousands of gallons)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sewage System:										
Sanitary sewers (miles)	141	141	141	141	142	142	152	152	152	155
Maximum daily capacity of treatment (thousands of gallons)	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100
Concord Plant	4,200	4,200	4,200	4,200	4,200	2,370	2,370	2,370	2,370	2,370
Penacook Plant										

Data Source

Various city departments

* Includes ornamental lights

2-20

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CITY OF CONCORD

Report to Council, Recommendation From FPAC

FROM: Brian LeBrun – Deputy City Manager Finance
DATE: January 18, 2013
SUBJECT: FPAC Recommendation on Fiscal Policy Statement and adoption of Fund Balance Policy

Recommendation

Accept and approve this report on the Proposed Fiscal Policy Statement for FY2012-13 and Fund Balance Policy as recommended by the Fiscal Policy Advisory Committee.

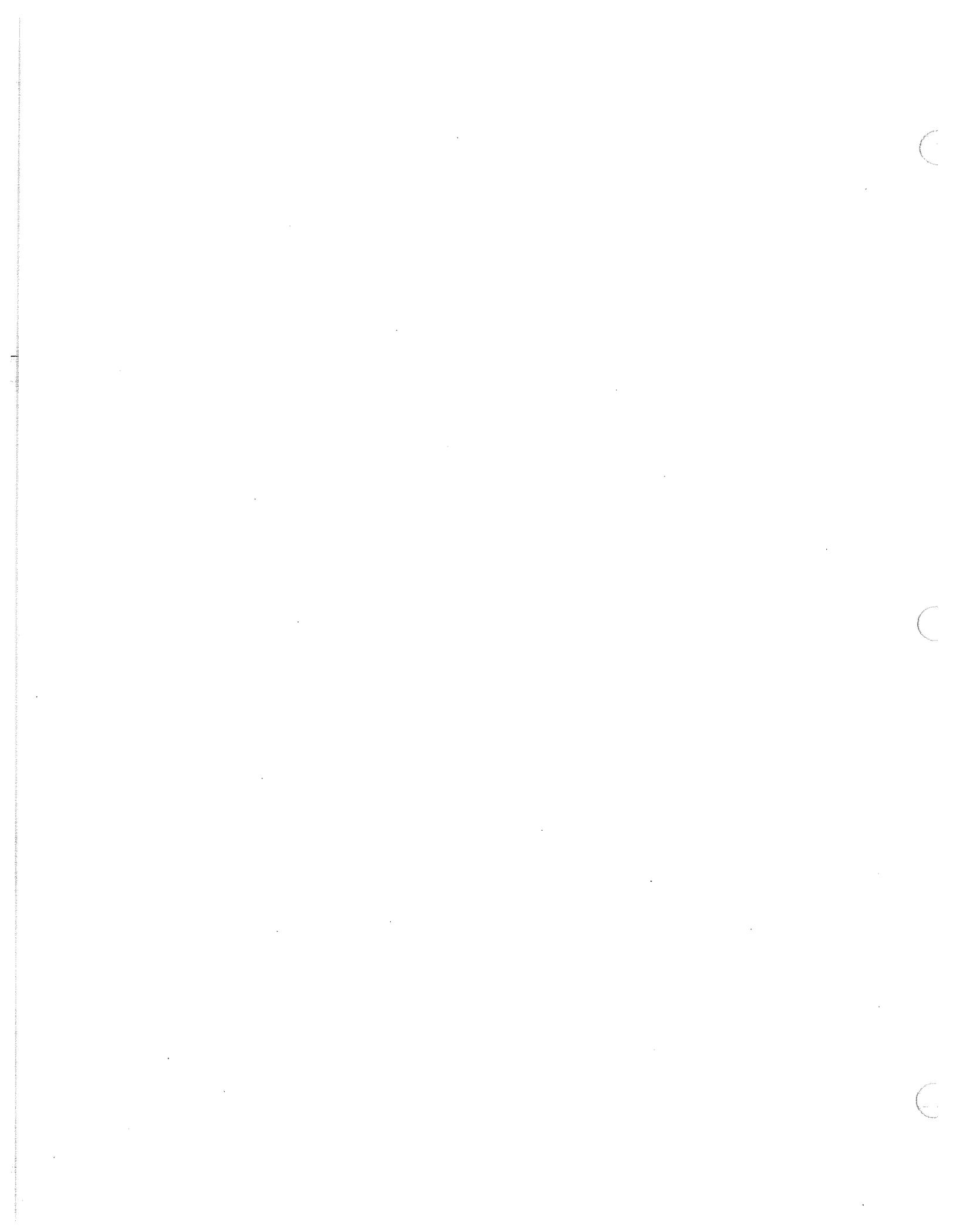
Background

The City's Fiscal Policy Advisory Committee (FPAC) regularly reviews the City's fiscal goals as established in its Fiscal Policy Statement and makes recommendations for revision. The last Fiscal Policy Statement update was approved by City Council in February 2012.

Discussion

The recommended changes to the Proposed Fiscal Policy Statement for 2012-13 are attached. Additions are underlined and deletions are shown with strikethrough. Also included is a clean copy of the new proposed statement.

The FY 2012-13 goals revision recommends more significant changes including rewording, consolidation and renumbering of many of the goals. Additionally, based on recommendations from the City's independent auditing firm Melanson Heath and CO, PA, presented here is a new fund balance policy. This policy addresses the City's fund balance goals, categories and capital spending priorities in one comprehensive document. References to fund balances in the FY 2012-13 proposed Fiscal Policy Statement have been removed and a note added to reference the new Fund Balance Policy. This fund balance policy is to be used in conjunction with the City's Fiscal Policy statement.



CONCORD CITY COUNCIL

PROPOSED FISCAL GOALS FOR 2012-2013

A. FINANCIAL STRATEGIC PLAN

Goal A1 In accordance with City Council priorities, develop a strategic financial plan.

B. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Goal B1 Complete Consolidated Annual Financial Report (CAFR) and apply for Government Finance Officers Association (GFOA) award for excellence in achievement by December 31.

C. BUDGETARY AND FINANCIAL MANAGEMENT

Goal C1 Comply with Government Finance Officers Association best practices where applicable.

D. CAPITAL IMPROVEMENTS

Goal D1 Fund and utilize capital reserve funds when available and appropriate to help provide a stable programmed approach to funding high priority capital needs.

Goal D2 Commit 3% of General Fund Appropriations towards Capital Improvement Plan.

Goal D3 Annually, prepare a ten year Capital Improvement Plan and consider future operation and maintenance costs as part of the projection.

Goal D4: Whenever possible and practical restore and continue a street restoration and repair reserve funded through a dedicated tax millage sufficient to fund an ongoing street restoration and repair program. Explore funding alternatives for the annual pavement program.

E. CASH MANAGEMENT

Goal E1 Aggressively pursue collection of property taxes and all other receivables due the City.

F. DEBT MANAGEMENT

Goal F1 Limit General Fund debt service expenditures to no more than 10% of total appropriations

Goal F2 Manage debt burden to 70% payoff within 10 years.

G. EMPLOYEE COMPENSATION AND BENEFITS

- Goal G1 Review compensation plan every 3-5 years for comparability to other municipalities and the private sector.
- Goal G2 Create an incentive program to reward high achieving employees that are not covered as part of a collective bargaining agreement. Recipients should be no more than 5% of non-contractual work force and amounts shall be no more than 2% of employee's annual salary.
- Goal G3 Reduce the annual escalation of health insurance benefit costs by getting the employees and retirees to bear an equitable portion of annual premium increases and consider the cost of Health Insurance, Retirement and other related benefits when determining wage increases for both contractual and non-contractual employees.
- Goal G4 Review retiree health insurance cost structure.

H. ENTERPRISE, SPECIAL REVENUE AND OTHER FUNDS MANAGEMENT

- Goal H1 Maintain financially self-supporting enterprise funds with healthy financial positions.
- Goal H2 Maintain infrastructure, plant and facilities, and financial management, using best proven industry-wide practices to assure regulatory compliance, system reliability and minimize the risk of infrastructure failure.
- Goal H3 Support planned economic development to attract and retain businesses through competitive rates and fees.
- Goal H4 Water: Promote water conservation.
- Goal H5 Other Funds. Other special revenue funds and trust funds shall only be used to support intended expenditures, i.e. Cemetery Perpetual Care and General Maintenance, Cemetery Flowers and Library Books and those created specifically for the purpose of supporting general capital and maintenance expenditures
- Goal H6 Every attempt shall be made to allocate General Fund overhead costs to enterprise and special revenue funds on a fair and consistent basis.

I. FUND BALANCES

- Goal I1 See separate Fund Balance, Reserves and CIP Spending Priority Policy

J. MUNICIPAL SERVICES AND REVENUES

- Goal J1 Promote efforts to reduce expense growth for all City expenses.
- Goal J2 Promote efforts to increase revenues and find new revenue sources wherever possible.
- Goal J3 Promote competitiveness with both the public and private sector in the delivery of its services. Benchmarking should be promoted for all city services. Assess aspects of municipal operations for which privatization could reduce municipal costs.
- Goal J4 Evaluate the impact of subsurface utilities and other entities on road maintenance and repairs, and recover all costs that can be fairly allocated to those utilities/entities.
- Goal J5 Review impact fee coverage and the application of the impact fee ordinance.
- Goal J6 Explore the possibility of developing endowment funding or selected sponsorship for activities, such as Human Services, library and recreation programs and facilities.
- Goal J7 Consider an entrepreneurial approach to enhancing revenues. This should be done without detracting from the provision of public services to the City. It should generate a reasonable annual return on investment and expose the City to minimal financial risk.
- Goal J8 Periodically, conduct a thorough review of the City's fees and charges and recommend changes to the City Council as necessary.
- Goal J9 Seek payments in-lieu-of taxes from charitable institutions, and other governmental agencies that benefit from or receive city services.

K. TAX RATE MANAGEMENT

- Goal K1 Maintain a tax rate management policy that limits tax rate growth to near CPI level plus real new growth in property valuation.
- Goal K2 Tax rate target for the upcoming fiscal year budget should be recommended to City Council no later than the February Fiscal Policy Advisory Committee (FPAC) meeting.

Revised 7/11/2012
Revised 1/21/2012
Revised 4/22/2010
Revised 8/9/06
Updated 5/31/05

Revised 4/12/04
Revised 01/2003
Revised 2/2002
Revised 12/2000
Revised 11/1999
Revised 11/1998
Revised 12/1997

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CONCORD CITY COUNCIL

ADOPTED PROPOSED FISCAL POLICY STATEMENT GOALS FOR 2011-2012-2012-2013

A. FINANCIAL STRATEGIC PLAN

Goal A1 In accordance with City Council priorities, develop a strategic financial plan.

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a. FPAC proposed updates to City Council by December 31 annually.

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b. City Council approves updates by February 28 annually.

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B. ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Goal B1 Complete Consolidated Annual Financial Report (CAFR) and apply for Government Finance Officers Association (GFOA) award for excellence in achievement by December 31.

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C. BUDGETARY AND FINANCIAL MANAGEMENT

Goal B1C1 Examine multi year budgeting as a concept for streamlining the budget preparation process. There should be no loss in quality of the budget process or adverse financial impacts as a result of moving to multi year budgeting. Prepare multi year budget to coincide with off cycle of State budget.

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Goal B2C21 Adhere to Recommended Practices for State and Local Government as approved by the Government Finance Officers Association (GFOA) where applicable. Periodically, the City Administration should report to the Fiscal Policy Advisory Committee on progress and compliance. Comply with Government Finance Officers Association GFOA best practices where applicable.

D. CAPITAL IMPROVEMENTS

Goal C1-D1 Fund and utilize capital reserve funds when available and appropriate to help provide a stable programmed approach to funding high priority capital needs, when available

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Goal C2-D2 Sustain general fund supported capital expenditures at least at the level of 3% of general fund expenditures and continue to focus on necessary rebuilding, repair and maintenance. Commit 3% of General Fund Appropriations towards CIP Capital Improvement Plan.

Goal ~~E3D3~~ Continue the annual Council Capital Improvement Program review process as a useful and meaningful tool for long range planning. Council needs the opportunity to review and address the longer range projects in the CIP (i.e., the year 2-10 projects). Annually, prepare a ten year Capital Improvement Plan and consider future O&M operation and maintenance costs as part of the projection.

Goal ~~E4D4~~: Whenever possible and practical restore and continue a street restoration and repair reserve funded through a dedicated tax millage sufficient to fund an ongoing street restoration and repair program. Explore funding alternatives for the annual pavement program.

Goal ~~C5~~ In the capital planning process and plan, identify and consider costs to future generations through the use of life cycle and total cost of ownership concepts.

~~D. E. CASH MANAGEMENT~~

Goal ~~D4E1~~ Aggressively pursue collection of property taxes and other bills for services provided by the City. All available legal means should be used to collect from those who are delinquent. all other receivables due the City.

~~F.E. DEBT MANAGEMENT~~

Goal ~~E1-F1~~ As a general guideline appropriations for long term debt service, excluding self supporting debt, shall not exceed 10% of the total expenditures of the City general fund. Limit General Fund debt service expenditures to no more than 10% of total appropriations

Goal ~~E2F2~~ The City should be cognizant of its higher than average debt burden and shall continue to offset its impact through rapid payback. An average payback of greater than 70% in 10 years shall be targeted at current debt levels. Increased debt levels shall be offset by correspondingly accelerated payback. Manage debt burden to 70% payoff within 10 years.

~~G.F. EMPLOYEE COMPENSATION AND BENEFITS~~

Goal ~~F4G1~~ Historically, the biggest factors forcing budget growth are increases in employee compensation and increased benefits costs. The City should have a compensation and benefit program that: (a) reflects the value of work performed by our employees; (b) includes incentives for superior job performance; (c) compares favorably with the compensation and benefits paid for similar work in the private and public sectors, and (d) considers the ability of the community to pay. Both our employees and the public must understand the mutual respect that such a policy warrants. Review

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compensation plan every 3-5 years for comparability to other municipalities and the private sector.

G Goal G2 Create an incentive program to reward high achieving employees that are not covered as part of a collective bargaining agreement. Recipients should be no more than 5% of non-contractual work force and amounts shall be no more than 2% of employee's annual salary.

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Goal F2-G3 Continue the municipal policy on wage and salary increases which evaluates the increased cost of health insurance and other benefits as a part of the total compensation package. Reduce the annual escalation of health insurance benefit costs by getting the employees and retirees to bear an equitable portion of annual premium increases and consider the cost of Health Insurance, Retirement and other related benefits when determining wage increases for both contractual and non-contractual employees.

Goal F3-G4 Implement GASB 45 Other Post Employment Benefits accounting principles within the City's Comprehensive Annual Financial Report (CAFR) and pursue the appropriate benefit and financing arrangements and find ways to reduce the obligation. Review retiree health insurance cost structure.

GH. WATER AND SEWER ENTERPRISE, SPECIAL REVENUE AND OTHER FUNDS MANAGEMENT

Goal G4H1 Maintain financially self-supporting enterprise funds with healthy financial positions, credibility and accountability through reliable management of operating results.

Goal G2H2 Maintain water and sewer infrastructure, plant and facilities, and financial management (and conduct financial, plant and facilities management) using best, proven industry-wide practices to assure regulatory compliance, system reliability and to minimize the risk of infrastructure failure.

Goal G3H3 Assure Maintain rate stability by and avoiding large rate increases.

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Accomplish this, in part, by attaining and maintaining over time operating, capital and rate stabilization reserves of 25%,¹ 25%,² and 10%,³ respectively.

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Goal G4H63 Support planned economic development to attract and retain businesses through competitive rates and fees.

Goal G5H74 Water: Promote water conservation.

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¹ 25% operating expenses less debt service and pay as you go capital. Approximately \$600,000.

² 25% of debt service or no less than \$500,000.

³ Rate stabilization reserve—10% of operating revenue or no less than \$500,000.

Goal H85 Other Funds. Other special revenue funds and trust funds shall only be used to support intended expenditures, i.e. Cemetery Perpetual Care and General Maintenance, Cemetery Flowers and Library Books and those created specifically for the purpose of supporting general capital and maintenance expenditures

Goal H6 Every attempt shall be made to allocate General Fund overhead costs to enterprise and special revenue funds on a fair and consistent basis.

HI. FUND BALANCES

~~Goal H11 General Fund. By FY 20152017, the City should achieve and thereafter maintain an Unassigned fund balance of at least 15% of general fund appropriationsachieve and maintain an unassigned General Fund, fund balance of 17.5% of operating expenses. See separate Fund Balance, Reserves and CIP Spending Priority Policy~~

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~~Goal I2 Maintain a balanced General Fund budget so that current revenues equal or exceed current appropriations and overlay.~~

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~~Goal I1I3 Enterprise and Special Revenue Funds. Maintain reserve levels as a percentage of operating budget expenses, including debt service and capital outlay, as follows: The enterprise funds should target working capital reserves that are the following percentages of total budget, including debt service and capital expenditures: (a)1) Water & Sewer see Goal G330% ; (b)2) Golf Course 5%; % 3)(c) Arena 10% ; and (d) 4) Parking 10% 5) Airport 10%. The Fiscal Policy Advisory Committee should review these target levels for possible updating in connection with the fiscal 2011-2012 goal review.~~

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~~Goal I3 General Fund. Having achieved a balanced budget in FY 2010, going forward, maintain a balanced General Fund budget such that current revenues equal or exceed current appropriations and overlay.~~

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II. MUNICIPAL SERVICES AND REVENUES

~~Goal H-J1 City Administration shall employ best efforts to control or reduce the rate of growth in net General Fund non-capital expenditures taking into account the rate of growth of Concord's population and assessable property, general price increases, and the long term growth of revenues.Promote efforts to reduce expense growth for all City expenses.~~

~~Goal IJ2 Promote efforts to increase revenues and find new revenue sources wherever possible.~~

~~Goal I2-IJ3 Promote competitiveness with both the public and private sector in the delivery of its services. Benchmarking should be promoted for all city services.~~

Assess aspects of municipal operations for which privatization could reduce municipal costs.

J. OTHER FUNDS MANAGEMENT

Goal JJ4 Evaluate the impact of subsurface utilities and other entities on road maintenance and repairs, and recover all costs that can be fairly allocated to those utilities/entities.

~~Goal JJ5 Goal J1 Ensure that all other funds, including the Golf Course, Arena, Parking, Airport, Engineering Inspections and Conservation Property Management are fully self-sufficient, including capital expenses. Manage revenues, expenses and find other ways, as reasonably necessary to achieve this goal.~~

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Review impact fee coverage and the application of the impact fee ordinance.

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~~Goal KJ56 Explore the possibility of developing endowment funding or selected sponsorship for activities, such as Human Services, library and recreation programs and facilities.~~

~~Goal KJ67 Consider an entrepreneurial approach to enhancing revenues. This should be done without detracting from the provision of public services to the City. It should generate a reasonable annual return on investment and expose the City to minimal financial risk.~~

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~~Goal KJ78 Annually/periodically, conduct a thorough review of the City's fees and charges and recommend changes to the City Council as necessary.~~

~~Goal KJ89 Seek payments in-lieu-of taxes from charitable institutions, and other governmental agencies that benefit from or receive city services. Goal J2 Parking Fund. Use the Parking Fund exclusively for parking and parking related expenses.~~

~~Goal J3 — Other Funds. Other special revenue funds and trust funds should not be used to balance municipal budgets while providing for trust indentures that permit or require expenditures to meet budgetary requirements such as Cemetery Perpetual Care and General Maintenance, Cemetery Flowers and Library Books and those created specifically for the purpose of supporting general capital and maintenance expenditures.~~

~~K. — REVENUE DIVERSIFICATION AND FUND TRANSFERS~~

~~Goal K1 — Allocate a portion of enterprise activity costs to user fees as a preferred way of assuring that the property tax exempt state and federal governments and non-profit organizations pay their fair share of certain municipal costs.~~

~~Goal K2 — General Fund administrative services and costs shall be allocated to enterprise and other similar activities such as parking and airport.~~

- ~~a) The Water, Sewer, Everett Arena, Beaver Meadow Golf Course, Airport Fund and Parking Meter funds should reimburse the general fund for administrative overhead costs at a level no less than that established by the budget based formula used since 1992.~~
- ~~b) The impact of subsurface utilities on road maintenance costs should be objectively evaluated by the administration. Subsurface utilities should reimburse the general fund for capital street repair costs which can be fairly allocated to the presence of subsurface utilities in our streets.~~
- ~~c) Other funds such as the Engineering Inspection, Solid Waste and Conservation Property Management should be periodically evaluated for the purpose of considering the viability of these and similar funds making a contribution to the overall administrative burden shouldered by the General Fund~~

~~Goal K3 — Explore opportunities for development of other enterprise fund activities.~~

~~Goal K4 — Continue to review impact fee coverage and the application of the impact fee ordinance.~~

~~Goal K5 — Explore the possibility of developing endowment funding or selected sponsorship for activities, such as Human Services, library and recreation programs and facilities.~~

~~Goal K6 — Consider an entrepreneurial approach to enhancing revenues. This should be done without detracting from the provision of public services to the City. It should generate a reasonable annual return on investment and expose the City to minimal financial risk.~~

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~~Goal K7~~ At least biannually, City Council should conduct a thorough review of the City's fees and charges to determine the sufficiency of the fee and charge rates and consider the adequacy of the current schedule of fees and charges. Market analysis and Activity-Based Costing should play a role in this endeavor.

~~Goal K8~~ Seek payments in lieu of taxes from charitable agencies and other governmental agencies that benefit from or receive city services. In the absence of obtaining such payments, the City should pursue methods of receiving payments for general government service whenever possible and practical.

~~L~~ LK. TAX RATE MANAGEMENT

~~Goal L1K1~~ Maintain a long-range tax rate management policy that strives to match budget growth to real tax base growth and further strives to reduce expenditures as well as increase revenues that limits tax rate growth to near CPI level plus real new growth in property valuation.

~~Goal L2K2~~ The annual municipal tax rate target should be proposed by the City Manager to the Fiscal Policy Advisory Committee for eventual recommendation to and adoption by the City Council no later than the regular February City Council meeting. Tax rate target for the upcoming fiscal year budget should be recommended to City Council no later than the February FPAC/Fiscal Policy Advisory Committee (FPAC) meeting.

~~Revised~~ 7/11/2012

~~Revised~~ 1/21/2012

Revised 4/22/2010

Revised 8/9/06

Updated 5/31/05

Revised 4/12/04

Revised 01/2003

Revised 2/2002

Revised 12/2000

Revised 11/1999

Revised 11/1998

Revised 12/1997

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City of Concord
New Hampshire

OPERATING POLICIES & PROCEDURES

City of Concord, NH

DEPARTMENT OF FINANCE

Title

FUND BALANCE, RESERVES AND CIP SPENDING PRIORITY POLICY

Major Classification

DEPUTY CITY MANAGER - FINANCE

Original Effective Date

Revision - No. & Date

Procedure No.

Page No

Upon Council
Approval

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I. PURPOSE

This policy establishes the requirements for prudent care and management of City funds, provides for the proper execution of the City's fund balance to ensure the financial stability of the City, and codifies the spending priority of capital project revenues.

II. ACCOUNTABILITY

The City Manager and Deputy City Manager/Finance in conjunction with the City's Fiscal Policy Advisory Committee and City Council, shall oversee compliance of this policy.

III. DEFINITIONS

A. GASB Statement No. 54 – Governmental Accounting Standards Board Statement No. 54 as it relates to governmental fund balance reporting.

B. Fund Balance Classifications

1. Non-spendable – Portion of fund balance that cannot be spent because the balance is (a) not in spendable form or (b) legally or contractually required to be maintained intact. (example: inventory or permanent funds)
2. Restricted – Constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws/regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. (example: debt covenants or grant funds)
3. Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (Concord City Council). These funds cannot be used for any other purposes unless the same authority removes or changes the specified use by a similar action. The action to commit or remove/change the specific purpose should occur prior to the end of the reporting period, but any amount subject to the constraint may be determined in the subsequent period.
4. Assigned – Amounts that are constrained with the intent to use for specific purposes but are neither restricted nor committed. Intent should be expressed by (a) the governing body itself, (b) a committee, budget or finance, or (c) an official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
5. Unassigned – This is the residual classification for the General Fund. This represents amounts that have not been restricted, committed, or assigned to a specific purpose. The General Fund should be the only fund that reports a positive unassigned fund balance.



City of Concord
New Hampshire

OPERATING POLICIES & PROCEDURES

City of Concord, NH

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IV. POLICY

A. Requirements –

1. General Fund

- a. Unassigned fund balance – It is the policy of the City to achieve and maintain a general operating fund unassigned fund balance level of 17.5% of operating expenses by June 30, 2015.
- b. Assigned fund balance – Upon adoption of this policy, the City Council authorizes the City Manager to assign fund balance for a specific purpose; so long that said purpose is in keeping with this policy, the wishes of the City Council and its Fiscal Policy Advisory Committee, and is in the best interest of the City.
 - i. Utilization of Assigned fund balance will be presented to the City Council for action during the fiscal year immediately following the fiscal year of assignment.
 - ii. Any assigned fund balance not acted upon and/or utilized for the specific purpose for which the City Manager assigned will lapse to unassigned fund balance on June 30 of the fiscal year immediately following the fiscal year of assignment.
- c. Balanced Budget – It is the policy of the City Council to annually adopt a General fund operating budget such that current revenues equal or exceed current appropriations, overlay and war service credits.

2. Water and Sewer enterprise funds

- a. Operating fund reserves – It is the desire of the City to maintain financially self-supporting Water and Sewer Funds with rate stability and to avoid large rate increases. Therefore, it is the policy of the City to, over time, achieve and maintain operating, capital and rate stabilization reserves of:
 - i. Operating – 25% of operating expenses less debt service and pay as you go capital, approximately \$600,000
 - ii. Capital – 25% of debt service or no less than \$500,000
 - iii. Rate Stabilization – 10% of operating revenue or no less than \$500,000.

3. Other enterprise and Special revenue funds

- a. Operating fund reserves – It is the desire of the City to maintain financially self-supporting Other Enterprise and Special Revenue Funds with healthy financial



City of Concord
New Hampshire

OPERATING POLICIES & PROCEDURES

City of Concord, NH

DEPARTMENT OF FINANCE

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FUND BALANCE, RESERVES AND CIP SPENDING PRIORITY POLICY			
<i>Major Classification</i>			
DEPUTY CITY MANAGER - FINANCE			
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positions. Therefore it is the policy of the City to, over time, achieve and maintain working capital reserves of:

- i. Golf fund – a minimum of 5% of operating expenses including debt service and capital outlay
- ii. Arena fund – a minimum of 5% of operating expenses including debt service and capital outlay
- iii. Parking fund – a minimum of 10% of operating expenses including debt service and capital outlay
- iv. Airport fund – a minimum of 10% of operating expenses including debt service and capital outlay.

4. All funds

- a. CIP Spending priorities – It is the policy of the City to adopt spending priorities for capital projects approved by the City Council. Unless otherwise determined by the Deputy City Manager/Finance or the City Manager to be in the best interest of the City, expenditures for capital projects shall be spent according to the following funding hierarchy order:
 - i. Bonds/notes – expenditures as they relate to long term financing of a project will have the highest priority and be spent first.
 - ii. Grants and awards – expenditures as they relate to revenues from grants or other awards that are not intended to be paid back to the grantor shall have the second highest spending priority and shall be spent second.
 - iii. Capital Reserves – expenditures as they relate to revenues derived from capital reserve funds shall have the third highest spending priority and shall be spent third.
 - iv. Cash or Capital Transfers – expenditures as they relate to revenues derived from operating budget transfers shall have the lowest spending priority and shall be spent only after all available funds have been expended for the intended purpose.
 - v. Dependent funding sources – while it is understood that certain bonds/notes/grants/awards may have certain spending limitations or city matches attached to it, these funds shall be spent to their greatest extent possible to maximize the utilization of the funds in the above order.



City of Concord
New Hampshire

OPERATING POLICIES & PROCEDURES

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V. SIGNATURE

Approved by:

City Council

Date

Thomas J. Aspell, Jr. City Manager

Date

VI. REVISIONS

Action	Section(s)	Date	By
Original	All	Upon CC approval	BGL

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CITY OF CONCORD

REPORT TO CITY MANAGER, FINANCIAL STATEMENTS

FROM: Brian LeBrun – Deputy City Manager Finance
DATE: January 11, 2013
SUBJECT: December Fiscal Year-to-Date 2013 Financial Statements

The attached financial statements for the period ending December 31, 2012 represent 50% of the elapsed Fiscal Year 2013. The highlights of the City's financial status for this time period are represented by fund or groups of funds below. Comparisons are being made to the FY13 adopted budget or previous year FY12 same period results.

General Fund

Revenues:

- 1) With the 50% of the fiscal year elapsed, most revenue and expense lines appear to be on track. Trends that develop will be identified as early as possible. Notable items are listed below.
- 2) Finance
 - a. MV Registration and Title: Six months into the year, this line is slightly lagging projection at 49% of budget and ahead of Fiscal Year 12 actual by \$146,423.
 - b. Share of Debt Service: Note that budgeted State grant revenue and debt service expense related to one of the City's closed landfills was transferred from the Solid Waste Fund per recommendation of the City's outside auditors, Melanson Heath and Co.
 - c. Insurance Distributions and Credits: the City received \$315,100 from Primex as a premium holiday for workers compensation. While this amount was a reduction of the net bill submitted to the City of Concord, it was for premiums paid in previous years and recorded as revenue.
 - d. Advertising Revenue: This is a new line item for an advertising insert that is being mailed out with Motor Vehicle registrations. While budgeted at \$5,000, the Grappone Group secured the right to advertise for one year for \$25,080.

- 3) Fire
 - a. Ambulance Service Charges: As of December 31, this line is ahead of plan at 54% and ahead of Fiscal Year 2012 by \$220,900.
 - b. US Department of Homeland Security/FEMA – the Fire Department received \$17,500 in December as reimbursement for Hurricane Sandy. Year to date, FEMA reimbursements received are \$24,300.
- 4) CD
 - a. Building Permits: This revenue is 26% collected as of December 31. While there is a significant variance to FY12 actual year to date, it is in part due to a \$277,000 deferral into FY12.

Expenses:

- 1) Most expense items are on track and within budget expectations. It is important to recognize when reading these financial statements that FY13 has 52 pay periods. December YTD results represent 25 of 52 payrolls elapsed or 48%. This is the ratio that is important to use to compare wage lines to budget.
- 2) Property and Auto insurances – please note that both property and auto insurances have been charged for the full year in July. This is a change in practice from previous years.
- 3) Police Overtime – this expense line is 72% expended; However, when all wage categories are combined, wage expense is 48.8% expended, slightly ahead of projection but typical for this time of year. Full and part time wages alone are 46.4% expended year to date.
- 4) Fire Overtime – this expense line is 67% spent and \$110,000 higher than FY2012 as of December 31. Fire Department all wage expenses combined are 49.1% spent, when offset by FEMA and special duty revenues, this line is 48.5% spent only slightly ahead of target for this time of year. Overall budget is 49% spent, on target for this time of year.
- 5) Human Services Special Programs – this expense line is short of projections at 39% and lagging FY2012 expenses by \$23,500.

Major Enterprise and Special Revenue Funds:

Engineering Inspections Fund

No significant issues to discuss at this time.

Parking Fund

- 1) Parking Rental line is reporting a \$147,200 increase from FY2012 YTD. A portion of this is a reflection of a \$100,000 timing change of posting July to September billings to the current fiscal year and the balance is new revenues. For the previous fiscal years, this early billing had been posted to the year/month (June) in which the bills were sent out.
- 2) Metered parking is short of projection at 47% and \$11,400 behind FY2012.
- 3) Metered parking penalties are short of projection at 43% and \$25,200 behind FY2012.
- 4) Wage and benefit expenses are behind projections at 41.3% year to date.

Airport Fund

No significant issues to discuss at this time.

Golf Course Fund

This fund will be very closely monitored as the fiscal year progresses. As of December 31, operating revenues are \$6,300 higher than the same time period last year.

Also note September and December council budget actions summarized below:

FY2013 Budgeted revenues:

September 10, 2012 Council Action	(\$68,945)	reduced
December 10, 2012 Council Action	<u>67,451</u>	increased
Net decrease to revenue budget	(\$1,494)	

FY2013 Budgeted expenses:

September 10, 2012 Council Action	(\$46,210)	reduced
December 10, 2012 Council Action	<u>55,616</u>	increased
Net increase to expense budget	9,406	

The changes in September reflect anticipated reductions in revenue and expenses due to new FY2013 projections based on FY2012 year-end results. The December actions reflect the subsequent changes to the Pro shop and course operations.

Arena Fund

No significant issues to discuss at this time.

Solid Waste Fund

Note that budgeted State grant revenue and debt service expense related to one of the City's closed landfills was transferred to the General Fund per the recommendation of the City's outside auditors, Melanson Heath.

Water Fund

No significant issues to discuss at this time.

Sewer Fund

No significant issues to discuss at this time.

All departments do a great job of monitoring their individual divisions and departments. These statements, which are provided in this format on a monthly basis, will help articulate how the City is doing overall as the fiscal year progresses. Please give me a call if there are any questions or if you simply want to discuss the statements in general.

General Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 11 - Gen Fund										
REVENUE										
Property Taxes	32,691,833.00	8,511.00	32,700,344.00	3,243.33	.00	32,719,180.83	(18,836.83)	100	31,639,790.97	
Other Taxes	5,924,912.00	8,304.00	5,933,216.00	412,155.80	.00	3,140,710.03	2,792,505.97	53	3,004,518.58	
Franchise Fee	730,000.00	.00	730,000.00	.00	.00	364,019.37	365,980.63	50	355,233.55	
Intergovernmental-Federal	135,500.00	.00	135,500.00	35,289.39	.00	70,996.44	64,503.56	52	97,023.61	
Intergovernmental-State	2,789,490.00	24,135.00	2,813,625.00	1,896,538.88	.00	2,512,565.29	301,059.71	89	2,616,768.00	
Intergovernmental-Local	617,210.00	.00	617,210.00	244,316.50	.00	404,698.90	212,511.10	66	386,311.29	
Programs, Services & Products	2,832,006.00	.00	2,832,006.00	189,082.53	.00	1,499,996.21	1,332,009.79	53	1,413,903.31	
Rents, Leases & Use	251,390.00	.00	251,390.00	26,243.69	.00	172,249.68	79,140.32	69	112,210.44	
Applications, Reviews & Recording Fees	77,500.00	.00	77,500.00	314.00	.00	46,260.90	31,239.10	60	50,285.27	
Reports, Prints & Copies	37,600.00	.00	37,600.00	2,807.00	.00	17,334.91	20,265.09	46	15,411.99	
Fines, Penalties & Costs	722,000.00	.00	722,000.00	52,604.85	.00	260,685.82	461,314.18	36	299,324.82	
Licenses and Permits	1,008,482.00	.00	1,008,482.00	32,332.19	.00	351,661.29	656,820.71	35	719,559.68	
Investment Income	60,000.00	.00	60,000.00	6,369.18	.00	33,252.14	26,747.86	55	26,521.65	
Donations	5,700.00	.00	5,700.00	449.10	.00	3,149.85	2,550.15	55	7,770.25	
Miscellaneous-Other	1,725,420.00	.00	1,725,420.00	172,004.78	.00	1,191,688.79	533,731.21	69	1,293,283.06	
Other Financing Sources	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Transfers-In Trust	604,550.00	.00	604,550.00	20,000.00	.00	205,800.00	398,750.00	34	555,100.00	
Transfers-In Other	1,453,590.00	.00	1,453,590.00	123,839.15	.00	696,474.90	757,115.10	48	596,765.04	
Capital Contributions	25,250.00	.00	25,250.00	576.00	.00	9,796.76	15,453.24	39	11,933.60	
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00	
REVENUE TOTALS	\$51,692,433.00	\$40,950.00	\$51,733,383.00	\$3,218,166.37	\$0.00	\$43,700,522.11	\$8,032,860.89	84%	\$43,201,705.11	
EXPENSE										
Compensation	23,579,265.00	.00	23,579,265.00	1,728,991.39	.00	11,132,916.32	12,446,348.68	47	11,293,101.70	
Fringe Benefits	14,650,082.00	.00	14,650,082.00	1,333,690.60	1,031,167.09	7,229,941.89	6,388,973.02	56	6,997,849.95	
Outside Services	1,979,619.00	.00	1,979,619.00	147,242.77	163,933.60	953,685.77	861,999.63	56	905,153.67	
Supplies	2,393,770.00	.00	2,393,770.00	145,087.70	408,392.86	854,442.91	1,130,934.23	53	815,175.65	
Utilities	1,176,045.00	.00	1,176,045.00	117,824.21	.01	490,604.55	685,440.44	42	490,074.33	
Insurance	462,892.00	.00	462,892.00	22,329.47	.00	281,973.68	180,918.32	61	228,511.50	
Capital Outlay	165,080.00	.00	165,080.00	612.95	9,583.00	8,486.18	147,010.82	11	51,979.48	
Debt Service	4,513,110.00	211,020.00	4,724,130.00	4,195.24	750.00	1,528,618.25	3,194,761.75	32	1,680,675.83	
Miscellaneous	1,243,130.00	.00	1,243,130.00	29,166.28	299.65	434,369.19	808,461.16	35	462,001.60	
Allocated Costs	(605,080.00)	.00	(605,080.00)	(50,158.50)	.00	(299,612.00)	(305,468.00)	50	(306,423.02)	
Transfers Out	2,134,520.00	(170,070.00)	1,964,450.00	103,327.50	.00	1,027,165.00	937,285.00	52	1,178,000.00	
EXPENSE TOTALS	\$51,692,433.00	\$40,950.00	\$51,733,383.00	\$3,382,309.61	\$1,614,126.21	\$23,642,591.74	\$26,476,665.05	49%	\$23,796,100.69	

General Fund Budget by Account Class Report

Through 12/31/12
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 11 - Gen Fund Totals									
REVENUE TOTALS	51,692,433.00	40,950.00	51,733,383.00	3,218,166.37	.00	43,700,522.11	8,032,860.89	84	43,201,705.11
EXPENSE TOTALS	51,692,433.00	40,950.00	51,733,383.00	3,582,309.61	1,614,126.21	23,642,591.74	26,476,665.05	49	23,796,100.69
Fund 11 - Gen Fund Totals	\$0.00	\$0.00	\$0.00	(\$364,143.24)	(\$1,614,126.21)	\$20,057,930.37	(\$18,443,804.16)		\$19,405,604.42
Grand Totals									
REVENUE TOTALS	51,692,433.00	40,950.00	51,733,383.00	3,218,166.37	.00	43,700,522.11	8,032,860.89	84	43,201,705.11
EXPENSE TOTALS	51,692,433.00	40,950.00	51,733,383.00	3,582,309.61	1,614,126.21	23,642,591.74	26,476,665.05	49	23,796,100.69
Grand Totals	\$0.00	\$0.00	\$0.00	(\$364,143.24)	(\$1,614,126.21)	\$20,057,930.37	(\$18,443,804.16)		\$19,405,604.42

Engineering Inspections Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 2100 - Engineering Inspections Fund									
REVENUE									
Programs, Services & Products	175,000.00	.00	175,000.00	12,022.50	.00	63,564.62	111,435.38	36	64,209.26
Fines, Penalties & Costs	150.00	.00	150.00	3.31	.00	73.60	76.40	49	295.71
Licenses and Permits	76,250.00	.00	76,250.00	6,255.00	.00	39,634.00	36,616.00	52	49,040.88
Investment Income	500.00	.00	500.00	115.00	.00	522.00	(22.00)	104	295.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$251,900.00	\$0.00	\$251,900.00	\$18,395.81	\$0.00	\$103,794.22	\$148,105.78	41%	\$113,840.85
EXPENSE									
Compensation	157,990.00	.00	157,990.00	10,288.59	.00	60,883.06	97,106.94	39	65,291.82
Fringe Benefits	102,980.00	.00	102,980.00	6,569.06	.00	38,778.98	64,201.02	38	18,638.00
Outside Services	4,620.00	.00	4,620.00	353.75	.00	1,762.29	2,857.71	38	1,680.80
Supplies	3,250.00	.00	3,250.00	182.05	.00	1,274.17	1,975.83	39	1,219.81
Insurance	1,740.00	.00	1,740.00	117.29	.00	693.99	1,046.01	40	789.98
Capital Outlay	28,500.00	.00	28,500.00	.00	21,647.00	.00	6,853.00	76	.00
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers Out	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
EXPENSE TOTALS	\$300,580.00	\$0.00	\$300,580.00	\$17,510.74	\$21,647.00	\$103,392.49	\$175,540.51	42%	\$87,620.41
Fund 2100 - Engineering Inspections Fund Totals									
REVENUE TOTALS	251,900.00	.00	251,900.00	18,395.81	.00	103,794.22	148,105.78	41	113,840.85
EXPENSE TOTALS	300,580.00	.00	300,580.00	17,510.74	21,647.00	103,392.49	175,540.51	42	87,620.41
Fund 2100 - Engineering Inspections Fund Totals	(\$48,680.00)	\$0.00	(\$48,680.00)	\$885.07	(\$21,647.00)	\$401.73	(\$27,434.73)		\$26,220.44
Grand Totals									
REVENUE TOTALS	251,900.00	.00	251,900.00	18,395.81	.00	103,794.22	148,105.78	41	113,840.85
EXPENSE TOTALS	300,580.00	.00	300,580.00	17,510.74	21,647.00	103,392.49	175,540.51	42	87,620.41
Grand Totals	(\$48,680.00)	\$0.00	(\$48,680.00)	\$885.07	(\$21,647.00)	\$401.73	(\$27,434.73)		\$26,220.44

Parking Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 2200 - Parking Fund									
REVENUE									
Intergovernmental-State	.00	.00	.00	.00	.00	.00	.00	+++	.00
Programs, Services & Products	835,180.00	.00	835,180.00	67,414.06	.00	380,674.74	454,505.26	46	398,220.51
Rents, Leases & Use	463,332.00	.00	463,332.00	150.56	.00	347,850.36	115,481.64	75	200,650.68
Fines, Penalties & Costs	390,000.00	.00	390,000.00	26,126.60	.00	169,422.62	220,577.38	43	194,950.38
Investment Income	1,000.00	.00	1,000.00	133.00	.00	332.00	668.00	33	138.00
Miscellaneous-Other	500.00	.00	500.00	.00	.00	.00	500.00	0	9,344.81
Transfers-In Trust	2,744.00	.00	2,744.00	.00	.00	2,744.00	.00	100	.00
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Contributions	10,500.00	.00	10,500.00	.00	.00	.00	10,500.00	0	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$1,703,256.00	\$0.00	\$1,703,256.00	\$93,824.22	\$0.00	\$901,023.72	\$802,232.28	53%	\$803,304.38
EXPENSE									
Compensation	387,430.00	.00	387,430.00	25,421.81	.00	167,104.26	220,325.74	43	191,411.85
Fringe Benefits	211,910.00	.00	211,910.00	13,581.44	.00	81,794.27	130,115.73	39	93,909.50
Outside Services	191,510.00	.00	191,510.00	35,204.92	51,895.72	87,990.79	51,823.49	73	87,955.99
Supplies	42,780.00	.00	42,780.00	1,221.92	13,937.17	10,361.60	18,481.23	57	7,900.30
Utilities	60,150.00	.00	60,150.00	4,187.93	.00	19,348.30	40,801.70	32	30,879.08
Insurance	23,740.00	.00	23,740.00	289.84	.00	20,787.75	2,952.25	88	12,056.13
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	7,900.00
Debt Service	783,726.00	.00	783,726.00	.00	.00	509,003.03	274,722.97	65	440,649.76
Miscellaneous	79,563.00	.00	79,563.00	.00	.00	18,928.46	60,634.54	24	22,233.50
Allocated Costs	5,730.00	.00	5,730.00	477.50	.00	2,865.00	2,865.00	50	2,770.02
Transfers Out	167,850.00	.00	167,850.00	19,652.50	.00	84,855.00	82,995.00	51	132,855.00
(Gain) Loss on F/A Disposals	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$1,954,389.00	\$0.00	\$1,954,389.00	\$100,037.86	\$65,832.89	\$1,002,838.46	\$885,717.65	55%	\$1,030,521.13
Fund 2200 - Parking Fund Totals									
REVENUE TOTALS	1,703,256.00	.00	1,703,256.00	93,824.22	.00	901,023.72	802,232.28	53	803,304.38
EXPENSE TOTALS	1,954,389.00	.00	1,954,389.00	100,037.86	65,832.89	1,002,838.46	885,717.65	55	1,030,521.13
Fund 2200 - Parking Fund Totals	(\$251,133.00)	\$0.00	(\$251,133.00)	(\$6,213.64)	(\$65,832.89)	(\$101,814.74)	(\$83,485.37)		(\$227,216.75)
Grand Totals									
REVENUE TOTALS	1,703,256.00	.00	1,703,256.00	93,824.22	.00	901,023.72	802,232.28	53	803,304.38
EXPENSE TOTALS	1,954,389.00	.00	1,954,389.00	100,037.86	65,832.89	1,002,838.46	885,717.65	55	1,030,521.13
Grand Totals	(\$251,133.00)	\$0.00	(\$251,133.00)	(\$6,213.64)	(\$65,832.89)	(\$101,814.74)	(\$83,485.37)		(\$227,216.75)

Airport Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 2300 - Airport Fund									
REVENUE									
Intergovernmental-State	1,150.00	.00	1,150.00	.00	.00	.00	1,150.00	0	.00
Programs, Services & Products	12,913.00	.00	12,913.00	1,120.63	.00	7,440.65	5,472.35	58	7,200.27
Rents, Leases & Use	367,632.00	.00	367,632.00	74,879.98	.00	246,916.17	120,715.83	67	247,870.00
Fines, Penalties & Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	640.00	.00	640.00	202.00	.00	853.00	(213.00)	133	412.00
Miscellaneous-Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$382,335.00	\$0.00	\$382,335.00	\$76,202.61	\$0.00	\$255,209.82	\$127,125.18	67%	\$255,482.27
EXPENSE									
Compensation	67,250.00	.00	67,250.00	3,619.44	.00	25,288.23	41,961.77	38	27,686.55
Fringe Benefits	47,680.00	.00	47,680.00	2,435.36	.00	18,313.55	29,366.45	38	15,356.44
Outside Services	67,590.00	.00	67,590.00	8,079.92	15,130.00	38,329.97	14,130.03	79	35,522.98
Supplies	45,930.00	.00	45,930.00	488.19	2,054.90	1,504.25	42,370.85	8	13,879.13
Utilities	23,320.00	.00	23,320.00	2,183.09	.00	10,400.36	12,919.64	45	9,514.80
Insurance	9,120.00	.00	9,120.00	41.24	.00	4,558.12	4,561.88	50	2,485.00
Debt Service	10,670.00	.00	10,670.00	.00	.00	1,982.50	8,687.50	19	2,122.50
Miscellaneous	47,104.00	.00	47,104.00	8,129.38	.00	18,996.46	28,107.54	40	21,734.13
Allocated Costs	5,520.00	.00	5,520.00	460.00	.00	2,760.00	2,760.00	50	2,665.02
Transfers Out	55,954.00	.00	55,954.00	2,658.33	.00	40,003.98	15,950.02	71	110,187.02
EXPENSE TOTALS	\$380,138.00	\$0.00	\$380,138.00	\$28,094.95	\$17,184.90	\$162,137.42	\$200,815.68	47%	\$241,153.57
Fund 2300 - Airport Fund Totals									
REVENUE TOTALS	382,335.00	.00	382,335.00	76,202.61	.00	255,209.82	127,125.18	67	255,482.27
EXPENSE TOTALS	380,138.00	.00	380,138.00	28,094.95	17,184.90	162,137.42	200,815.68	47	241,153.57
Fund 2300 - Airport Fund Totals	\$2,197.00	\$0.00	\$2,197.00	\$48,107.66	(\$17,184.90)	\$93,072.40	(\$73,690.50)		\$14,328.70
Grand Totals									
REVENUE TOTALS	382,335.00	.00	382,335.00	76,202.61	.00	255,209.82	127,125.18	67	255,482.27
EXPENSE TOTALS	380,138.00	.00	380,138.00	28,094.95	17,184.90	162,137.42	200,815.68	47	241,153.57
Grand Totals	\$2,197.00	\$0.00	\$2,197.00	\$48,107.66	(\$17,184.90)	\$93,072.40	(\$73,690.50)		\$14,328.70

CD Conservation Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 2400 - CD Con Prop Mgmt Fund										
REVENUE										
Rents, Leases & Use	64,510.00	.00	64,510.00	.00	.00	17,016.62	47,493.38	26	24,769.64	
Transfers-In Trust	6,990.00	.00	6,990.00	.00	.00	.00	6,990.00	0	.00	
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00	
REVENUE TOTALS	\$71,500.00	\$0.00	\$71,500.00	\$0.00	\$0.00	\$17,016.62	\$54,483.38	24%	\$24,769.64	
EXPENSE										
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Outside Services	48,500.00	.00	48,500.00	365.00	2,356.45	15,193.55	30,950.00	36	7,984.36	
Supplies	23,000.00	.00	23,000.00	.00	.00	1,872.50	21,127.50	8	1.99	
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Transfers Out	78,250.00	.00	78,250.00	6,520.83	.00	39,124.98	39,125.02	50	.00	
EXPENSE TOTALS	\$149,750.00	\$0.00	\$149,750.00	\$6,885.83	\$2,356.45	\$56,191.03	\$91,202.52	39%	\$7,986.35	

Fund 2400 - CD Con Prop Mgmt Fund Totals	71,500.00	.00	71,500.00	.00	.00	17,016.62	54,483.38	24	24,769.64
REVENUE TOTALS	149,750.00	.00	149,750.00	6,885.83	2,356.45	56,191.03	91,202.52	39	7,986.35
EXPENSE TOTALS	(\$78,250.00)	\$0.00	(\$78,250.00)	(\$6,885.83)	(\$2,356.45)	(\$39,174.41)	(\$36,719.14)		\$16,783.29

Grand Totals										
REVENUE TOTALS	71,500.00	.00	71,500.00	.00	.00	17,016.62	54,483.38	24	24,769.64	
EXPENSE TOTALS	149,750.00	.00	149,750.00	6,885.83	2,356.45	56,191.03	91,202.52	39	7,986.35	
Grand Totals	(\$78,250.00)	\$0.00	(\$78,250.00)	(\$6,885.83)	(\$2,356.45)	(\$39,174.41)	(\$36,719.14)		\$16,783.29	

Housing Revolving Loan Fund Budget by Account Class Report

Through 12/31/12

Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 2701 - Housing Revolv Loan Fd Cons-2008									
REVENUE									
Programs, Services & Products	.00	.00	.00	10,123.52	.00	72,150.79	(72,150.79)	+++	69,042.04
Fines, Penalties & Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	.00	.00	.00	115.00	.00	464.00	(464.00)	+++	417.00
Miscellaneous-Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Misc-Miscellaneous (Non-lapsing)	.00	.00	.00	.00	.00	35,739.62	(35,739.62)	+++	468.55
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$10,238.52	\$0.00	\$108,354.41	(\$108,354.41)	+++	\$69,927.59
EXPENSE									
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Outside Services	5,550.00	.00	5,550.00	34.90	40.60	209.40	5,300.00	5	.00
Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous (Non-lapsing)	.00	146,607.00	146,607.00	.00	238.37	24,324.83	122,043.80	17	262,883.56
EXPENSE TOTALS	\$6,050.00	\$146,607.00	\$152,657.00	\$34.90	\$278.97	\$24,534.23	\$127,843.80	16%	\$262,883.56
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals									
REVENUE TOTALS	.00	.00	.00	10,238.52	.00	108,354.41	(108,354.41)	+++	69,927.59
EXPENSE TOTALS	6,050.00	146,607.00	152,657.00	34.90	278.97	24,534.23	127,843.80	16	262,883.56
Fund 2701 - Housing Revolv Loan Fd Cons-2008 Totals	(\$6,050.00)	(\$146,607.00)	(\$152,657.00)	\$10,203.62	(\$278.97)	\$83,820.18	(\$236,198.21)		(\$192,955.97)
Grand Totals									
REVENUE TOTALS	.00	.00	.00	10,238.52	.00	108,354.41	(108,354.41)	+++	69,927.59
EXPENSE TOTALS	6,050.00	146,607.00	152,657.00	34.90	278.97	24,534.23	127,843.80	16	262,883.56
Grand Totals	(\$6,050.00)	(\$146,607.00)	(\$152,657.00)	\$10,203.62	(\$278.97)	\$83,820.18	(\$236,198.21)		(\$192,955.97)

NEOCTIF District Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 4100 - NEOCTIF District Fund										
REVENUE										
Property Taxes	498,970.00	.00	498,970.00	.00	.00	687,519.13	(188,549.13)	138	462,101.00	
Investment Income	1,000.00	.00	1,000.00	95.00	.00	614.00	386.00	61	440.00	
Miscellaneous-Other	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00	
REVENUE TOTALS	\$499,970.00	\$0.00	\$499,970.00	\$95.00	\$0.00	\$688,133.13	(\$188,163.13)	138%	\$462,541.00	
EXPENSE										
Debt Service	394,070.00	.00	394,070.00	.00	.00	179,791.00	214,279.00	46	185,301.00	
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00	
Transfers Out	89,840.00	.00	89,840.00	7,486.67	.00	44,920.02	44,919.98	50	43,609.98	
EXPENSE TOTALS	\$483,910.00	\$0.00	\$483,910.00	\$7,486.67	\$0.00	\$224,711.02	\$259,198.98	46%	\$228,910.98	
Fund 4100 - NEOCTIF District Fund Totals										
REVENUE TOTALS	499,970.00	.00	499,970.00	95.00	.00	688,133.13	(188,163.13)	138	462,541.00	
EXPENSE TOTALS	483,910.00	.00	483,910.00	7,486.67	.00	224,711.02	259,198.98	46	228,910.98	
Grand Totals	\$16,060.00	\$0.00	\$16,060.00	(\$7,391.67)	\$0.00	\$463,422.11	(\$447,362.11)		\$233,630.02	
Grand Totals										
REVENUE TOTALS	499,970.00	.00	499,970.00	95.00	.00	688,133.13	(188,163.13)	138	462,541.00	
EXPENSE TOTALS	483,910.00	.00	483,910.00	7,486.67	.00	224,711.02	259,198.98	46	228,910.98	
Grand Totals	\$16,060.00	\$0.00	\$16,060.00	(\$7,391.67)	\$0.00	\$463,422.11	(\$447,362.11)		\$233,630.02	

Sears Block TIF Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% used/	Prior Year YTD
Fund 4200 - Sears Block TIF District Fund									
REVENUE									
Property Taxes	379,300.00	.00	379,300.00	.00	.00	510,365.34	(131,065.34)	135	368,456.00
Investment Income	200.00	.00	200.00	16.00	.00	92.00	108.00	46	21.00
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$379,500.00	\$0.00	\$379,500.00	\$16.00	\$0.00	\$510,457.34	(\$130,957.34)	135%	\$368,477.00
EXPENSE									
Transfers Out Non-Lapsing	.00	.00	.00	.00	.00	.00	.00	+++	20,000.00
Debt Service	258,655.00	.00	258,655.00	.00	.00	211,751.14	46,903.86	82	184,238.13
Transfers Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$258,655.00	\$0.00	\$258,655.00	\$0.00	\$0.00	\$211,751.14	\$46,903.86	82%	\$204,238.13
Fund 4200 - Sears Block TIF District Fund Totals									
REVENUE TOTALS	379,500.00	.00	379,500.00	16.00	.00	510,457.34	(130,957.34)	135	368,477.00
EXPENSE TOTALS	258,655.00	.00	258,655.00	.00	.00	211,751.14	46,903.86	82	204,238.13
Grand Totals	\$120,845.00	\$0.00	\$120,845.00	\$16.00	\$0.00	\$298,706.20	(\$177,861.20)		\$164,238.87
Grand Totals									
REVENUE TOTALS	379,500.00	.00	379,500.00	16.00	.00	510,457.34	(130,957.34)	135	368,477.00
EXPENSE TOTALS	258,655.00	.00	258,655.00	.00	.00	211,751.14	46,903.86	82	204,238.13
Grand Totals	\$120,845.00	\$0.00	\$120,845.00	\$16.00	\$0.00	\$298,706.20	(\$177,861.20)		\$164,238.87

Penacook Village TIF Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 4300 - Penacook Village TIF									
REVENUE									
Property Taxes	44,060.00	.00	44,060.00	.00	.00	49,921.28	(5,861.28)	113	7,193.00
Investment Income	50.00	.00	50.00	1.00	.00	19.00	31.00	38	11.00
Miscellaneous-Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Trust	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$44,110.00	\$0.00	\$44,110.00	\$1.00	\$0.00	\$49,940.28	(\$5,830.28)	113%	\$7,204.00
EXPENSE									
Transfers Out Non-Lapsing	.00	.00	.00	.00	.00	.00	.00	+++	.00
Compensation	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fringe Benefits	.00	.00	.00	.00	.00	.00	.00	+++	.00
Outside Services	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	100.00
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	.00	.00	.00	.00	.00	.00	.00	+++	.00
Insurance	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Outlay (Non-lapsing)	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	21,500.00	.00	21,500.00	.00	.00	3,212.49	18,287.51	15	.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous (Non-lapsing)	.00	.00	.00	.00	.00	.00	.00	+++	.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
Depreciation	.00	.00	.00	.00	.00	.00	.00	+++	.00
(Gain) Loss on F/A Disposals	.00	.00	.00	.00	.00	.00	.00	+++	.00
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$26,500.00	\$0.00	\$26,500.00	\$0.00	\$0.00	\$3,212.49	\$23,287.51	12%	\$100.00
Fund 4300 - Penacook Village TIF Totals									
REVENUE TOTALS	44,110.00	.00	44,110.00	1.00	.00	49,940.28	(5,830.28)	113	7,204.00
EXPENSE TOTALS	26,500.00	.00	26,500.00	.00	.00	3,212.49	23,287.51	12	100.00
Fund 4300 - Penacook Village TIF Totals	\$17,610.00	\$0.00	\$17,610.00	\$1.00	\$0.00	\$46,727.79	(\$29,117.79)		\$7,104.00
Grand Totals									
REVENUE TOTALS	44,110.00	.00	44,110.00	1.00	.00	49,940.28	(5,830.28)	113	7,204.00
EXPENSE TOTALS	26,500.00	.00	26,500.00	.00	.00	3,212.49	23,287.51	12	100.00
Grand Totals	\$17,610.00	\$0.00	\$17,610.00	\$1.00	\$0.00	\$46,727.79	(\$29,117.79)		\$7,104.00

Golf Course Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 7300 - Golf Course Fund									
REVENUE									
Programs, Services & Products	808,970.00	(31,514.00)	777,456.00	5,560.00	.00	307,971.92	469,484.08	40	302,317.56
Rents, Leases & Use	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fines, Penalties & Costs	.00	.00	.00	.00	.00	.00	.00	+++	.00
Investment Income	380.00	(380.00)	.00	70.00	.00	235.00	(235.00)	+++	93.00
Miscellaneous-Other	38,000.00	.00	38,000.00	.00	.00	23,528.00	14,472.00	62	23,000.00
Transfers-In Other	.00	30,400.00	30,400.00	.00	.00	2,700.00	27,700.00	9	.00
REVENUE TOTALS	\$847,350.00	(\$1,494.00)	\$845,856.00	\$5,630.00	\$0.00	\$334,434.92	\$511,421.08	40%	\$325,410.56
EXPENSE									
Compensation	245,860.00	16,625.00	262,485.00	9,225.89	.00	117,578.66	144,906.34	45	132,279.12
Fringe Benefits	128,260.00	(5,500.00)	122,760.00	6,416.56	.00	54,380.80	68,379.20	44	61,617.44
Outside Services	165,325.00	(28,021.00)	137,304.00	4,523.98	29,239.37	90,073.67	17,990.96	87	75,705.71
Supplies	131,160.00	36,750.00	167,910.00	2,354.34	820.57	59,290.71	107,798.72	36	73,128.25
Utilities	35,410.00	(1,500.00)	33,910.00	1,970.43	.00	19,655.36	14,254.64	58	20,372.09
Insurance	5,570.00	(1,448.00)	4,122.00	105.18	.00	3,570.44	551.56	87	3,851.10
Debt Service	60,100.00	.00	60,100.00	.00	.00	6,100.00	54,000.00	10	7,175.00
Allocated Costs	.00	.00	.00	.00	.00	.00	.00	+++	10,909.98
Transfers Out	85,450.00	(7,500.00)	77,950.00	6,245.83	.00	40,474.98	37,475.02	52	79,550.02
EXPENSE TOTALS	\$857,135.00	\$9,406.00	\$866,541.00	\$30,842.21	\$30,059.94	\$391,124.62	\$445,356.44	49%	\$464,588.71
Fund 7300 - Golf Course Fund Totals									
REVENUE TOTALS	847,350.00	(1,494.00)	845,856.00	5,630.00	.00	334,434.92	511,421.08	40	325,410.56
EXPENSE TOTALS	857,135.00	9,406.00	866,541.00	30,842.21	30,059.94	391,124.62	445,356.44	49	464,588.71
Grand Totals	(\$9,785.00)	(\$10,900.00)	(\$20,685.00)	(\$25,212.21)	(\$30,059.94)	(\$56,689.70)	\$66,064.64		(\$139,178.15)
Grand Totals									
REVENUE TOTALS	847,350.00	(1,494.00)	845,856.00	5,630.00	.00	334,434.92	511,421.08	40	325,410.56
EXPENSE TOTALS	857,135.00	9,406.00	866,541.00	30,842.21	30,059.94	391,124.62	445,356.44	49	464,588.71
Grand Totals	(\$9,785.00)	(\$10,900.00)	(\$20,685.00)	(\$25,212.21)	(\$30,059.94)	(\$56,689.70)	\$66,064.64		(\$139,178.15)

Arena Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 7400 - Arena Fund									
REVENUE									
Intergovernmental-Federal	.00	.00	.00	.00	.00	.00	.00	+++	.00
Programs, Services & Products	15,000.00	.00	15,000.00	4,200.00	.00	4,800.00	10,200.00	32	4,270.00
Rents, Leases & Use	533,170.00	.00	533,170.00	76,759.74	.00	224,616.20	308,553.80	42	171,062.89
Fines, Penalties & Costs	250.00	.00	250.00	47.24	.00	345.41	(95.41)	138	167.83
Investment Income	220.00	.00	220.00	83.00	.00	346.00	(126.00)	157	29.00
Miscellaneous-Other	.00	.00	.00	11.75	.00	371.40	(371.40)	+++	94.06
Transfers-In Trust	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Other	17,380.00	.00	17,380.00	.00	.00	.00	17,380.00	0	.00
Capital Contributions	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$566,020.00	\$0.00	\$566,020.00	\$81,101.73	\$0.00	\$230,479.01	\$335,540.99	41%	\$175,623.78
EXPENSE									
Compensation	155,840.00	.00	155,840.00	14,996.03	.00	82,678.97	73,161.03	53	77,476.45
Fringe Benefits	90,660.00	.00	90,660.00	7,885.41	.00	47,875.51	42,784.49	53	44,020.17
Outside Services	28,675.00	.00	28,675.00	3,426.05	6,160.02	10,470.48	12,044.50	58	19,652.85
Supplies	18,860.00	.00	18,860.00	292.50	978.61	9,448.16	8,433.23	55	5,980.41
Utilities	72,930.00	.00	72,930.00	4,148.57	.00	28,845.52	44,084.48	40	26,008.98
Insurance	5,310.00	.00	5,310.00	170.93	.00	6,175.39	(865.39)	116	4,403.50
Capital Outlay	15,500.00	.00	15,500.00	7,149.00	.00	14,944.00	556.00	96	.00
Capital Outlay (Non-lapsing)	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	97,780.00	.00	97,780.00	.00	.00	39,726.70	58,053.30	41	35,267.00
Allocated Costs	12,870.00	.00	12,870.00	1,072.50	.00	6,435.00	6,435.00	50	6,219.96
Transfers Out	41,000.00	.00	41,000.00	3,333.33	.00	20,999.98	20,000.02	51	73,450.02
EXPENSE TOTALS	\$539,425.00	\$0.00	\$539,425.00	\$42,474.32	\$7,138.63	\$267,599.71	\$264,686.66	51%	\$292,479.34
Fund 7400 - Arena Fund Totals									
REVENUE TOTALS	566,020.00	.00	566,020.00	81,101.73	.00	230,479.01	335,540.99	41	175,623.78
EXPENSE TOTALS	539,425.00	.00	539,425.00	42,474.32	7,138.63	267,599.71	264,686.66	51	292,479.34
Fund 7400 - Arena Fund Totals	\$26,595.00	\$0.00	\$26,595.00	\$38,627.41	(\$7,138.63)	(\$37,120.70)	\$70,854.33		(\$116,855.56)
Grand Totals									
REVENUE TOTALS	566,020.00	.00	566,020.00	81,101.73	.00	230,479.01	335,540.99	41	175,623.78
EXPENSE TOTALS	539,425.00	.00	539,425.00	42,474.32	7,138.63	267,599.71	264,686.66	51	292,479.34
Grand Totals	\$26,595.00	\$0.00	\$26,595.00	\$38,627.41	(\$7,138.63)	(\$37,120.70)	\$70,854.33		(\$116,855.56)

Solid Waste Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 7700 - Solid Waste Fund									
REVENUE									
Intergovernmental-State	40,950.00	(40,950.00)	.00	.00	.00	.00	.00	+++	43,151.52
Intergovernmental-Local	60,580.00	.00	60,580.00	5,048.33	.00	30,289.98	30,290.02	50	30,289.98
Programs, Services & Products	3,066,090.00	.00	3,066,090.00	230,592.31	.00	1,294,147.71	1,771,942.29	42	1,408,589.02
Fines, Penalties & Costs	400.00	.00	400.00	56.47	.00	435.00	(35.00)	109	423.38
Licenses and Permits	800.00	.00	800.00	.00	.00	300.00	500.00	38	.00
Miscellaneous-Other	.00	.00	.00	.00	.00	200.00	(200.00)	+++	500.00
Transfers-In Trust	13,800.00	.00	13,800.00	.00	.00	13,800.00	.00	100	10,200.00
Transfers-In Other	1,410,000.00	(170,070.00)	1,239,930.00	103,327.50	.00	619,965.00	619,965.00	50	705,000.00
REVENUE TOTALS	\$4,592,620.00	(\$211,020.00)	\$4,381,600.00	\$339,024.61	\$0.00	\$1,959,137.69	\$2,422,462.31	45%	\$2,198,153.90
EXPENSE									
Compensation	161,190.00	.00	161,190.00	49,608.82	.00	127,032.11	34,157.89	79	122,935.55
Fringe Benefits	116,380.00	.00	116,380.00	35,772.74	.00	88,693.91	27,686.09	76	73,526.95
Outside Services	4,170,600.00	.00	4,170,600.00	328,033.64	2,292,379.26	1,663,876.38	214,344.36	95	1,662,899.96
Supplies	.00	.00	.00	.00	.00	.00	.00	+++	.00
Utilities	5,660.00	.00	5,660.00	796.80	.00	3,483.39	2,176.61	62	1,786.62
Insurance	2,010.00	.00	2,010.00	565.55	.00	1,578.26	431.74	79	1,552.49
Capital Outlay	.00	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	237,365.00	(211,020.00)	26,345.00	.00	.00	2,815.51	23,529.49	11	.00
Allocated Costs	1,800.00	.00	1,800.00	300.00	.00	1,800.00	.00	100	1,554.96
Transfers Out	20,000.00	.00	20,000.00	.00	.00	20,000.00	.00	100	35,000.00
EXPENSE TOTALS	\$4,715,005.00	(\$211,020.00)	\$4,503,985.00	\$415,077.55	\$2,292,379.26	\$1,909,279.56	\$302,326.18	93%	\$1,899,246.53
Fund 7700 - Solid Waste Fund Totals									
REVENUE TOTALS	4,592,620.00	(211,020.00)	4,381,600.00	339,024.61	.00	1,959,137.69	2,422,462.31	45	2,198,153.90
EXPENSE TOTALS	4,715,005.00	(211,020.00)	4,503,985.00	415,077.55	2,292,379.26	1,909,279.56	302,326.18	93	1,899,246.53
Fund 7700 - Solid Waste Fund Totals	(\$122,385.00)	\$0.00	(\$122,385.00)	(\$76,052.94)	(\$2,292,379.26)	\$49,858.13	\$2,120,136.13		\$298,907.37
Grand Totals									
REVENUE TOTALS	4,592,620.00	(211,020.00)	4,381,600.00	339,024.61	.00	1,959,137.69	2,422,462.31	45	2,198,153.90
EXPENSE TOTALS	4,715,005.00	(211,020.00)	4,503,985.00	415,077.55	2,292,379.26	1,909,279.56	302,326.18	93	1,899,246.53
Grand Totals	(\$122,385.00)	\$0.00	(\$122,385.00)	(\$76,052.94)	(\$2,292,379.26)	\$49,858.13	\$2,120,136.13		\$298,907.37

Water Fund Budget by Account Class Report

Through 12/31/12
 Prior Fiscal Year Activity Included
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 7800 - Water Fund									
REVENUE									
Intergovernmental-State Programs, Services & Products	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fines, Penalties & Costs	5,399,700.00	.00	5,399,700.00	409,454.23	.00	2,875,035.93	2,524,664.07	53	2,795,534.49
Licenses and Permits	24,200.00	.00	24,200.00	3,222.07	.00	14,733.08	9,466.92	61	13,786.45
Investment Income	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous-Other	4,450.00	.00	4,450.00	1,285.00	.00	5,058.00	(608.00)	114	1,718.00
Capital Contributions	60,010.00	.00	60,010.00	4,748.78	.00	30,073.82	29,936.18	50	53,512.06
Use of Fund Balance/Retained Earnings	50,000.00	.00	50,000.00	1,388.00	.00	12,024.19	37,975.81	24	.00
	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$5,538,360.00	\$0.00	\$5,538,360.00	\$420,098.08	\$0.00	\$2,936,925.02	\$2,601,434.98	53%	\$2,864,551.00
EXPENSE									
Compensation	931,710.00	.00	931,710.00	71,717.98	.00	432,705.64	499,004.36	46	513,187.02
Fringe Benefits	783,130.00	.00	783,130.00	67,587.57	41,848.58	377,578.11	363,703.31	54	469,000.37
Outside Services	(30,670.00)	.00	(30,670.00)	7,060.30	6,377.64	48,420.28	(85,467.92)	-179	73,630.76
Supplies	621,760.00	.00	621,760.00	19,108.80	117,459.28	189,069.20	315,231.52	49	228,946.83
Utilities	273,530.00	.00	273,530.00	42,461.97	3,707.49	145,566.81	124,255.70	55	90,364.46
Insurance	44,070.00	.00	44,070.00	817.64	.00	36,492.73	7,577.27	83	21,339.74
Capital Outlay	107,500.00	.00	107,500.00	73.50	106.54	21,930.91	85,462.55	20	25,167.19
Debt Service	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous	2,010,390.00	.00	2,010,390.00	.00	.00	737,780.29	1,272,609.71	37	777,351.44
Allocated Costs	75,860.00	.00	75,860.00	4,937.00	.00	11,073.00	64,787.00	15	21,441.00
Transfers Out	277,090.00	.00	277,090.00	23,090.83	.00	138,544.98	138,545.02	50	136,708.02
(Gain) Loss on Refunding	759,500.00	.00	759,500.00	35,708.33	.00	375,249.98	384,250.02	49	583,952.98
	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$5,853,870.00	\$0.00	\$5,853,870.00	\$272,563.92	\$169,499.53	\$2,514,411.93	\$3,169,958.54	46%	\$2,941,089.81
Fund 7800 - Water Fund Totals									
REVENUE TOTALS	5,538,360.00	.00	5,538,360.00	420,098.08	.00	2,936,925.02	2,601,434.98	53	2,864,551.00
EXPENSE TOTALS	5,853,870.00	.00	5,853,870.00	272,563.92	169,499.53	2,514,411.93	3,169,958.54	46	2,941,089.81
Fund 7800 - Water Fund Totals	(\$315,510.00)	\$0.00	(\$315,510.00)	\$147,534.16	(\$169,499.53)	\$422,513.09	(\$568,523.56)		(\$76,538.81)
Grand Totals									
REVENUE TOTALS	5,538,360.00	.00	5,538,360.00	420,098.08	.00	2,936,925.02	2,601,434.98	53	2,864,551.00
EXPENSE TOTALS	5,853,870.00	.00	5,853,870.00	272,563.92	169,499.53	2,514,411.93	3,169,958.54	46	2,941,089.81
Grand Totals	(\$315,510.00)	\$0.00	(\$315,510.00)	\$147,534.16	(\$169,499.53)	\$422,513.09	(\$568,523.56)		(\$76,538.81)

Wastewater Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/Rec'd	Prior Year YTD
Fund 7900 - WW Fd									
REVENUE									
Intergovernmental-Federal	.00	.00	.00	.00	.00	.00	.00	+++	.00
Intergovernmental-State	199,230.00	.00	199,230.00	.00	.00	.00	199,230.00	0	.00
Programs, Services & Products	6,673,670.00	.00	6,673,670.00	522,609.10	.00	3,556,835.27	3,116,834.73	53	3,509,728.16
Rents, Leases & Use	.00	.00	.00	.00	.00	.00	.00	+++	.00
Fines, Penalties & Costs	24,200.00	.00	24,200.00	3,577.59	.00	15,046.87	9,153.13	62	15,910.36
Licenses and Permits	1,100.00	.00	1,100.00	.00	.00	740.00	360.00	67	585.00
Investment Income	2,260.00	.00	2,260.00	1,276.00	.00	4,627.00	(2,367.00)	205	1,160.00
Miscellaneous-Other	61,510.00	.00	61,510.00	4,805.11	.00	34,533.69	26,976.31	56	3,990.99
Transfers-In Trust	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Other	.00	.00	.00	.00	.00	.00	.00	+++	.00
Capital Contributions	50,000.00	.00	50,000.00	12,284.84	.00	36,244.67	13,755.33	72	155.21
Use of Fund Balance/Retained Earnings	.00	.00	.00	.00	.00	.00	.00	+++	.00
REVENUE TOTALS	\$7,011,970.00	\$0.00	\$7,011,970.00	\$544,552.64	\$0.00	\$3,648,027.50	\$3,363,942.50	52%	\$3,531,529.72
EXPENSE									
Compensation	1,144,320.00	.00	1,144,320.00	86,742.87	.00	506,552.23	637,767.77	44	437,402.89
Fringe Benefits	945,020.00	.00	945,020.00	79,475.87	41,848.56	433,360.52	469,810.92	50	304,767.90
Outside Services	459,135.00	.00	459,135.00	41,194.89	152,483.65	173,224.47	133,426.88	71	156,547.86
Supplies	460,000.00	.00	460,000.00	32,312.19	157,270.55	197,126.74	105,602.71	77	112,501.53
Utilities	568,640.00	.00	568,640.00	73,369.00	.00	202,881.79	365,758.21	36	221,197.87
Insurance	57,010.00	.00	57,010.00	988.82	.00	48,697.78	8,312.22	85	24,345.97
Capital Outlay (Non-lapsing)	82,000.00	.00	82,000.00	.00	4,900.00	35,152.39	41,947.61	49	30,380.23
Debt Service	2,361,290.00	.00	2,361,290.00	.00	.00	516,026.47	1,845,263.53	22	729,220.79
Miscellaneous	19,930.00	.00	19,930.00	1,066.00	.00	8,775.00	11,155.00	44	.00
Allocated Costs	237,268.00	.00	237,268.00	19,676.67	.00	118,060.02	119,207.98	50	116,824.98
Transfers Out	702,800.00	.00	702,800.00	42,233.33	.00	344,399.98	358,400.02	49	465,558.02
(Gain) Loss on Refunding	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$7,037,413.00	\$0.00	\$7,037,413.00	\$377,059.64	\$356,502.76	\$2,584,257.39	\$4,096,652.85	42%	\$2,598,748.04
Fund 7900 - WW Fd Totals	REVENUE TOTALS	7,011,970.00	7,011,970.00	544,552.64	.00	3,648,027.50	3,363,942.50	52	3,531,529.72
	EXPENSE TOTALS	7,037,413.00	7,037,413.00	377,059.64	356,502.76	2,584,257.39	4,096,652.85	42	2,598,748.04
	Fund 7900 - WW Fd Totals	(\$25,443.00)	(\$25,443.00)	\$167,493.00	(\$356,502.76)	\$1,063,770.11	(\$732,710.35)		\$932,781.68
Grand Totals									
	REVENUE TOTALS	7,011,970.00	7,011,970.00	544,552.64	.00	3,648,027.50	3,363,942.50	52	3,531,529.72
	EXPENSE TOTALS	7,037,413.00	7,037,413.00	377,059.64	356,502.76	2,584,257.39	4,096,652.85	42	2,598,748.04
	Grand Totals	(\$25,443.00)	(\$25,443.00)	\$167,493.00	(\$356,502.76)	\$1,063,770.11	(\$732,710.35)		\$932,781.68

Trust Fund Budget by Account Class Report

Through 12/31/12
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd	Prior Year YTD
Fund 9100 - Trust Fund									
REVENUE									
Investment Income	.00	.00	.00	(54,731.93)	.00	606,738.71	(606,738.71)	+++	(248,716.86)
Transfers-In Trust	.00	.00	.00	.00	.00	.00	.00	+++	.00
Transfers-In Other	.00	.00	.00	.00	.00	10,500.00	(10,500.00)	+++	55,000.00
REVENUE TOTALS	\$0.00	\$0.00	\$0.00	(\$54,731.93)	\$0.00	\$617,238.71	(\$617,238.71)	+++	(\$193,716.86)
EXPENSE									
Transfers Out Non-Lapsing	.00	.00	.00	250,000.00	.00	772,344.00	(772,344.00)	+++	1,084,800.00
Miscellaneous	.00	.00	.00	.00	.00	.00	.00	+++	3,050.04
Transfers Out	.00	.00	.00	.00	.00	.00	.00	+++	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$250,000.00	\$0.00	\$772,344.00	(\$772,344.00)	+++	\$1,087,850.04
Fund 9100 - Trust Fund Totals									
REVENUE TOTALS	.00	.00	.00	(54,731.93)	.00	617,238.71	(617,238.71)	+++	(193,716.86)
EXPENSE TOTALS	.00	.00	.00	250,000.00	.00	772,344.00	(772,344.00)	+++	1,087,850.04
Fund 9100 - Trust Fund Totals	\$0.00	\$0.00	\$0.00	(\$304,731.93)	\$0.00	(\$155,105.29)	\$155,105.29		(\$1,281,566.90)
Grand Totals									
REVENUE TOTALS	.00	.00	.00	(54,731.93)	.00	617,238.71	(617,238.71)	+++	(193,716.86)
EXPENSE TOTALS	.00	.00	.00	250,000.00	.00	772,344.00	(772,344.00)	+++	1,087,850.04
Grand Totals	\$0.00	\$0.00	\$0.00	(\$304,731.93)	\$0.00	(\$155,105.29)	\$155,105.29		(\$1,281,566.90)



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Carlos P. Baía, Deputy City Manager – Development

DATE: January 29, 2013

SUBJECT: Recommendation from the Parking Committee re RFQ for Downtown Marketing/Communication

Recommendation

The City Parking Committee recommends that Council direct the City Manager to issue an RFQ for the contracting of a firm specializing in marketing/communications to assist in the Downtown Complete Streets project.

Background

In its final report, the Downtown Complete Streets Project Advisory Committee suggested that the City retain the services of a communications/marketing professional. The goal would be to ensure that concerns about parking, construction sequencing, business availability, etc. were addressed in a proactive fashion to mitigate for the inconvenience of the construction period and positively carry the City's message.

Discussion

At its January 28, 2013 meeting, the City Parking Committee discussed this matter and heard from Mr. Bill Smith of Smith Phillips Strategic Communications. Mr. Smith talked about the advantages of a communications plan and what to expect from an expert in that field.

The City Parking Committee felt that it was important that the City be proactive in outreach during the Main Street project. It discussed that for a communications professional to be retained, the City would need to issue a Request for Proposal (RFP) or Request for Qualifications (RFQ). The Committee opted to recommend that Council take action to have an RFQ issued.

2-22
T/A

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION DESIGNATING DEPOSITORIES FOR THE CITY OF CONCORD,
NEW HAMPSHIRE FOR THE FISCAL YEAR 2013

The City of Concord resolves as follows:

- Section 1: That the City Treasurer is hereby authorized to invest with the chartered banks as listed with the New Hampshire Banking Department and the federally chartered FDIC insured banks in New Hampshire. The following banks are the primary banks the city has invested with in the past: Bank of America, Centrix Bank, Citizen's Bank of New Hampshire, Citizen's Bank of Rhode Island, First Colebrook Bank, Bank of New Hampshire, Merrimack County Savings Bank, People's United Bank, Sovereign Bank, TD BankNorth and US Bank.
- Section 2: That the City Treasurer is hereby authorized, with the approval of the City Manager, to enter into an agreement, in substantially the form previously presented to the City Council, with the above mentioned institutions for the transfer of funds or the purpose of purchasing cash management products and services offered, or for the account of, this municipality in response to telephonic, telegraphic, oral, written or other requests, and pursuant to which each of the officers authorized hereby may designate other officers or employees of the municipality, in their discretion, from time to time, as they determine necessary for the efficient operation of the municipality.
- Section 3: That this resolution shall take effect upon its passage.



CITY OF CONCORD

1/21

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Michael P. Jache, City Treasurer
DATE: January 21, 2013
SUBJECT: Resolutions: Designating Financial Depositories, Granting Authority to Invest Excess Funds and the Annual Approval of Investment and Cash Management Policy

Recommendation

Annually, the Concord City Council adopts the financial depositories, short-term investments and Cash Management Policy. Please consider the attached resolutions, which are outlined below.

Background

Authority to Deposit Funds in Financial Institutions

The passage of the attached resolution will authorize the City Treasurer to invest with the designated depositories in accordance with the investment policy.

Authority to Invest Excess Funds

The City Treasurer is given the authority to deposit city funds per RSA 48:16. To invest these funds, Council authorization is required.

Annual Adoption of the Investment Policy

The City Treasurer is responsible for setting major investment strategy and conducts day-to-day execution of policy under the direction of the Deputy City Manager/Finance. The City Treasurer is given the authority to deposit city funds per RSA 48:16. The investment policy is aimed at achieving the best results for the Concord taxpayer, considering such matters as safety, liquidity and over – all yields.

Discussion

The Investment and Cash Management Policy provides the City Treasurer with the authority to invest city funds with federal, state and other legal requirements, following best practices as defined by the Government Finance Officers Association.

CITY OF CONCORD, NH
INVESTMENT AND CASH MANAGEMENT POLICY

Original adoption: December 1985
Proposed revision: January 2013

Comment [WG1]: Should this info be deleted?

INVESTMENT PROGRAM SUMMARY

An investment program is recognized as one aspect of sound public financial management. Interest earned on public funds is just as much public money as the principal invested - both are resources to achieve a public purpose. The investment program aims at matching the structure of the financial market with the operations of the City to achieve the best possible results for the Concord taxpayer, considering such matters as safety, liquidity, and over-all yield. The following are guidelines established to aid city personnel to more effectively manage cash and investments of the City of Concord, New Hampshire.

This policy does not include the City of Concord Trust Funds. These funds adhere to the Investment Policy for the Trust Assets of the City of Concord, which was adopted by the Trustees of the Trust Funds on March 16, 2000.

OBJECTIVES

The primary objectives of this policy in order of priority are:

1. Where circumstances may arise and/or in maintaining compliance with this policy, the security and preservation of principal will take precedent over the derivation of interest.
2. Investments selected shall provide reasonable liquidity as directed by cash flow.
3. The desired return of investments shall be maximized, subject to #1 and #2 above whenever possible. The City Treasurer will endeavor to have 100% of all available funds invested on a day-to-day basis.
4. The investment program shall be operated in conformance with federal, state and other legal requirements, following best practices as defined by the Government Finance Officers Association (GFOA). The overall investment program shall be designed and managed with a degree of professionalism. Any transaction that may impair public confidence shall be avoided. A diversified portfolio will be adhered to. Although a rare loss may occur, it may be considered within the context of the overall portfolio's investment return, provided adequate diversification was implemented.
5. All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transactions that might impair public confidence in the management of the City of Concord.

LEGAL AUTHORITY

New Hampshire Statute 48:16 is the legal authority under which the City Treasurer operates.
See appendix A.

Other requirements include: The City of Concord Ordinances 30-2-5 and the City of Concord Charter, effective January 1, 1993, Section 29 *Appointed Officers* and Section 40 *Depository*.GOVERNING BODY

Annual approval of investment policy which 1) approves depository ~~institutions~~, institutions and 2) authorizes the City Treasurer to invest excess funds. See ~~appendix B.~~ resolutions for designating depositories and resolution relative to short term investments.

ADMINISTRATION

Administration of cash management is by the City Treasurer under the direction of the Deputy City Manager/Finance. The City Treasurer is responsible for setting major investment strategy and conducts the day-to-day execution of policy.

Cash Management procedures fit the legal requirements and organizational structure of the City of Concord and adhere to the commonly accepted "Prudent Man Rule".
See Appendix C.

PORTFOLIO DIVERSIFICATION

The City's investment portfolio shall be diversified. Over concentration in a maturity, an instrument, or institution/issuer is to be avoided.

MATURITIES

Investment maturities shall coincide with projected cash flow needs.

AUTHORIZED INVESTMENTS

1. Certificate of Deposits (CD), Certificate of Deposit Account Registry Service (CDARS);
2. Repurchase agreements collateralized in accordance with state law;
3. Treasury Bills;
4. Public Deposit Investment Pool;
5. Money Market accounts with banks insured through the FDIC or FSLIC.
6. Federal Agency Securities as issued by U.S. government-sponsored agencies.
7. ~~Insured Cash Sweep Account (ICS)~~

The City Treasurer/Investment Officer shall recommend new investment products and services for approval to the Deputy City Manager/Finance who shall have the authority between annual adoptions by the City Council, and with due consideration of the herein policy, to alter the types of securities eligible for investment.

SELECTION OF DEPOSITORY AND BROKER/DEALER INSTITUTIONS:

A copy of these investment guidelines shall be delivered to the senior management of any firm, dealer, broker or financial institution seeking to conduct business with the City of Concord, New Hampshire.

Before transactions are initiated, the City Treasurer will evaluate all available documentation including, but not limited to, the following: financial history, credit worthiness, capitalization, reputation, economic viability, and competitiveness.

INVESTMENT GUIDELINES

1. Only the Deputy City Manager/Finance and the City Treasurer shall be authorized to establish bank accounts and make investments for the City of Concord.
2. Maintaining an appropriate portion of the portfolio in readily available cash, money market funds or overnight repurchase agreements to ensure liquidity to meet ongoing obligations.
3. Investments of the City of Concord shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required.
4. Securities purchases should be made through competitive bidding or competitive rate quotes, whenever possible and applicable.
5. The City encourages investment in local institutions to the extent prudently possible, however, not at the sacrifice of safety or liquidity.

COLLATERAL OUT-OF-STATE BANKS

Conformance to RSA 48:16 (See appendix "A") is required. Deposits shall be fully collateralized with the delivery of US Government obligations, US Government agency obligations or obligations of the State of New Hampshire in market value at least equal to 102% of the cash deposit in each case. Collateral is marked to market at least weekly and daily when appropriate. Collateral maturity should coincide with the investment maturity. Collateral shall be delivered upon the City Treasurer's direction.

TREASURY/COLLECTION

- A. Establishes a strategy to meet financial needs and improve investment income consistent with this policy and projected interest rate movement.
- B. Implements the strategy via competitive bids, negotiation and necessary transfers of securities and funds.

- C. Reviews banking arrangements to maintain adequate financial and accounting control.
- D. Properly records investments, bank balance changes, and income recognition.
- E. Reviews cash balances in all accounts in comparison to projected cash flow needs.
- F. Daily notes sizable deposits that present investment opportunity by use of accelerated deposit procedure.
- G. Receives original investment confirmation, maintains custody and safekeeping thereof.
- H. Daily records investments to indicate investments held, yield, and maturity on a bank basis.
- I. Periodically reports on investments held, income earned, and transactions completed during period.
- J. Invests cash for all funds with interest allocated by fund when legally required or when practical.
- K. Updates signature cards when staff changes.

CONTROLLER'S OFFICE

- A. Makes necessary entries to reflect accruals, as necessary.
- B. Recommends more effective ways to handle investment accounting in accordance with generally accepted accounting principles.
- C. Provides annually for an independent audit of investment activities under this policy.
- D. Secures check stock daily. Removes continuous forms from printer, locks printer, and secures check stock in a locked environment.
- E. Reconciles all bank statements and notifies banks of discrepancies on a timely basis.
- F. Makes use of "positive pay" services provided by banks, through which banks pay only those items that match a check issue file provided to the bank.

AUDITORS

- A. Requested to perform at least one financial audit of investment transactions per calendar year, including confirmation and testing compliance with policy.
- B. Offer suggestions to improve policies and procedures.

City Treasurer

~~—48:16—City Treasurer; Duties—~~

I. The city treasurer shall have custody of all moneys belonging to the city. The treasurer shall deposit the same in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, except that funds may be deposited in federally insured banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits of the following types:

- (a) United States government obligations;
- (b) United States government agency obligations; or
- (c) Obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case.

II. The city treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from the city treasury, and of all notes given by the city, with the particulars thereof. At the close of each fiscal year, the treasurer shall make a report to the city giving a particular account of all his or her financial transactions during the year and account balances at year end. The treasurer shall furnish to the mayor and council statements from the treasurer's books, and submit the books and vouchers to them and the city auditors for examination, whenever so requested.

III. Whenever the city treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the city treasurer shall invest the same in accordance with the investment policy adopted by the mayor and board of aldermen or city council under RSA 47:6, II. The treasurer may invest in participation units in the public deposit investment pool established pursuant to RSA 383:22, or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest-bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the state, or in obligations fully guaranteed as to principal and interest 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.

IV. The city treasurer shall pay out fees held pursuant to RSA 673:16, II upon the order of the local land use board or its designated agent or in the case of moneys held pursuant to RSA 674:44 d upon order of the heritage commission.

V. The treasurer shall insure that prior to acceptance of any moneys for deposits or investment, including repurchase agreements, the federally insured bank shall 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 as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

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—Source. 1939, 170:2. RI 65:15. 1949, 207:1. RSA 48:16. 1959, 197:2. 1973, 490:2. 1991, 268:9; 377:7, 383:10. 1992, 64:4, eff. June 19, 1992. 1996, 209:11. 1997, 208:9. 1998, 40:3, eff. July 4, 1998. 2007, 246:7, eff. Aug. 27, 2007. 2008, 120:26, eff. Aug. 2, 2008.

Resolution No. 6739

CITY OF CONCORD

In the year of our Lord one thousand nine hundred and ninety seven

RESOLUTION

RELATIVE TO SHORT TERM INVESTMENT OF EXCESS FUNDS

The City of Concord resolves as follows:

Section 1: In accordance with provisions of RSA 48:16, the City Treasurer is hereby authorized, with the approval of the City Manager, to invest any excess funds, which are not immediately needed for the purpose of expenditure, in obligations of the United States Government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the State of Massachusetts.

Section 2: That this resolution shall take effect upon its passage.

In City Council

July 14, 1997

Passed

Attest:

Elizabeth Campbell

City Clerk

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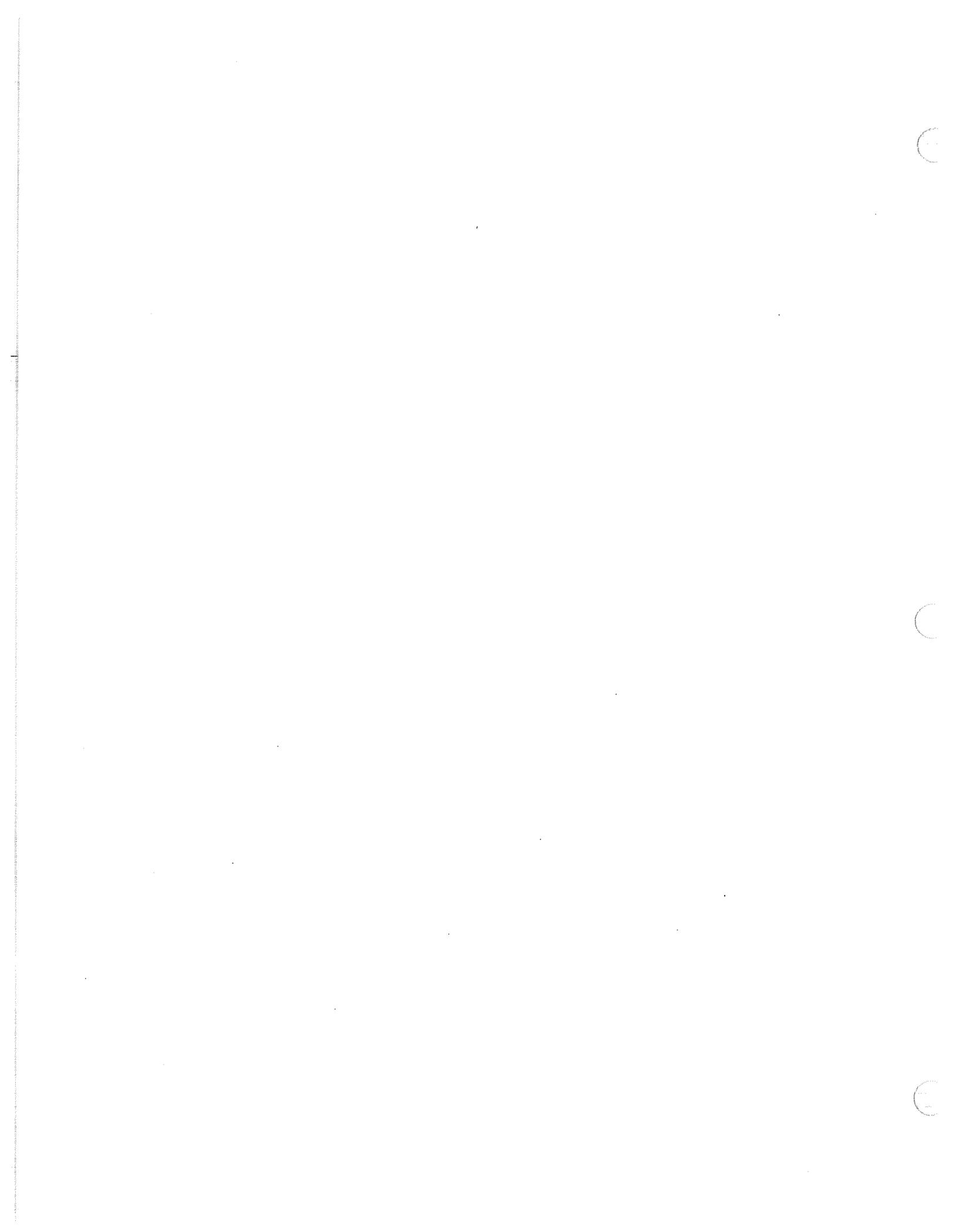
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Appendix AG

PRUDENT PERSON RULE

The concept of the *Prudent Person* according to Investing Public Funds is "Investments shall be made with judgment and care - under circumstances then prevailing - which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."



CITY OF CONCORD

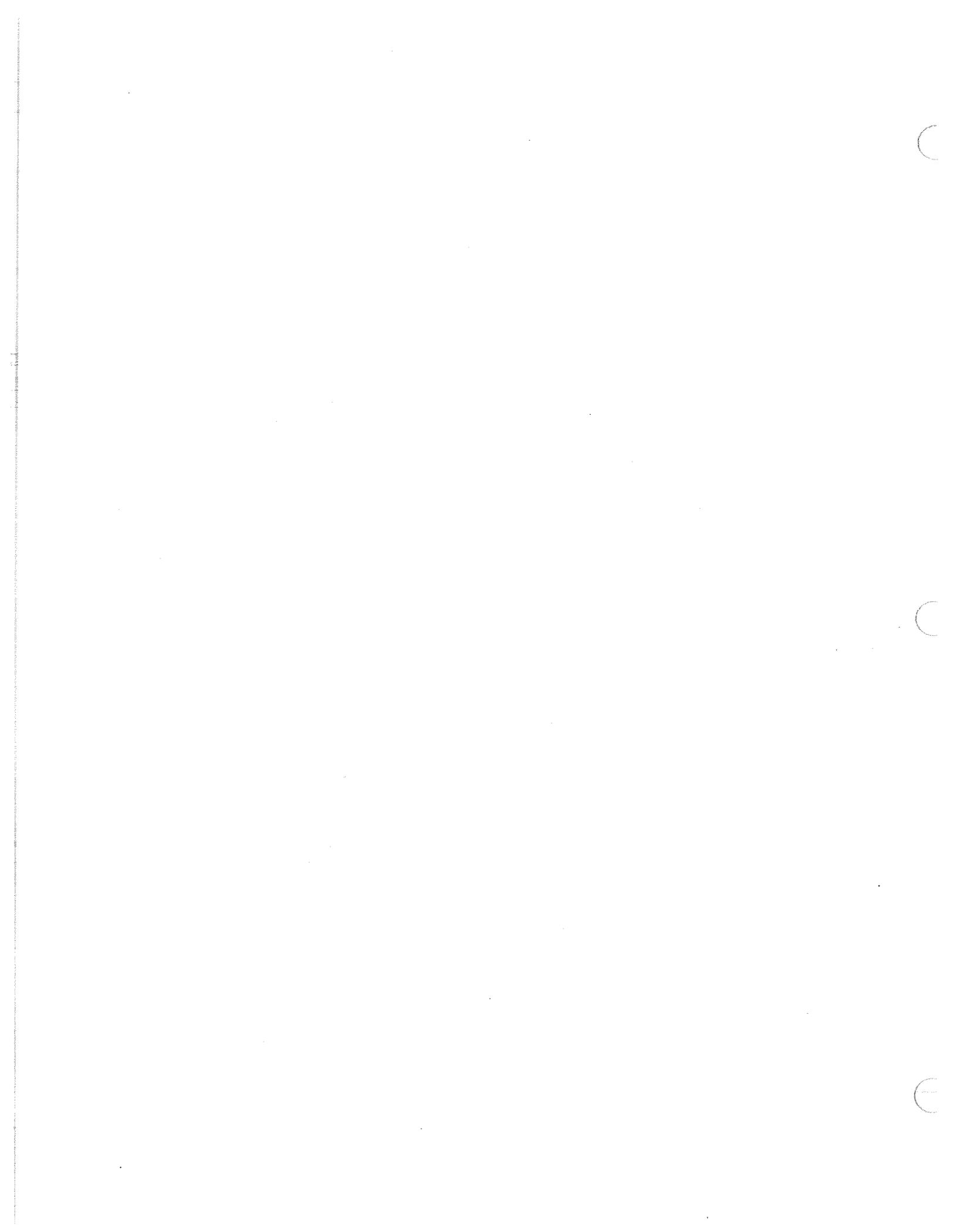
In the year of our Lord two thousand and thirteen

RESOLUTION **RELATIVE TO SHORT TERM INVESTMENT OF EXCESS FUNDS**

The City of Concord resolves as follows:

Section 1: In accordance with provisions of RSA 48:16, whenever the City Treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the City Treasurer shall, with the approval of the mayor and a majority of the city council, invest the same in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits of the approved banks directly or through the Certificate of Deposit Account Registry Service (CDAR's) and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer. At least yearly, the city council or board of aldermen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes.

Section 2: That this resolution shall take effect upon its passage.



BM 1-29-13 d-25

CITY OF CONCORD

In the year of our Lord two thousand thirteen

RESOLUTION ADOPTING A CASH MANAGEMENT POLICY

The City of Concord resolves as follows:

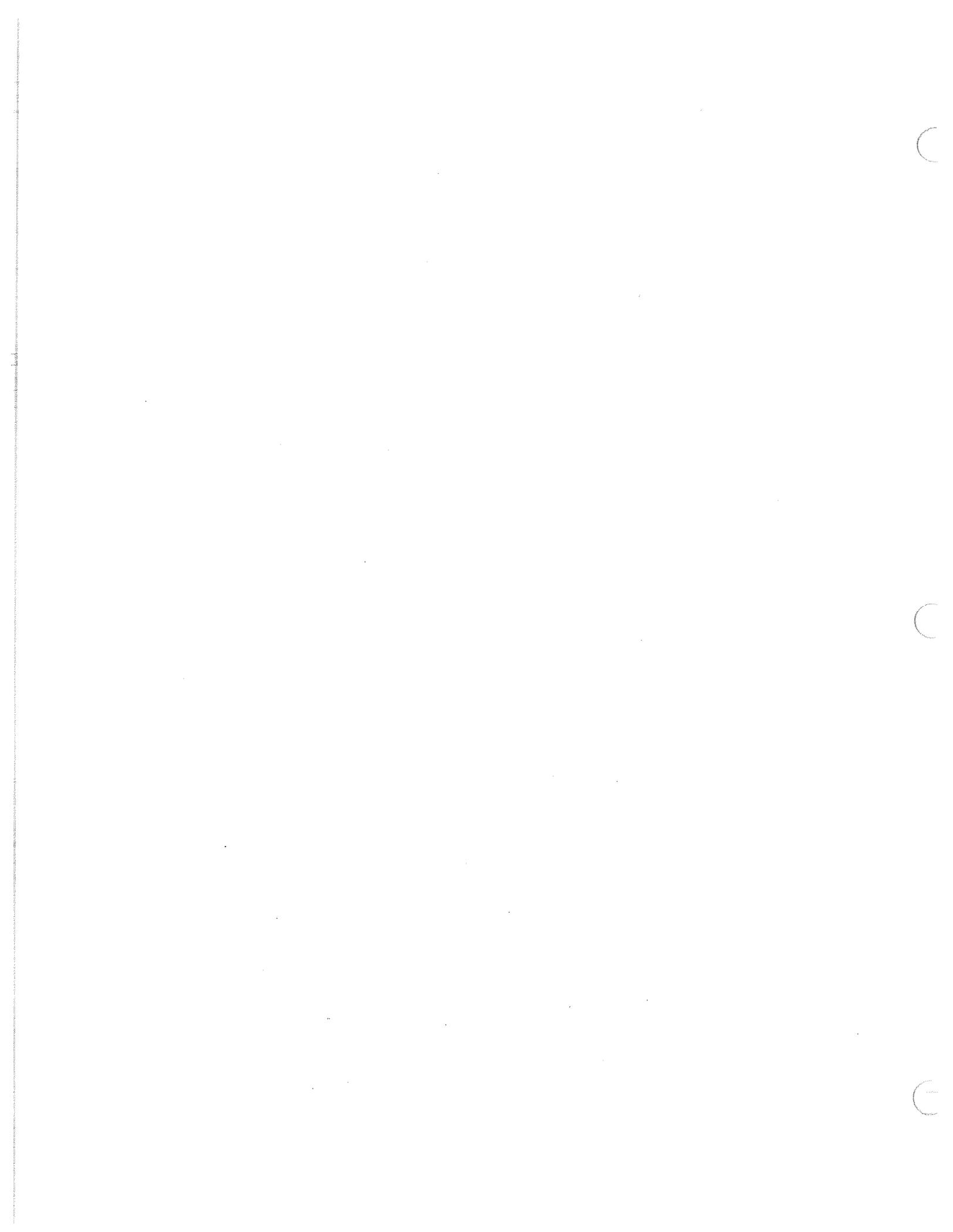
WHEREAS, Cash Management is a vital component of City Operations; and

WHEREAS, the custody of cash, deposits and investments are to be held among the highest of the public trusts in accordance with the Treasurer's duties as outlined in RSA 48:16; and

WHEREAS, whenever the City Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, the City Treasurer shall invest the same in accordance with the investment policy with safety as the primary investment objective followed by liquidity and yield.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

- 1) This resolution shall take effect upon its passage.



CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION AUTHORIZING THE CITY OF CONCORD TO REQUEST THAT THE STATE OF NEW HAMPSHIRE DESIGNATE THE WHITNEY ROAD CORRIDOR AS AN ECONOMIC REVITALIZATION ZONE

The City of Concord resolves as follows:

- WHEREAS,** the City desires to stimulate development and/or redevelopment along the existing and future 240 +/- acre Whitney Road industrial corridor; and
- WHEREAS,** the City has taken steps to incentivize development in this industrial corridor by providing municipal water and sewer service; and
- WHEREAS,** this industrial corridor at its northern end is located adjacent to the I-93, Exit 17 interchange and has a nearby rail line; and
- WHEREAS,** despite the benefits of location, municipal infrastructure, industrial zoning, rail, and marketing, the Whitney Road corridor has only experienced the development of +/-40 acres since the mid to late 1980's; and
- WHEREAS,** the State of New Hampshire, under NHRSA 162-N:1, provides for the creation of an Economic Revitalization Zone whereby qualifying businesses in such zones can receive credits against their state Business Profit Tax and Business Enterprise Tax; and
- WHEREAS,** an area is eligible to be an Economic Revitalization Zone if it contains:
 - a. Unused or underutilized industrial parks; or
 - b. Vacant land, or structures previously used for industrial commercial, or retail purposes and the designation of the zone as an ERZ zone would likely result in the reduction of the rate of vacant or demolished structures or the rate of tax delinquency in the zone; and
- WHEREAS,** the Whitney Road corridor meets the eligibility criteria for an Economic Revitalization Zone designation; and

WHEREAS, the State of New Hampshire requires that a local governing body request an ERZ designation prior to any taxpayer applying for tax credit project certification under this program;

NOW, THEREFORE, BE IT RESOLVED by the City Council of City of Concord that:

1. The City of Concord formally requests the Economic Revitalization Zone tax credit designation for the Whitney Road corridor as illustrated on the attached map entitled "Proposed Whitney Road Economic Revitalization Zone" dated January 24, 2013.
2. This resolution shall take effect upon its passage.

TAA

CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL



FROM: Carlos P. Baía, Deputy City Manager – Development

DATE: January 24, 2013

SUBJECT: Application to Designate the Whitney Road corridor as an Economic Revitalization Zone

Recommendation

Accept this report, attached resolution, parcel list and map requesting that the State of New Hampshire designate the Whitney Road corridor as an Economic Revitalization Zone.

Background

The State of New Hampshire, under RSA 162-N:1, provides for the designation of certain areas within municipalities as “economic revitalization zones.” This distinction allows companies within the zones to apply for credits against their state Business Profit Tax (BPT) and Business Enterprise Tax (BET).

In order for an area to be so designated, it must be either a “brownfield” or have at least one of the following characteristics:

1. Population decrease over the past 20 years.
2. At least 51% of the households in the area have incomes less than 80% of the median income for households in the state.
3. At least 20% of the households have a median income level below the poverty level.
4. The zone contains:
 - a. Unused or underutilized industrial parks; or
 - b. Vacant land, or structures previously used for industrial commercial, or retail purposes and the designation of the zone as an ERZ zone would likely result in the reduction of the rate of vacant or demolished structures or the rate of tax delinquency in the zone.

It is the City's contention that Whitney Road corridor would qualify under criteria 4.

Discussion

The ERZ program is an incentive to attract and retain growing companies. The Whitney Road corridor has approximately 200 acres of industrially-zoned vacant land. In the last 30 years, the only development in this corridor has been the Waste to Energy Plant; a manufacturing facility that was subsequently converted to a multi-use building (Concord Crossing) and the Boyce Highlands facility. Despite the area's access to water and sewer and the nearby Exit 17 interchange, the park has been significantly underutilized.

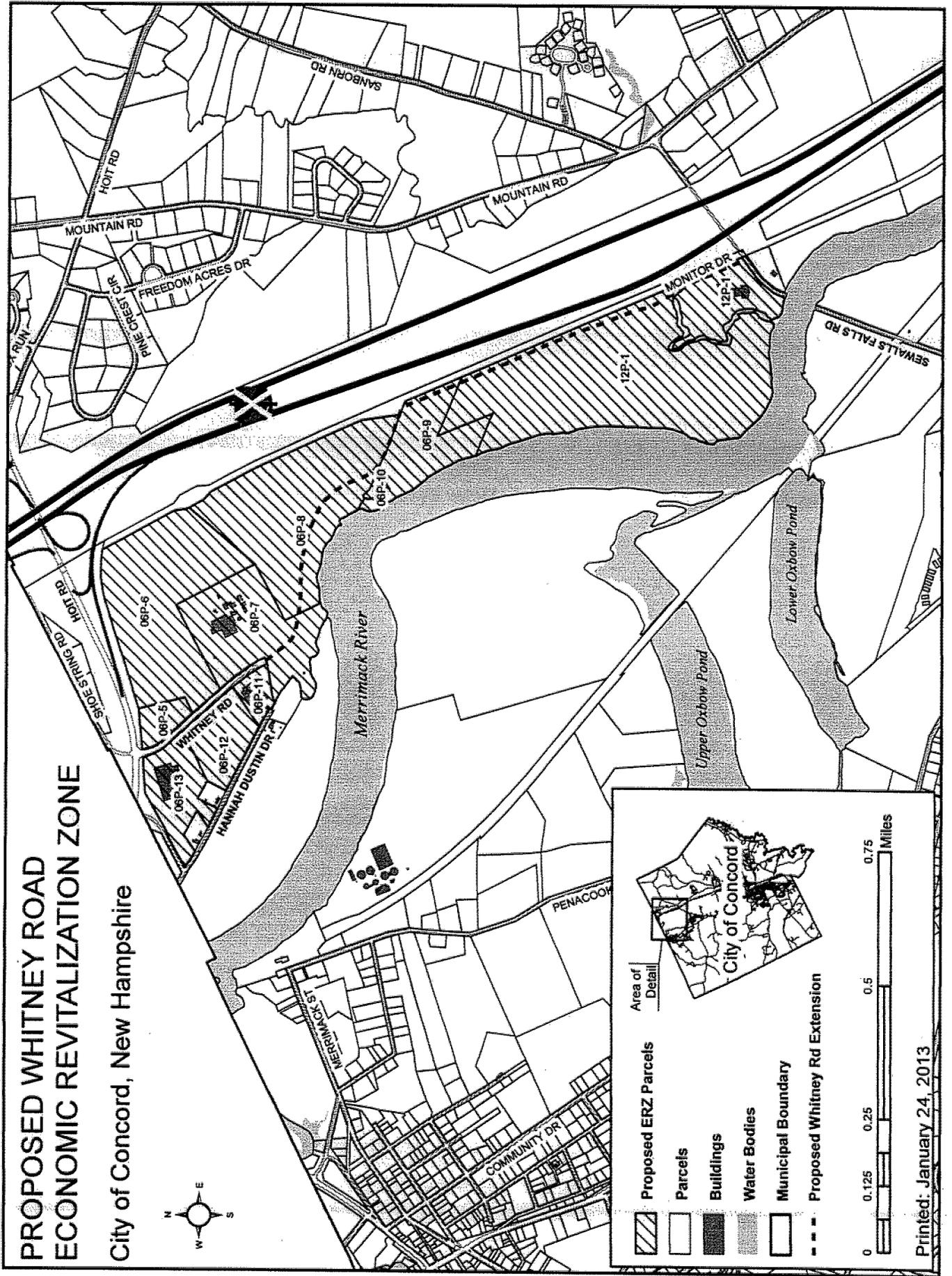
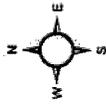
It is the corridor's lack of development that staff believes would make it eligible for an ERZ designation. Staff believes that this is another tool that the City can utilize to make this industrial park more attractive to business interests thereby generating jobs and investment in the community.

w/attachments:

- a. Proposed ERZ map
- b. Proposed ERZ parcel list
- c. Proposed ERZ requesting resolution

PROPOSED WHITNEY ROAD ECONOMIC REVITALIZATION ZONE

City of Concord, New Hampshire



Area of Detail

City of Concord

0 0.125 0.25 0.5 0.75 Miles

	Proposed ERZ Parcels
	Parcels
	Buildings
	Water Bodies
	Municipal Boundary
	Proposed Whitney Rd Extension

Proposed Whitney Road Economic Revitalization Zone

Map-Lot	Property Address	Owner	Owner Address	
06P-9	Hannah Dustin Dr	Newspapers Of N H Inc	Po Box 1177	Concord, NH 03302
06P-10	Hannah Dustin Dr	W900 Limited Partnership	286 South Street	Concord, NH 03301
06P-6	Whitney Rd	Whitney Susan A	37 Penacook St	Penacook, NH 03303
06P-5	Whitney Rd	Interchange Development Llc	152 Morrill Rd	Canterbury, NH 03224
06P-12	Whitney Rd	Whitney Susan A	37 Penacook St	Penacook, NH 03303
06P-8	Whitney Rd	Concord Regional Solid Waste	347-b Village St	Penacook, NH 03303
12P-1	1 Monitor Dr	Newspapers Of Nh Inc	Po Box 1177	Concord, NH 03302
06P-7	11 Whitney Rd	Wheelabrator Concord Co Lp	Po Box 1450	Chicago, IL 60690-1450
06P-11	14 Whitney Rd	Malinsky Steven & Phyllis	22 Hethlon Road	Canterbury, NH 03224
06P-13	2 Whitney Rd	Morrill Mill Pond Llc	152 Morrill Rd	Canterbury, NH 03224

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION Authorizing the Submittal of an Application to the New Hampshire Housing Finance Authority for New Hampshire Community Planning Grant Funds to be utilized for the development of a new Penacook Village zoning district.

The City of Concord resolves as follows:

WHEREAS, the City has sponsored many recent improvements to Penacook Village, including the Route 3 corridor improvements, the demolition and environmental remediation of the Allied Tannery site, the reconstruction of Crescent Street and municipal water and sewer improvements within the Village; and

WHEREAS, the Concord Master Plan contains the land use policies to maintain Downtown Concord and Penacook as attractive, livable, workable and walkable communities; and the Concord 20/20 vision includes the principle that neighborhoods should be served by walkable villages; and

WHEREAS, the commercial core within Downtown Penacook currently consists of four distinct non-residential zoning districts, each with its own development and design standards; and

WHEREAS, the purpose of this proposed grant is to evaluate the existing zoning for Penacook Village, engage the residents in a participatory process, and to develop recommendations for the development of a new mixed-use zoning district that is specifically designed to take into consideration the existing context of Penacook Village; and

WHEREAS, the development of a Penacook Village zoning district will help to facilitate attractive development and re-development that is consistent with the character of Penacook Village; and

WHEREAS, the final round of Community Planning Grant applications is now open and an application must be submitted by February 12, 2013, or the City will not have the opportunity to seek such funding;

NOW, THEREFORE, BE IT RESOLVED,

- 1) The City Manager is hereby authorized to apply for funds from New Hampshire Housing Finance Authority for New Hampshire Community Planning Grant Funds, to be utilized for the development of a new Penacook Village zoning district.
- 2) This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Gloria McPherson, City Planner

DATE: January 24, 2013

SUBJECT: Resolution authorizing the City Manager to submit an application to New Hampshire Housing Finance Authority for up to \$30,000 from the New Hampshire Community Planning Grant Program for the development of a new Penacook Village zoning district that is specifically tailored to downtown Penacook and its existing and desired future land uses.

Recommendation

Adopt the proposed Resolution Authorizing the City Manager to submit an application to New Hampshire Housing Finance Authority for up to \$30,000 from the New Hampshire Community Planning Grant Program for the development of a new Penacook Village zoning district that is specifically tailored to downtown Penacook and its existing and desired future land uses.

Background

Penacook has seen several important changes over the past few years. In 2006, the City acquired the tannery property and worked with the Environmental Protection Agency to remediate the site to facilitate redevelopment. A portion of the tannery site has been redeveloped to a medical office use and the City has joined in a partnership to develop the remainder of the tannery site, including a riverfront park along the Contoocook River.

The City is also in process of reconstructing Village Street, which serves as the "main" street through the village. This is part of a much larger Capital Improvement Project to reconstruct the Route 3 corridor from Penacook to downtown Concord.

The Planning Division believes the combination of these efforts places Penacook at a critical turning point and the village is overdue for comprehensive review of its land use regulations.

Discussion

The Planning Division, on behalf of the City of Concord would like to request a grant in the amount of \$30,000 from the Community Planning Grant (CPG) Program to evaluate the current

zoning of Penacook Village and develop new zoning regulations that establish a mixed use village zoning district for downtown Penacook.

The zoning within the heart of the village and along its commercial corridors is a patchwork of four different non-residential zoning districts and one surrounding residential district. Each district has its own design and development standards and lacks consistency. Additionally, although Penacook has a distinct identity and history that is separate from downtown Concord, the current zoning was primarily drafted for downtown Concord or other parts of the City and then applied to areas within the village of Penacook.

The new mixed use village zoning regulations would be specifically tailored to Penacook and its existing and desired future land uses. The work will involve evaluating the existing zoning within the project area and then engaging the residents in a series of public visioning sessions and workshops to discuss how they would like to see the village developed and redeveloped in the future. Residents and business owners will be asked to participate in defining the character of Penacook village and determining what development patterns they feel are consistent with their vision of the village. The final boundary of the district will also be reviewed by the public and adjusted as necessary based on the public process.

The selected consultant will be asked to review existing densities, lot coverage, parking, setbacks and uses within the project area, with the overall goal of creating a new regulatory framework that will facilitate the desired development outcomes within the village. The initial thought is that the village district will be a hybrid form-based code which will still allow the City to define appropriate land uses for the village. A strong emphasis will be placed on building form, site layout, parking, walkability and aesthetics.

The City is in the process of updating the Design Review Guidelines and will be creating a new Penacook Village Design District. The consultant will be asked to closely pair the proposed village zoning district with the new design guidelines. The zoning will also need to be drafted in a manner that is clear and easily understood so as not to discourage desired economic development.

The City would be required to match 25% of the requested CPG funds, and a minimum of one-quarter of the 25% match must be in the form of cash expenditures. This would amount to \$1,875 for a \$30,000 grant. The remaining \$5,625 match would be in the form of in-kind services, such as staff expenses and volunteer time, including participation by board members.

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO APPLY FOR UNMATCHED GRANT FUNDING THROUGH THE NEW HAMPSHIRE DEPARTMENT OF SAFETY HOMELAND SECURITY GRANTS PROGRAM FOR SWIFTWATER RESCUE EQUIPMENT.

The City of Concord resolves as follows:

WHEREAS, the New Hampshire Department of Safety has made available funds for the purchase of swift water rescue equipment; and

WHEREAS, flooding and water based emergencies were identified as the most significant threat to the safety of the citizens of Concord in the City's 2011 Hazard Mitigation Plan; and

WHEREAS, the Concord Fire Department has several members trained in various swift water rescue disciplines; and

WHEREAS, receipt of such funding and purchase of such equipment will substantially improve the Fire Department's readiness to respond to swift water rescue incidents.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

1. The City Manager is hereby authorized to apply for funding through the New Hampshire Department of Safety Homeland Security Grant Program.
2. The City Manager shall report to the City Council and Citizens, at the next regularly scheduled City Council meeting, the details of the application as normally provided. A separate resolution will be presented to the City Council for appropriation of approved grant funds.
3. This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Daniel L. Andrus, Fire Chief

DATE: January 30, 2013

SUBJECT: Council Report to Accompany the Resolution Authorizing the City Manager or His Designee to apply for Grant Funding from the New Hampshire Department of Safety to Purchase Equipment for Swiftwater Rescue Operations

Recommendation

The Fire Department requests that the City Council accept this report and approve the accompanying resolution.

Background

In late December 2012, the Fire Department was made aware of a grant funding opportunity through the New Hampshire Department of Safety's Homeland Security Grant Program. The grant could be used to purchase equipment to support swiftwater rescue operations. The deadline for the grant application is January 31, 2013 and this timing precluded requesting authorization in advance. The grant application for \$48,315.70 has been submitted so as not to miss this significant opportunity.

The 2011 Hazard Mitigation Plan identifies flooding as the principal threat to the City. In addition, the use of the City's many waterways for recreational purposes in all seasons creates an ongoing public safety risk. The Fire Department has responded to several incidents for water rescue and an August 2008 event nearly took the lives of three rescuers as well as a stranded victim. Seventeen members of the Department received training at various levels of swiftwater rescue during the grant funded training provided in 2012. In addition, several members of the Department already hold certifications in this discipline.

The Fire Department's current cache of equipment is inadequate and the grant funding would permit swiftwater rescue operations to be conducted with appropriate equipment for rescuer and victim safety.

Discussion

The Fire Department will continue to report progress on the grant process and significant developments in its technical rescue capabilities.

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO APPLY FOR UNMATCHED GRANT FUNDING THROUGH THE NEW HAMPSHIRE DEPARTMENT OF SAFETY FOR COMMUNITY EMERGENCY RESPONSE TEAMS.

The City of Concord resolves as follows:

WHEREAS, the New Hampshire Department of Safety has made available funds for the training and support of Community Emergency Response Teams (CERT); and

WHEREAS, several Concord citizens have received training as CERT members and several have expressed interest in receiving such training; and

WHEREAS, effective disaster preparedness requires that citizens be trained in both preparedness for disasters and in responding to the needs of their neighborhood and community; and

WHEREAS, CERT members are a crucial part of effective community awareness and education and have the ability to work at the neighborhood level.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

1. The City Manager is hereby authorized to apply for funding through the New Hampshire Department of Safety.
2. The City Manager shall report to the City Council and Citizens, at the next regularly scheduled City Council meeting, the details of the application as normally provided. A separate resolution will be presented to the City Council for appropriation of approved grant funds.
3. This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Daniel L. Andrus, Fire Chief

DATE: January 30, 2013

SUBJECT: Council Report to Accompany the Resolution Authorizing the City Manager to apply for Grant Funding from the New Hampshire Department of Safety to Support Community Emergency Response Team Operations

Recommendation

The Fire Department requests that the City Council accept this report and approve the accompanying resolution.

Background

In March of 2010, the State of New Hampshire provided training to eleven City residents on Community Emergency Response Team (CERT) operations. The training covered emergency preparedness, first aid, light search and rescue, disaster psychology, and other topics to equip residents to respond effectively when publicly provided emergency services are unavailable. That training marked a significant step forward in the City's emergency preparedness effort, but further advances are possible with a minimal investment of resources.

The New Hampshire Department of Public Safety makes available grant funding to local jurisdictions to support both the training of new members and ongoing exercises for incumbent members to retain skills. Most of the grants are fairly small (<\$5,000) and support specific local initiatives.

CERT members in other communities hold important roles in emergency preparedness and response efforts. In addition to functioning within their neighborhoods, they can be trained to support emergency shelter operations, provide community education in disaster preparedness, and to do other functions essential to an effective community response.

Discussion

The Fire Department will continue to report progress on the grant process and significant developments in Community Emergency Response team operations.

2-30

Concord Farmers Market Association

January 03, 2013

TJA

Honorable Mayor and Members of the Concord City Council

The Concord Farmers Market Assn. requests that Capitol Street be closed to vehicular traffic (from North State Street to North Main Street), from the hours of 7:00 am until 1:00 pm on the following Saturdays. Our anticipated opening date is June 1, 2013, and anticipated closing date will be October 26, 2013. All licenses, permits and necessary insurances are being obtained for the Concord Farmers Market at this time. We will continue to work closely with Concord Code Administration and Concord Police Department to ensure a safe, well run, and successful market.

2013 will be our 15th year on Capitol Street. We are grateful for the support of the Concord City Officials, Police, Fire and Code Enforcement departments. Concord's support for N.H. locally grown and produced products is very strong, the Capitol St. location where consumers can walk, bike and park makes the market well attended and a pleasant place to be on Saturday mornings. We are excited about the upcoming season and our 40 vendors look forward to providing the public with locally produced, fresh produce, and farm products.

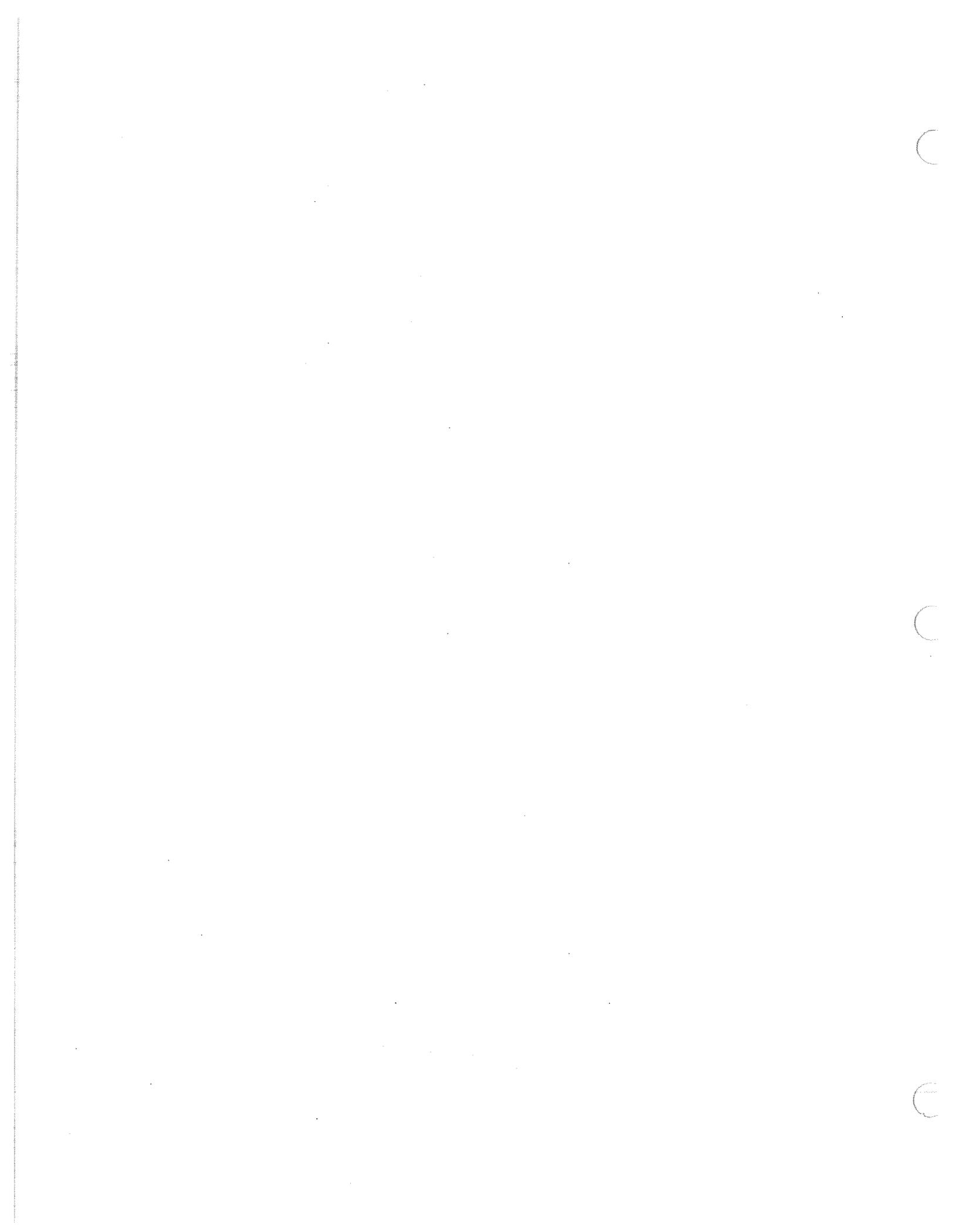
Respectfully, 

Diane Souther, Secretary

RECEIVED

JAN 07 2013

CODE ADMINISTRATION





Sent to 2-3
city clerk
2/4/13

January 31, 2013

REPORT TO MAYOR AND CITY COUNCIL

RECEIVED

FROM: Kim Murdoch, Sustainability + Market Days Festival Director
Intown Concord, P: 226.2150, E: kmurdoch@intownconcord.org

JAN 31 2013

SUBJECT: Street Closure for 39th Annual Market Days Festival

CODE ADMINISTRATION

Recommendation:

Recommend approval of street closings for the Market Days Festival.

Background:

This request has become a standard request, and has been granted for the past 38 years.

Discussion:

The 39th Annual Market Days Festival will be held Thursday, July 18, 2013 through Saturday, July 20, 2013. Intown Concord requests closure of the following streets from 6:00 AM to 12:00 midnight for these three days.

Intown Concord requests the following streets be closed:

1. North Main Street from Centre/Loudon to Pleasant Street.
2. South Main Street from Pleasant Street to Hills Avenue.
3. Capitol Street from Evans Lane to North Main Street.
4. Park Street.
5. School Street from North Main Street to Evans.
6. Warren Street from the Parking Garage to North Main Street.
7. Phenix Avenue.
8. Hills Avenue.
9. Pleasant Street/Pleasant Street Ext. from North/South State Street to Storrs Street.

The 2012 Market Days Festival was a resounding success, and the 2013 Festival promises to be another great event.

Intown Concord will continue working with all appropriate City Departments to ensure all proper procedures, licensing, and other requirements will be in compliance. Intown Concord has notified Concord Area Transit of 2013 Festival dates, and will work with them to schedule alternate bus routes.

Thank you for your consideration in this matter; please don't hesitate to contact me with any questions.

Respectfully,

Kim Murdoch
Sustainability + Market Days Festival Director



City of Concord, New Hampshire

ADMINISTRATION
City Hall - 41 Green Street - 03301
(603) 225-8570
taspell@concordnh.gov

Thomas J. Aspell, Jr.
City Manager

REPORT TO MAYOR AND THE CITY COUNCIL

DATE: December 24, 2012
FROM: Thomas J. Aspell, Jr., City Manager *TJA*
SUBJECT: **Zoning Board of Adjustment Committee Reappointment**

Recommendation:

It is being recommended that the following appointments be reviewed at the January City Council meeting for approval in February.

Background:

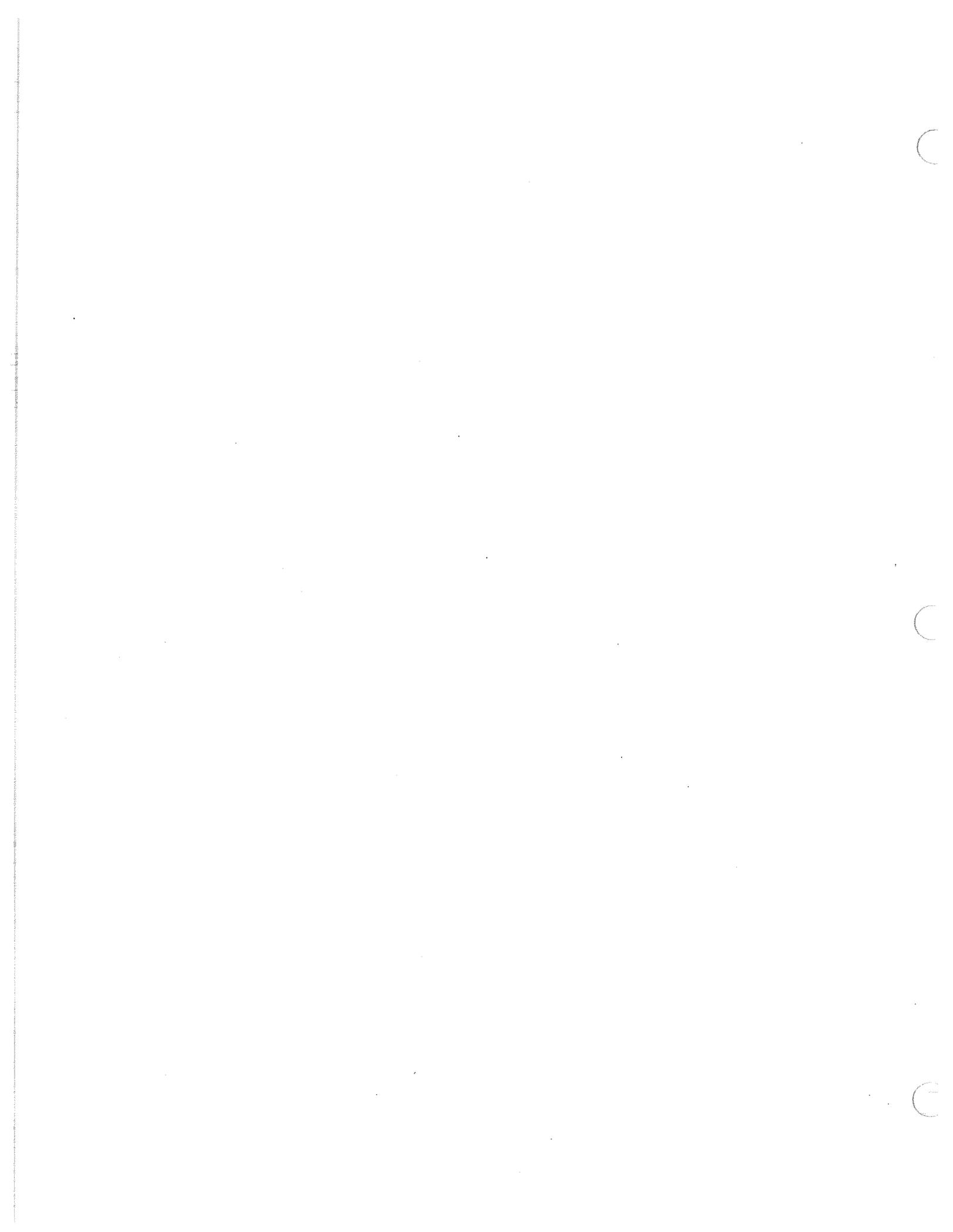
I would like to propose the re-appointment of the following individuals to continue their service on the Zoning Board of Adjustment (ZBA):

- **Nicholas Wallner** would continue to serve as a **Regular Member** for an additional three year term, to expire January 1, 2015. Mr. Wallner has served as a Regular Member since 1998. Prior to that, he served as an Alternate Member since 1994.
- **David Parker** would continue to serve as a **Regular Member** for an additional three year term, to expire January 1, 2015. Mr. Parker has served as a Regular Member since 2005. Prior to that, he served as an Alternate Member since 2003.
- **James Monahan** would continue to serve as an **Alternate Member** for an additional three year term, to expire January 1, 2015. Mr. Monahan was appointed as an Alternate Member in 2007.

Discussion:

In accordance with Section 15 of the City Council Rules, these proposed appointments are being distributed for your information in advance of final action in February.

cc: Michael Santa, Code Administrator
Craig Walker, Zoning Administrator



Brian 2-33(A)
1-8 2-34

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

RESOLUTION REPURPOSING ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000) FROM COMPLETED AND UNEXPENDED CITY HALL ROOF PROJECT (CIP #65) TO SUPPORT ADDITIONAL IMPROVEMENTS TO THE GREEN STREET COMMUNITY CENTER PROJECT (CIP #63)

The City of Concord resolves as follows:

WHEREAS, the 2011 – 2020 Capital Improvement Plan (CIP # 63) included a recommendation for repairs to the Green Street Community Center; and

WHEREAS, the City Hall roof renovation (CIP #65) will be under budget by \$150,000, which may be made available for the necessary additional improvements to the Green Street Community Center Project; and

WHEREAS, the work has already commenced on the Green Street Community Center project and is anticipated to cost an additional \$150,000; and

WHEREAS, RSA 33:9 mandates that a two-thirds vote of all members of the City Council is required to repurpose previously appropriated bond funds, which shall be taken by roll call vote; and

WHEREAS, the Director has identified the need to begin work on this project.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Concord that:

1) The sum of\$150,000
be and is hereby repurposed as follows:

General Fund
General Services Division
Green Street Community Center Improvements (CIP #63)\$150,000

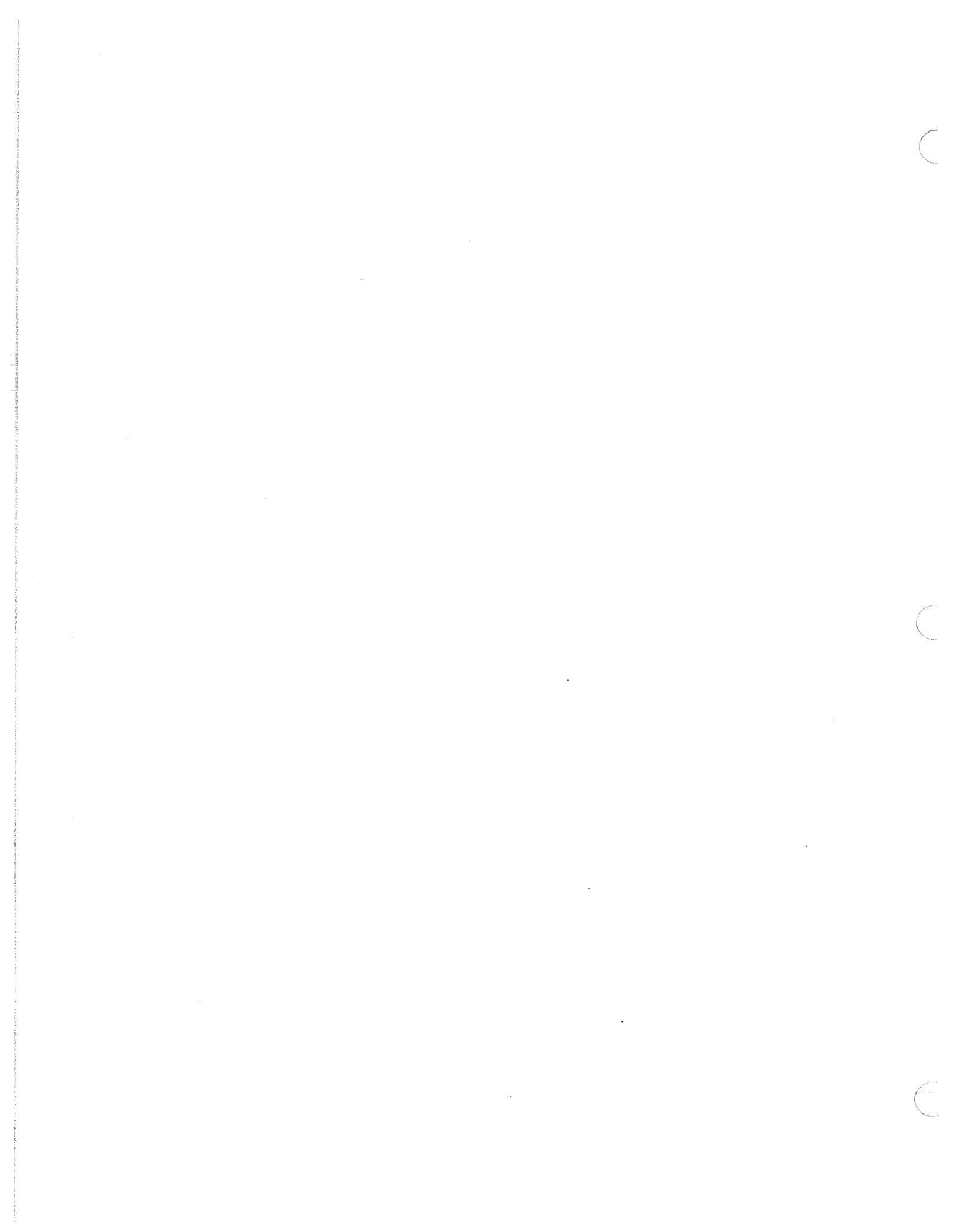
2) Funding for the project is available as follows:

General Fund
General Services Division
City Hall Roof Repair Project (CIP #65)\$150,000

3) Sums as appropriated shall be expended under the direction of the City Manager.

4) The useful life of the improvements is expected to be in excess of ten (15) years.

5) This resolution shall take effect upon its passage.





CITY OF CONCORD

120

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: Philip H. Bilodeau, P.E., Deputy Director General Services Department

DATE: December 26, 2012

SUBJECT: Resolution repurposing dollars from City Hall Roof Project to fund continued improvements to the Green Street Community Center

Recommendation

The Department recommends acceptance of this report.

Background

The City of Concord undertook the recommended improvements from our consultant, the H L Turner Group, to repair and refurbish the roof at City Hall. The roof report estimated a project cost of \$500,000 to complete the 23 different roof sections of City Hall. The City was successful in managing the work expending approximately \$340,000 for the complete project.

The Green Street Community Center H L Turner report recommended a complex matrix of improvements to extend the life of the facility. Preliminary costs were established at approximately \$200,000 to complete refurbishment of the complete exterior brickwork, repair damaged trim work and roofing, and upgrade egress to be code compliant. Actual costs have been more than anticipated due to the deteriorated condition of the brick work. The anticipated cost to complete the projects is approximately \$350,000.

Discussion

Work on the GSCC has progressed through the fall and will continue into early winter months. Upon a thorough investigation of the exterior brick façade it was realized that the deterioration was much greater than originally anticipated. With these funds it is anticipated that we will accomplish the remaining improvements to the Green Street Facility:

- South wall brick repair
- Rear wall brick repair
- Fence along the rear abutters
- Lights for safety and security along the Prince Street Parking lot
- Handicap access at the rear exit

- Paint window trim
- Emergency egress signs

Repurpose the following project amount:

- City Hall Roof \$150,000

The City Hall Roof Project is near completion and the remaining funds are available for repurposing to the Green Street Community Center.

1-9
2-33 (B)
2-35

CITY OF CONCORD

In the year of our Lord two thousand and thirteen.

AN ORDINANCE amending the CODE OF ORDINANCES, Title I, General Code; Chapter 14, Morals and Conduct; Article 14-2; Miscellaneous Police Regulations.

The City of Concord ordains as follows:

SECTION I: amending the CODE OF ORDINANCES, Title I, General Code; Chapter 14, Morals and Conduct, Article 14-2; Miscellaneous Police Regulations, by adding Section 14-2-9, Aggressive Panhandling, as follows:

14-2-9 Aggressive Panhandling

Intent of Ordinance. This Ordinance is adopted in order to protect persons from threatening, intimidating or harassing behavior, to keep public places safe for use by all members of the community and to maintain and preserve public places where all of the community can interact in a peaceful manner. This Ordinance is also intended to provide for the free flow of pedestrian and vehicular traffic on streets and sidewalks in the City. The Council finds that aggressive acts associated with solicitation tend to interfere with the free flow of pedestrian and vehicular traffic and intimidate persons in public places, and can lead to disruption and disorder in public places. The Council further finds that solicitation in certain public places is inconsistent with the use of those places, is inherently intimidating, targets persons who are captive audiences as persons are not able to simply move on if they do not wish to speak to the person soliciting. Solicitation in proximity to bank entrances or check-cashing businesses or automated teller machines is inherently intimidating and should be restricted. By this Ordinance, the Council intends to promote the health, safety and welfare of the citizens and visitors to the City.

14-2-9.1 Definitions

For purposes of this ordinance, the following definitions apply:

A. Solicit/Solicitation: The spoken, written, or printed word or such other acts or bodily gestures as are conducted in furtherance of the purposes of immediately obtaining money or any other thing of value.

B. Aggressive Manner:

(1) Knowingly or recklessly makes any physical contact with or touches another person, or approaches within an arm's length of the person, except with the person's consent; in the course of the solicitation;

(2) Knowingly or recklessly follows the person being solicited, if that conduct is:

(a) likely to cause a reasonable person to fear imminent bodily harm or the commission of a criminal act upon property in the person's possession; or

(b) likely to intimidate the person being solicited into responding affirmatively to the solicitation;

(3) Knowingly or recklessly continues to solicit within five feet of the person being solicited after the person has made a negative response, if continuing the solicitation is:

(a) likely to cause a reasonable person to fear imminent bodily harm or the commission of a criminal act upon property in the person's possession; or

(b) likely to intimidate the person being solicited into responding affirmatively to the solicitation;

(4) Knowingly or recklessly blocks the safe or free passage of the person being solicited or requires the driver of a vehicle to take evasive action to avoid physical contact with the person making the solicitation;

(5) Knowingly or recklessly uses words:

(a) likely to cause a reasonable person to fear imminent bodily harm or the commission of a criminal act upon property in the person's possession; or

(b) likely to intimidate the person into responding affirmatively to the solicitation; or

(6) Knowingly or recklessly approaches the person being solicited in a manner that is:

(a) likely to cause a reasonable person to fear imminent bodily harm or the commission of a criminal act upon property in the person's possession; or

(b) likely to intimidate the person being solicited into responding affirmatively to the solicitation.

- C. Automated Teller Machine: A device, linked to a financial institution's account records, which is able to carry out transactions, including but not limited to account transfers, deposits, cash withdrawals, balance inquiries, and mortgage and loan payments.
- D. Automated Teller Machine Facility: The area comprised of one or more automated teller machines, and any adjacent space which is made available to banking customers after regular banking hours.
- E. Banking Organization: All banks, trust companies, private bankers, savings banks, industrial banks, safe deposit companies, savings and loan associations, mutual and guaranty savings banks; cooperative banks; building and loan associations; credit unions; other financial institutions organized and operating under the banking laws of the State of New Hampshire; small loan companies; first mortgage bankers and brokers; second mortgage home loan lenders; motor vehicle sales finance companies; retail sellers of motor vehicles; debt adjusters; and mortgage servicers and investment companies as defined in the Rules of the New Hampshire Banking Department.
- F. Parking Garage and Lots: As defined in Article 4-7 of the Municipal Code - City-Owned Parking Facilities.
- G. Public Place: Any area or building owned, leased, operated or controlled by or on behalf of any government, municipality, public authority or public corporation in the City which is generally accessible by the public, including but not limited to any street, including the sidewalk portion thereof, skyway, bridge, tunnel, park, playground, recreation area, cemetery, school or school grounds, building, facility, driveway, parking lot or parking garage, and the doorways and entrances to buildings and dwellings.

14-2-9.2 Panhandling On Public Property

A. No person shall knowingly or recklessly solicit in an aggressive manner in a public place.

B. No person shall knowingly or recklessly solicit within 20 feet of an automated teller machine or an entrance or exit of an automated teller machine facility during the time the automated teller machine is available for customers' use; or within 20 feet of an

entrance or exit to a banking organization or a licensed casher of checks during its business hours.

C. No person shall knowingly or recklessly solicit when either the person soliciting or the person being solicited is in a bus shelter or at a bus stop.

D. No person shall knowingly or recklessly solicit in a parking garage or facility.

E. No person on a sidewalk or alongside a roadway shall knowingly or recklessly solicit from any occupant of a motor vehicle that is on a street or other public place.

14-2-9.3 Penalties

A. A first violation of this section shall be a fine of \$75.

B. A second violation of this section within one year from the date of the first conviction shall be a fine of \$150.

C. A third violation and every violation thereafter within one year from the date of the second conviction may be a class A misdemeanor and, notwithstanding RSA 651:2, shall be fined not less than \$250 and not more than \$500 AND imprisoned not more than ninety (90) days.

14-2-9.4 Severability

If any provision of this section is declared invalid or unconstitutional for any reason, the remaining provisions shall be severable and shall continue in full force and effect.

SECTION II: This ordinance shall take effect upon its passage.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Councilor Amanda Grady Sexton, Chair, Public Safety Board

DEATE: December 28, 2012

SUBJECT: Report from the Public Safety Board on adopting a panhandling ordinance.

Recommendation

Accept this report on a recommendation from the Public Safety Board to direct Administration to adopt a panhandling ordinance and set a date for a public hearing.

Background

On December 17, 2012, the Public Safety Board met to discuss whether it is appropriate for the City to adopt an ordinance regarding aggressive panhandling. During the meeting, Police Chief John Duval, discussed safety issues associated with panhandling at traffic intersections and other places and circumstances where safety may be an issue with panhandling activity. The Board voted unanimously to recommend that the City Council adopt a panhandling ordinance to address the safety concerns.

The Legal Department has drafted a panhandling ordinance which is attached to this report.

2-33
2-35

Melinda Simms
18 Hillcrest Ave
Concord, NH 03301
603-496-5661

Dear Council Members,

My name is Melinda Simms and I'd like to bring to your attention some challenges our good City of Concord, NH is experiencing with Panhandling.

I am a business owner, commercial cleaner, and cannot be at the meeting as I work at night. I am a resident of Concord and have observed the Panhandling community here for the last two years. My first contact with a Panhandler was in the post office parking lot where the man approached me for money. I noted that he had also approached several others aggressively by following them and getting real close, most of the people he approached were women. I called the police and when they came, a short time after, it was found this man was a sexual offender and was looking for a victim.

In the summer of 2011, I was sitting in the Hannafords parking lot eating lunch and I noticed. A man standing on the island with a sign. The sign stated that he was out of work, and would appreciate any help, "God bless". What was unusual, he was well dressed (nice leather boots, new pants and shirt and sunglasses) and he ran over to a new black large SUV parked near him to get a drink and bite to eat. There was no one in the SUV that I could see, so I am assuming it was his vehicle.

I also saw another man standing on the opposite island at Fort Eddy Mall (near Books a Million). He too was nicely dressed and held a sign. While watching these two men, two other people came from the area of Market Basket and changed places with them. Later on, two more people came from the direction of the highway ramps and they too changed places.

This sparked an interest in me to observe the panhandling here in Concord, to see its effects and how better to manage the difficulties found. Kindly note; my observations have always been from a distance so as not to interfere with their community.

Attached are a few pictures to clarify and give proof of some of my observations. There are also websites that I think are very important in your decision making.

1. Many of the PH's have nice looking clothes, sometimes better than the "average joe" can afford.
2. They carry backpacks (expensive ones when not in view and plastic bags when PH).
3. Usually have DD or Starbuck coffees and seen eating in decent restaurants
4. They approach cars and individuals walking, throw things at people, yell and curse, slow traffic, impede traffic, cause traffic jams and accidents.
5. They are organized.
 - a. Have shifts
 - b. They mark their area's to keep other PH's out & and leave all their food trash in area.
 - c. There's a money runner (so they don't have too much cash on them at any time)
 - d. A person who checks on them (supervisor)
 - e. Work during certain hours (usually 10a-3p, winter), (10a-2p & 3p-7p, summer).
 - f. Similar wording on their signs and most use brown cardboard for the sign.
 - g. Have certain places where they can stand
 - h. Will have more than one person at a store inlet during busy times.
 - i. Have a meeting place

6. There are four distinct groups of PH (*These usually work together)
 - a. The local intoxicated (few and far between)
 - b. Tent-city*
 - c. Meth Clinic* (seen coming from there, obvious attributes, as seen PH by NP Organizations staff helping them.)
 - d. Out-of-town
7. Some have vehicles
 - a. New passenger vehicle – Single owner
 - b. Used passenger vehicle– Usually 2-4 people (one person will stay in vehicle to hold the monies)
 - c. Vans
8. Their meeting spot is the small wood building by the railroad. Below the Chinese restaurant and where the taxis congregate in the parking area.
9. Tent-City is to the right of the wood building below the highway. There are some tents on the other side of the highway too behind Kimball-Jenkins.
 - a. They made a path from the wood building and up the embankment that comes out by the exit 14 off ramp (near the bus station entrance).
10. The out-of-town vans (white with Mass plates) come in and drop people off and then rotate them every two hours during the summer.
11. There are also some white vans with NH plates that drop people off and then rotate them.
12. People seen in Concord have also been seen in the PH "rotation" in Manchester and Nashua.
13. The majority of PH in Concord appears to stem from organized groups (from inside and outside NH) and the meth clinic.

PROBLEMS

1. This appears to be quite organized and possibly border on being a 509 organization, thus they are collecting an income from donation but do not have the proper tax exempt certifications.
2. They pose as a menace to drivers and pedestrians especially during prime shopping hours, high commuter hours and summer tourist time.
3. drivers stop suddenly at an intersection to give them donations, clog intersections & cause people to drive around vehicles while donations are being given, the donee runs out into the road to collect donation, they become a spectacle causing car pileups, they throw trash where they are PH and make our area look filthy.

It is my hope that a city ordinance will be initiated to better serve the safety, order, honesty and city cleanliness within the City of Concord. By no means am I trying to stifle anyone's amendment rights, but I believe that the Panhandling community has the same duty to follow rules of order and safety as I do.

I would like to see the Panhandlers need a Panhandling license so they can be better tracked, watched for criminal records, lessen the chance of other towns, cities and states using Concord for their gain, be limited to non-busy hours (times that are not rush hour, prime shopping time and tourist season). They need to stay 200 feet from a vehicle for the drivers, passengers and their safety at all entrances and exits of highway ramps, and continuous information to the general public on how to better work with helping these individuals and our city.

Please see all of the information below for a better understanding of what has worked with other cities and can be implemented here.

Thank you for your time and consideration of this much needed ordinance.

Respectfully,
Melinda Simms

Preventing Panhandling

This guide is one in a series of crime prevention publications designed to equip current and potential Safe City partners with low-cost tools to assess their crime problems and to develop strategies to address them. Other guides in this series include vandalism, car crimes, public disorder, retail burglary, and shoplifting.



SAFE CITY

Safe City is a model community-based initiative that aims to reduce crime, build awareness, and develop communities into safer places to live, work, and shop. Community partners in cities across the U.S. modify the model to best suit their needs and resources. The goal is to leverage existing resources by building collaborative relationships between law enforcement, businesses, residents, government leaders, property managers, and community organizations. This approach maximizes the tactical, financial, technological, and human resources available to address a community's crime problems. The Safe City model promotes partnerships and technical solutions as instrumental building blocks for success. These partnerships are further strengthened by individual retailers taking ownership over the crime and disorder problems occurring in and around their businesses.

Safe City has partnered with the Urban Institute, a non-profit policy research firm, to develop a variety of crime prevention strategies for use in retail settings, many of which are inexpensive and easy to implement. For more information about the Safe City program, please visit www.mysafecity.com. For more information about the Urban Institute's justice policy research activities, please visit www.urban.org/justice.

Understanding Panhandling

Panhandling is synonymous with begging and typically involves individuals soliciting for cash. However, panhandlers may also solicit donations in exchange for nominal labor, such as cleaning windshields, saving parking spaces, guarding parked cars, or helping to carry groceries. While panhandlers are typically passive, some may become aggressive by soliciting in a coercive or threatening manner. Panhandling is often viewed as an indication of social deterioration that can lead to more serious crime.

Panhandling Patterns

PANHANDLERS. Panhandlers are typically unmarried, unemployed men with few family ties. Although often associated with homeless populations, panhandlers may not be homeless. Likewise, panhandlers are not necessarily mentally ill. While many panhandlers have criminal records, they are also likely to have been victimized themselves. People who engage in panhandling commonly use the money for alcohol, drugs, and food.

PANHANDLING TARGETS. Panhandlers target individuals perceived to be sympathetic or generous, such as male-female couples, conventioners or tourists, college students, women, and grocery shoppers.

LOCATION. Panhandlers strategically position themselves in areas where soliciting yields high returns, such as areas of high pedestrian or vehicular traffic. Common panhandling locations include: ATMs, pay phones, subway, bus, or train stations, freeway entrances or

exits; grocery or convenience stores; and crowded sidewalks. Other environments that attract panhandlers include areas that provide seating, easy access to restrooms or water, and unsecured trash bins. Transient panhandlers also migrate to areas where the climate is warmer during the winter months.

TIME. Panhandling is more prevalent in moderate climates and/or during warmer weather months. It often increases during periods of economic decline, when government benefit programs decrease, or during periods of high drug-abuse levels, such as the crack epidemic.

Addressing Panhandling

Panhandling is legal in many jurisdictions. However, even where it is not legal, police typically tolerate or give a low priority to passive panhandling activity. Police are more likely to intervene in cases of aggressive panhandling or when excessive panhandling causes apprehension among the public. Even then, arrests are rare and typically result in the panhandler missing a court date or failing to pay a fine, which ultimately may result in a few days in jail. Enforcing laws against panhandling plays a relatively small role in controlling the problem. Public education to discourage donations, and providing adequate access and availability of social services — especially treatment for drug or alcohol abuse — are more effective tactics in a comprehensive community response to panhandling.

Using this Guide

This guide is designed to help you and your partners understand and address the panhandling problem affecting your business area and to help promote dialogue among retailers, police, and community stakeholders about these issues. Keep in mind that when implementing these strategies you should tailor your solution to the unique nature of your crime problem and business environment.

Other guides in this series address vandalism, retail burglary, public disorder, car crimes, and shoplifting.

Quick Tips

Here are a few guiding steps that can help prevent panhandling:

- 1 Measure your panhandling problem.
- 2 Identify business practices that may make you vulnerable to panhandling.
- 3 Choose a practical strategy to reduce panhandling and try it.
- 4 Measure your panhandling problem again to assess the impact of your strategy.
- 5 Modify your strategy if necessary.

For citation purposes: La Vigne, Nancy G., Michelle L. Scott, and Tobi Palmer. 2007. "Preventing Panhandling." Washington, DC: The Urban Institute Justice Policy Center.



URBAN INSTITUTE
Justice Policy Center



Opinions expressed in this document are those of the authors and do not necessarily represent the official position or policies of the U.S. Department of Justice, the Urban Institute, its trustees, or its funders.

Defining Your Problem

Before implementing a strategy to prevent panhandling, it is important to define the nature of the particular panhandling problem for your area. Although there are many methods you may use to address panhandling on your own, a community-wide response that incorporates other area businesses, agencies, and public services is beneficial to address any underlying community problems which may be related to panhandling. Community partners should consider the questions that appear below. Answers to these questions will help you understand the problem affecting your business area so that you can select an appropriate response strategy.

Questions to Ask:

Example Responses:

Are customers reluctant to patronize your business because of panhandlers?

Sometimes. On occasion customers have complained to management about the panhandlers.

Are other area businesses having problems similar to yours?

Yes, businesses located along the same block have the same issues.

What are panhandlers doing to solicit donations?

Most panhandlers will ask a passerby for change.

Is panhandling particularly pronounced during certain times of day, day of week, month, or season?

There are more panhandlers on the weekends, when it is the busiest. There is more activity in nicer weather months.

Are there specific locations that pose continuous problems?

They mostly loiter on the sidewalk in front of the building near the ATM.

Are the panhandlers transient or "regulars"?

I typically see the same 3 or 4 people panhandling.

What are the specific reasons an individual is panhandling? Are they ill or unemployed, or are they "professionals"?

We asked the regular panhandlers and they said they often make more money panhandling than working a minimum wage job.

Does your city or town have a law or ordinance prohibiting panhandling activity?

We checked with our city attorney and there is no city ordinance related to panhandling.

How do the police respond to reports of panhandling?

I have called the police on occasion but they cannot take enforcement action unless the panhandlers are being aggressive.

What social services or agencies in your community can you recommend to panhandlers in need of support?

I requested a list of social service providers from city hall and learned about food/shelter providers as well as employment services.

Developing Response Strategies

After you've worked with your partners to define the panhandling problem for your area, you are ready to develop a response strategy to prevent it. The following are strategies that can be used for common panhandling scenarios. Do not forget that situations vary and that yours may require a tailored response. In addition, be prepared for potential implementation challenges, such as unanticipated costs and delays in both the implementation and impact of your crime prevention strategy.

It is important to measure your panhandling problem before and after initiated a response. Doing so will tell you whether the response you selected is effective. Proof of effectively reducing panhandling (or any other crime) can be useful in persuading other area businesses to join collaborative efforts to reduce crime throughout the community.

Your measurement may also provide evidence that the strategy is not reducing panhandling as you expected, suggesting an adjustment to the response is in order. While you may note improvements immediately, it is advisable to wait at least a few months after implementing a response to see whether it has had an impact. The following table outlines ways that you can measure the state of your panhandling problem, outcomes that will indicate whether the panhandling problem has improved, and possible data sources.

When measuring outcomes it is important to note that a temporary increase in reporting of incidents to police may represent a positive outcome, indicating that community members are paying greater attention to panhandling. However, reported incidents should decline over time as the number of panhandlers decrease.

Measurement	Data Source	Strategic Response	Outcome
"Regular" panhandlers			
<ul style="list-style-type: none"> • Number of known panhandlers • Number of complaints • Number of calls for service • Level of concern about panhandling • Number of customers avoiding business • Volume of litter and number of public urination incidents 	<ul style="list-style-type: none"> • Local police • Business records • Survey of customers • Personal observations 	<ul style="list-style-type: none"> • Discourage patrons from giving to panhandlers by handing out educational brochures or posting educational signs • Require panhandlers to obtain solicitation permits through a city ordinance or law • Prohibit panhandling in specific locations (such as within 50 feet of ATMs or in particularly popular panhandling areas) through a city ordinance or law • Modify environment to discourage loitering or panhandling, for example remove benches or trees, install "no loitering" signs • Provide informational brochures about available social services to panhandlers 	<ul style="list-style-type: none"> • Fewer known panhandlers • Fewer complaints • Fewer calls for service • Less concern about panhandling • Fewer customers avoiding business • Reduced litter and signs of disorder in panhandling locations
Individuals offering nominal services			
<ul style="list-style-type: none"> • Number of complaints • Number of calls for service • Number of known offenders • Level of concern about offenders • Type of serious offenses related to services • Number of customers avoiding business 	<ul style="list-style-type: none"> • Local police • Business records • Survey of customers • Personal observations 	<ul style="list-style-type: none"> • Control access to windshield washing materials, such as water or areas to store buckets • Require all "vendors" to have permits • Initiate civilian patrols to monitor and discourage activity • Prohibit interference with vehicles or pedestrians through city ordinance or law • Prohibit activity in specific locations, such as within 20 feet of intersections through city ordinance or law, or in specific commercial parking lots through private property owner regulations 	<ul style="list-style-type: none"> • Fewer complaints • Fewer calls for service • Fewer known offenders • Less concern about offenders • Less serious offenses • Increased number of customers • Fewer customers avoiding business
Chronically intoxicated individuals			
<ul style="list-style-type: none"> • Number of complaints • Number of calls for service • Number of intoxicated individuals in public • Level of concern about individuals • Volume of litter and number of public urination incidents 	<ul style="list-style-type: none"> • Local police • Business records • Survey of customers • Personal observations 	<ul style="list-style-type: none"> • Prohibit alcohol sales of single serving containers of beer or wine through city ordinance or law • Initiate civilian patrols to monitor and discourage activity • Modify environment to discourage loitering or panhandling, such as removing benches or trees • Provide informational brochures about available social services and substance abuse treatment to panhandlers with suspected alcohol or drug addiction problems 	<ul style="list-style-type: none"> • Fewer complaints • Fewer calls for service • Fewer intoxicated individuals • Less concern about individuals • Reduced litter and signs of disorder

Measuring Your Problem: An Example

The Dalton Main Street Initiative (DMSI)

originated to address increasing concerns of problems along Dalton's one-mile stretch of Main Street's commercial corridor. DMSI is comprised of a few dozen retail establishments and small community agencies located along Main Street. DMSI members have a variety of concerns and decided to begin by soliciting the opinions of Dalton's citizens with a survey. The survey included several questions about each of the group's concerns, including panhandling, vandalism, and disorderly youth. A portion of the panhandling survey questions is provided here (see chart).

While surveying customers of each business and agency, DMSI also mailed the survey to 500 randomly selected Dalton residents who lived in close proximity to Main Street. After collecting survey information, DMSI tabulated the survey results to guide their planning process. By far, the greatest concern among survey respondents was panhandling. Given this information, DMSI was better prepared to address a problem that likely has a great impact on business along Main Street.

DMSI implemented the following changes to address panhandlers: dissuade Main Street patrons from donating cash through poster and brochure campaign; post "no panhandling" signs at each business; and establish a civilian patrol to monitor panhandling activity. The group also petitioned the town council to strengthen alcohol regulations and pass a resolution prohibiting panhandlers from specific areas. In addition, a subcommittee was formed to speak with the panhandlers about why they solicit for money and what kind of help they need. The subcommittee also gathered information about all social service providers and agencies that could provide support services for panhandlers and shared the information with the panhandlers and the full DMSI.

DMSI decided that after six months of addressing panhandlers, they would re-survey the community and determine if there have been any improvements in shoppers' and citizens' perceptions of panhandling.

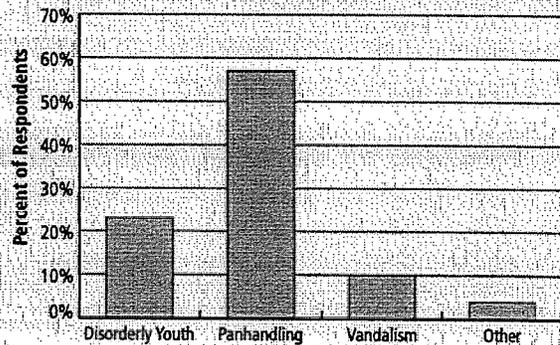
How concerned are you about each of the following crimes:

	Very	Somewhat	Not at all
Disorderly Youth			
Panhandling			
Vandalism			
Other			

During the past 6 months, how has the frequency of each crime changed?

	Increased	Decreased	Same
Disorderly Youth			
Panhandling			
Vandalism			
Other			

Greatest Concern Among DMSI Survey Respondents



How Other Communities Prevent Panhandling

Here are examples of how other retail establishments addressed panhandling in their communities.

Downtown Business District Evanston, Illinois

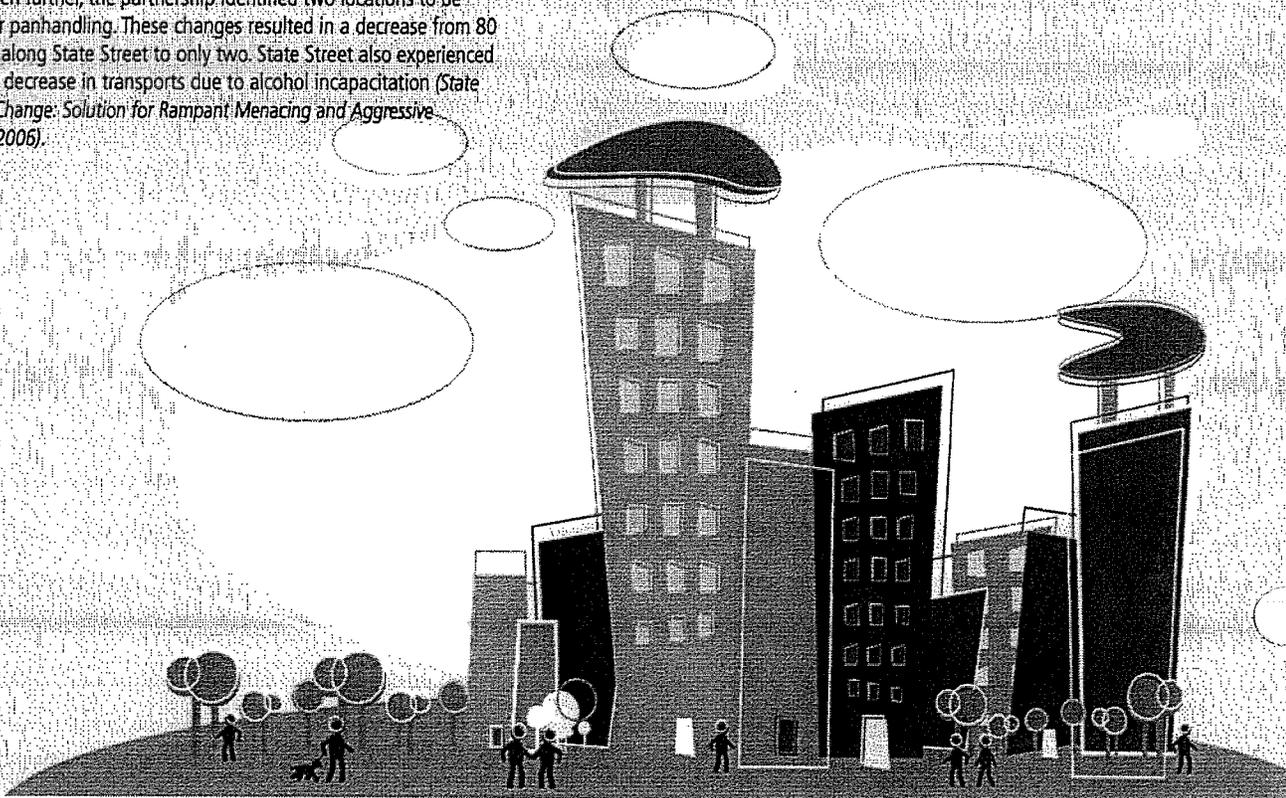
The downtown business district of Evanston experienced a significant increase in aggressive panhandling that threatened the vitality of businesses. A panel of residents and representatives from business, law enforcement, education, and religious groups formed to study the problem and present strategies to prevent panhandling. The panel decided to focus on changing the behaviors of the givers and reducing the rewards (of money) to panhandlers. The group established a public education campaign to educate givers and dissuade donations, and selected individuals spoke directly with givers on the street to direct them to alternative methods of assistance. The police increased patrols throughout the business district. After several months, the number of panhandlers in the district dropped from 36 to 23, a 64 percent reduction; the panhandlers that remained were much less aggressive. In a survey of downtown business owners, 75 percent of respondents were satisfied with the strategies to reduce panhandling and felt the aggressive panhandling had declined (*Anti-Panhandling Strategy, Evanston, Illinois 1995*).

State Street Business Corridor Madison, Wisconsin

State Street businesses and the Madison Police Department partnered to address aggressive panhandling. After studying the panhandlers and their habits along State Street, the partnership determined that changes to the panhandling ordinance were in order. The city ultimately passed an amendment and police officers educated the panhandlers about the new regulations and gave them warnings for violations. To clarify the ordinance even further, the partnership identified two locations to be legal sites for panhandling. These changes resulted in a decrease from 80 panhandlers along State Street to only two. State Street also experienced a 50 percent decrease in transports due to alcohol incapacitation (*State Street Spare Change: Solution for Rampant Menacing and Aggressive Panhandling 2006*).

Intersection of 1st Avenue and Commercial Drive Vancouver, Canada

The City of Vancouver experienced aggressive panhandling and squeegee activity near a downtown intersection. The neighborhood policing center, a partnership with business owners, Vancouver police, and residents, initiated several projects to address the problem. Police increased patrol and enforcement activities and developed a list of repeat offenders. The partnership removed a bench used primarily by intoxicated people, as well as newspaper boxes, which people used to hide bottles or squeegee materials. Two banks at the intersection eliminated alcoves and ledges, which provided shelter and hiding spaces for unwanted individuals. In addition, the partnership redesigned landscaping and removed graffiti near the intersection. After three months of implementation, calls to police decreased by more than 50 percent compared to the previous year (*Intersecting Solutions 1999*).



Additional Resources

- Your Local Police Department
- Your Local Safe City Partnership
- Center for Problem-Oriented Policing: www.popcenter.org
- Public Safety Education Unit: www.pseu.info/publicdisorder.shtml
- PBS/Web Lab's NeedCom Market Research for Panhandlers: www.pbs.org/weblab/needcom/home2.html
- Memphis Center City Commission: www.downtownmemphis.com/domain/cleansafe/cleansafe_panhandling.asp
- Criminal Justice Legal Foundation Guide to Regulating Panhandling: www.cjlf.org/publctns/Panhandling/PIII.htm
- National Crime Prevention Council: <http://www.ncpc.org>
- Small Business Administration: www.sba.gov
- National Retail Federation: <http://www.nrf.com>
- National Restaurant Association: www.restaurant.org
- National Association of Convenience Stores: <http://www.nacsonline.com/NACS/default.htm>

Sources consulted for this guide include:

Anti-Panhandling Strategy. 1995. Evanston, Illinois: www.popcenter.org/library/goldstein/1995/95-22.PDF

Intersecting Solutions. 1999. Vancouver Police Department, Canada: [www.popcenter.org/library/goldstein/1999/99-70\(F\).pdf](http://www.popcenter.org/library/goldstein/1999/99-70(F).pdf)

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www.MySafeCity.com



www.MySafeCity.com



APPLICATION FOR A PANHANDLER'S PERMIT

PERMIT NO. _____

City of Kissimmee
Kissimmee, Florida

Application is hereby made for a Kissimmee panhandling permit for the purposes of solicitation made in person, requesting donations of money or other thing of value in the City of Kissimmee, Florida.

Applicant's Full Name _____

Applicant's Address _____

Sex _____ Height _____ Weight _____ Color of Eyes _____

Color of Hair _____ Social Security No. _____

Date of Birth _____ Place of Birth _____

Have you ever been convicted of any violation of Ordinance # 2194 ? YES _____ NO _____

If yes, give details on sheet to be attached,

I CERTIFY THAT ALL THE INFORMATION CONTAINED IN THIS APPLICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND I UNDERSTAND THAT IF ANY PORTION IS FOUND TO BE FALSE OR MISREPRESENTED, SUCH FACT MAY BE JUST CAUSE FOR IMMEDIATE REVOCATION OF ANY PERMIT ISSUED TO ME.

Witnessed _____ Applicants Signature _____

Date _____

Police Department Comments

Building Division Approved by _____ Rejected by _____ Date _____

Permit Number _____ Issued Date _____ Expiration Date _____

panhand.doc

(D) The license department may after 12 months renew a permit to a solicitor engaged in the same work and product line with the same employer after his submission of a notarized affidavit stating there are no felonies or misdemeanors charged to him for which action is pending, to which he has pled nolo contendere, forfeited bond, or for which he has been convicted since the original application. A nonreturnable renewal fee of \$8 in lieu of the annual \$10 fee will be required if the city determines only a local investigation is necessary.
(76 Code, § 15-198)

§ 5-8-37 REVOCATION AND APPEAL.

(A) Permits issued as provided by this subchapter may be revoked by the City Manager or his designee after notice and hearing for any of the following offenses:

- (1) Fraud, misrepresentation or a false statement in the application.
- (2) Fraud, misrepresentation or a false statement in conduct of the business.
- (3) Violation of any condition, provision or qualification provided in the application.
- (4) Conviction, nolo contendere plea or forfeiture resulting from violation of any city, state or federal law involving moral turpitude.
- (5) Any violation of this subchapter.
- (6) Conducting business in an unlawful manner or in such manner as to threaten breach of the peace or menace public health, safety or welfare.
- (7) Failure to comply with the provisions of § 5-8-31 or the requirements of § 5-8-33 of this chapter.

(B) Written notice of revocation and the grounds therefor, shall be mailed to a permittee at his address of record at least five days before the date set for a hearing.

(C) An applicant denied a permit or a holder of a revoked permit aggrieved by the action of the City Manager or his designee may appeal to the City Commission by filing a written statement with the City Commission detailing the grounds for appeal within 14 days after the notice of denial or revocation has been mailed or received. The City Commission shall set a time and place for hearing and its decision shall be final.
(76 Code, § 15-198)

PANHANDLING

§ 5-8-40 PANHANDLING.

Definition. For the purpose of this subchapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

PANHANDLING. Any solicitation made in person, requesting an immediate donation of money or other thing of value. Purchase of an item for an amount far exceeding its value, under circumstances where a reasonable person would understand that the purchase is, in substance, a donation for the purpose of this section. Except as specifically provided in F.S. § 496.415(11) or as provided in this section, panhandling does not include passively standing or sitting with a sign or other indication that one is seeking donations, without addressing any solicitation to any specific person other than in response to an inquiry by that person.
(Ord. 2194, passed 11-11-97; Am. Ord. 2516, passed 7-6-04)

§ 5-8-41 PLACE OF PANHANDLING.

It shall be unlawful for any person to panhandle, and no registration issued under this section shall be deemed to allow panhandling, including passively standing or sitting with a sign or other indication that one is seeking donations, when the person solicited is in any of the following places within the city limits of Kissimmee, Florida:

- (A) At any bus or train stop;
- (B) In any public transportation vehicle or facility, excluding airports;
- (C) In any vehicle on the street;
- (D) In a public park, fairground, or sporting facility, including entry ways or exits thereto;
- (E) At the site of any automated teller machine (ATM); or

(F) On private property, unless the panhandler has permission from the owner or occupant. (Ord. 2194, passed 11-11-97) Penalty, see § 5-8-99

§ 5-8-42 MANNER OF PANHANDLING.

It shall be unlawful for any person to panhandle in any of the following manners:

(A) By coming within three feet of the person solicited, unless that person has indicated that he does wish to make a donation;

(B) By blocking the path of the person solicited;

(C) By following a person who walks away from the panhandler;

(D) By using profane or abusive language, either during the solicitation or following a refusal;

(E) By panhandling in a group of two or more persons; or

(F) By any statement, gesture, or other communication which a reasonable person in the situation of the person solicited would perceive to be a threat.

(Ord. 2194, passed 11-11-97) Penalty, see § 5-8-99

§ 5-8-43 FALSE OR MISLEADING SOLICITATION.

(A) It shall be unlawful for any person to knowingly make any false or misleading representation in the course of soliciting a donation. False or misleading representations include, but are not limited to, the following:

(1) Stating that the donation is needed to meet a specific need, when the solicitor already has sufficient funds to meet that need and does not disclose that fact;

(2) Stating that the donation is needed to meet a need which does not exist;

(3) Stating that the solicitor is from out of town and stranded, when such is not true;

(4) Wearing a military uniform or other indication of military service, when the solicitor is neither a present nor former member of the service indicated;

(5) Wearing or displaying an indication of physical disability, when the solicitor does not suffer the disability indicated;

(6) Use of any makeup or device to simulate any deformity; or

(7) Stating that the solicitor is homeless, when he or she is not.

(B) It shall be unlawful for any person to solicit a donation stating that the funds are needed for a specific purpose and then spend the funds received for a different purpose.

(Ord. 2194, passed 11-11-97) Penalty, see § 5-8-99

§ 5-8-44 REGISTRATION REQUIREMENT.

(A) No person shall panhandle without a registration issued by the building department. A person who has been registered shall keep a copy of the registration on his person at all times while panhandling and show it to any building official or police officer upon request. No person whose registration has been revoked shall panhandle for a period of two years following the revocation. Any person who violates this section shall be punishable under § 1-1-99 of this Code.

(B) The building department shall issue the registration, without fee, to any eligible person who presents himself or herself at the Kissimmee Building Department, states his or her true name, presents a photo identification or signs a declaration under penalty of perjury that he or she has no such identification, and permits himself or herself to be photographed and fingerprinted.

(C) A person is ineligible to register if, and only if, within the past five years he or she has been convicted, whether or not adjudication was withheld, of two or more violations of this section; has had a registration revoked pursuant to division (E) or (F) below; or has been convicted, whether or not adjudication was withheld, of two or more offenses under the laws of any jurisdiction which involve aggressive or intimidating behavior while panhandling or false or misleading representations while panhandling.

(D) If the building department is unable to determine eligibility within two working days, excluding weekends and holidays, of the application, the department shall issue a registration good for 30

days and determine eligibility for a regular registration before the temporary registration expires. The regular registration shall expire three years from the date of issuance. Along with the registration, the building department shall give the applicant a copy of this section.

(E) Any person who makes any false or misleading representations while applying for a registration under this section shall be punishable under § 1-1-9 of this code. Upon conviction for violation of this section, the building department shall revoke any registration issued to the defendant under this section.

(F) If a registration is issued to a person under this section and that person later is convicted of a violation of any provision of this section, the building department shall revoke the registration.

(G) Upon arrest for any violation of this section a panhandler shall release his registration to the arresting officer. A panhandler may apply at the building department for consecutive 30 day temporary registrations pending the outcome of the arrest case in Court.

(Ord. 2194, passed 11-11-97)

RENTAL ESTABLISHMENTS

§ 5-8-60 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning. In those cases wherein a word or words are not defined, its definition shall be as found in *Black's Law Dictionary*, latest edition, or in *American Heritage College Dictionary*, third edition.

ORIGINAL THUMB PRINT. A legible inked print of the person's right thumb.

IDENTIFICATION. A government issued photographic identification, or an electronic image taken from a government issued identification.

LEGIBLE. A fingerprint which is clear and free from smears or smudges which make it incapable of comparison.

RENTAL ESTABLISHMENTS. Any person engaged in the business of renting goods of any kind or description to the public.

(Ord. 2296, passed 8-17-99)

§ 5-8-61 RECORDS.

Each rental establishment shall keep a daily record of all articles rented valued at \$300 or more, including an accurate description of the article, the serial number or other identifying mark or model number as may be applicable, the customer's street or residence address, race, sex, date of birth, height, weight, color or hair and eyes, social security number, drivers license number, the customer's employer, a copy of an identification and original thumb print and date of each transaction.
(Ord. 2296, passed 8-17-99)

§ 5-8-99 PENALTY.

(A) Any person violating the provisions of §§ 5-8-1 through 5-8-37 shall, upon conviction, be subject to the penalties provided in § 1-1-99 of this code. Each separate day of violation constitutes a separate offense.
(76 Code, § 15-200)

(B) Any person violating or failing to comply with §§ 5-8-60 and 5-8-61 shall be punished as provided in § 1-1-99 of this code.

(Ord. 1630, passed 8-8-89; Am. Ord. 1818, passed 11-26-91; Am. Ord. 2296, passed 8-17-99; Am. Ord. 2342, passed 5-16-00)

City of Knoxville

<http://www.downtownknoxville.org/visitors/panhandling>

Panhandling

The City of Knoxville and the CBID are working to make the Downtown and surrounding areas a better place to live, work and play. Especially in warmer weather gets warmer, you might see more panhandlers. Please don't be tempted to give them money, for what you give them not only encourages more panhandling, but the money they collect does not actually help them. In fact, by giving even a small amount, you may actually cause harm than good. Your spare change does not help them address the circumstances that put them on the street, and it may discourage them from seeking assistance from social service agencies.

You do not need to feel guilty when you say no to panhandlers. Support agencies exist to help people meet basic needs for food, clothing and shelter. People can gain access to support services here in Knoxville by dialing 3-1-1. If you want to give money to help the homeless, or those in downtown who are in need, support programs like the following:

Knoxville Area Rescue Ministry (865) 673-6540

Salvation Army (865) 525-9401

Volunteer Ministry Center (865) 524-3926

Knoxville's Panhandling Ordinance makes it unlawful for any person to solicit money or other things of value in the following circumstances:

- After sunset and before sunrise
- By repeatedly asking a person
- Using abusive language or profanity
- In an aggressive manner in a public area
- In parking lots or garages owned by the City of Knoxville
- On private property if the owner has a sign posted or has asked the person to stop
- From motorists in traffic
- From persons waiting in line to be admitted to a commercial establishment
- By falsely representing why they are seeking money
- Or within 20 feet of:

A crosswalk

An entrance or exit of any bank or check cashing business

An ATM

Public restrooms

Pay phones

Sidewalk café or outdoors dining area

A bus stop or bus station

If you are the target of illegal soliciting or panhandling you are encouraged to call the Knoxville Police Department at (865) 215-4010. The Central Business Improvement District is online at DowntownKnoxville.org. Please e-mail info@downtownknoxville.org or call 246-2654 for more information.

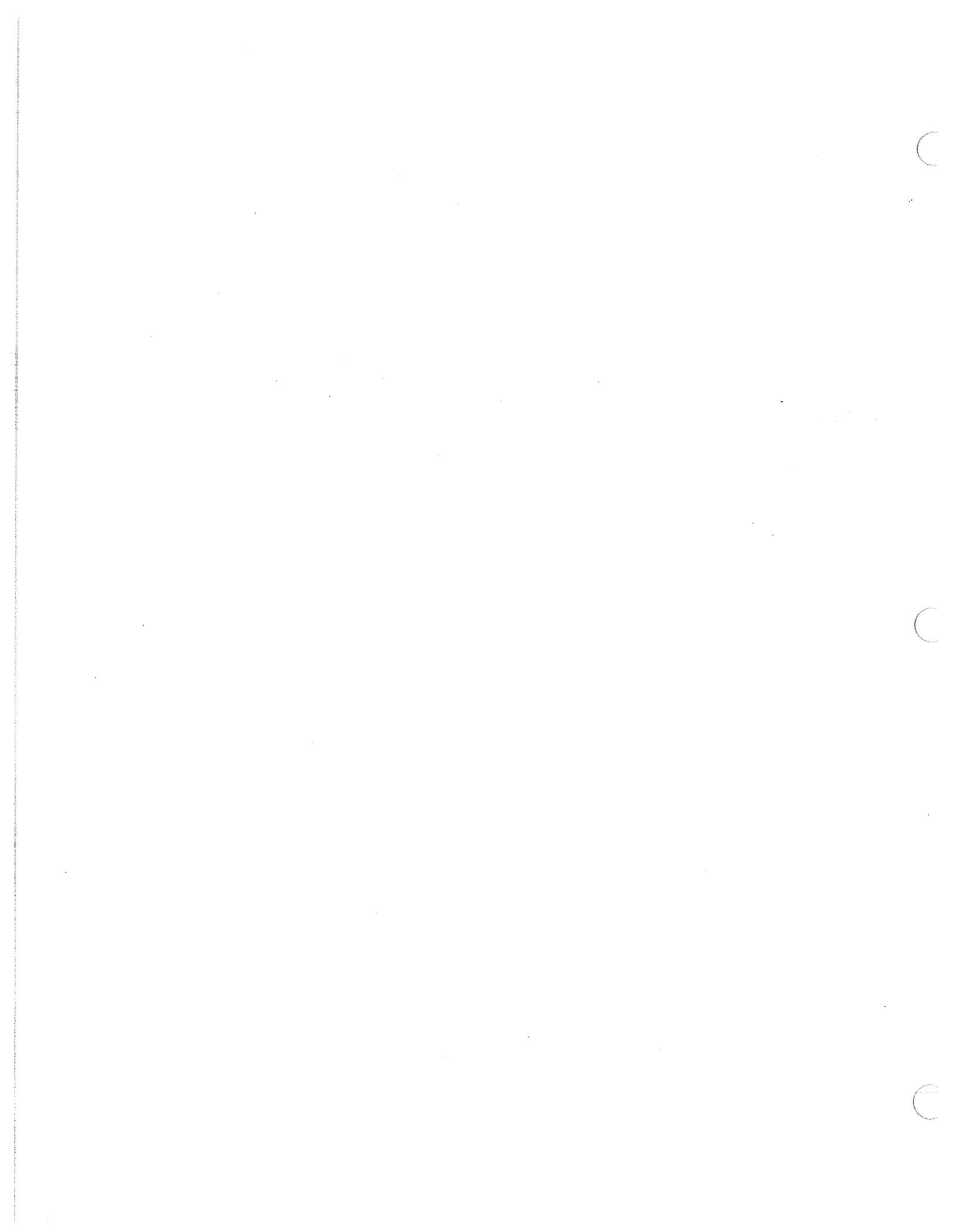
http://www.mysafecity.com/files/D3DF/SC_Panhandle_HR.pdf

<http://www.raleighpublicrecord.org/news/city-council/2012/03/20/council-approves-more-changes-to-panhandling-ordinance/>

<http://chosenfast.com/2012/09/18/on-the-agenda-panhandling-ordinance-changes/>

<http://www.wral.com/news/local/story/10347267/>

[http://www.naco.org/newsroom/countynews/Current Issue/2-2712/Pages/Countyordinanceslooktocurbpanhandling.aspx](http://www.naco.org/newsroom/countynews/Current%20Issue/2-2712/Pages/Countyordinanceslooktocurbpanhandling.aspx)





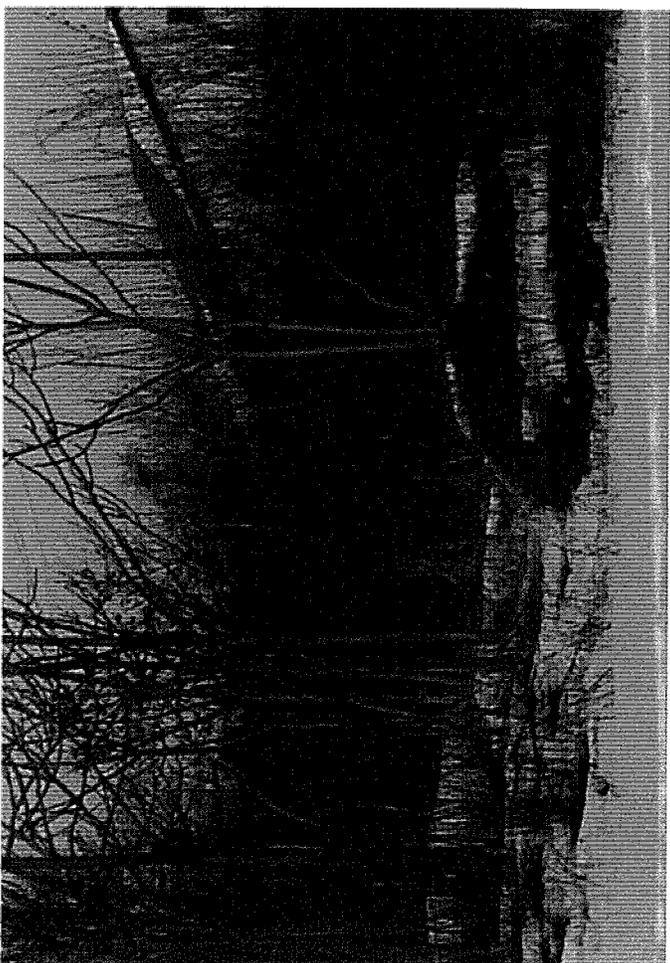
Going to shift near Joanne Fabrics



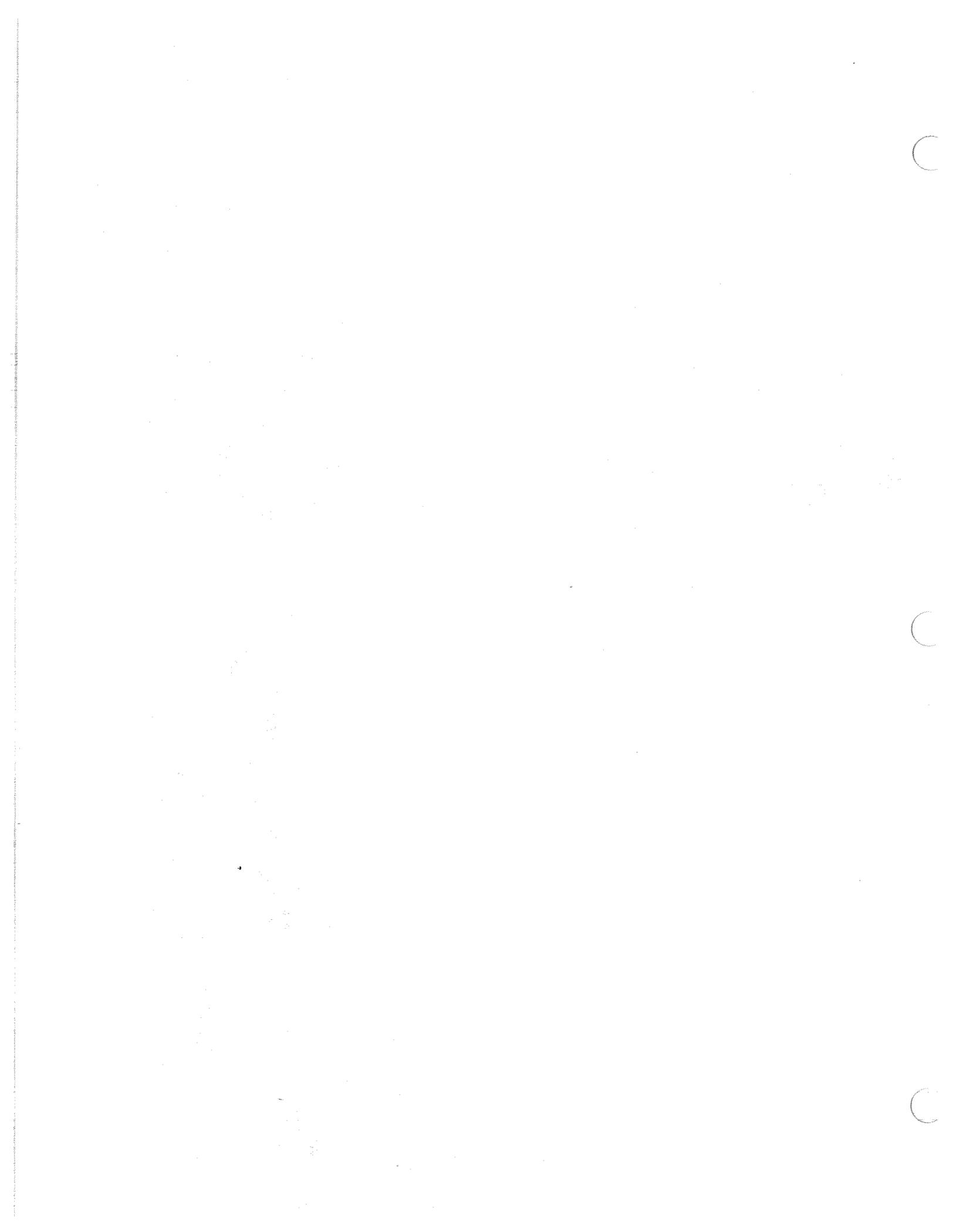
People in vehicle waiting for shift 2 to



Near Fort Eddy

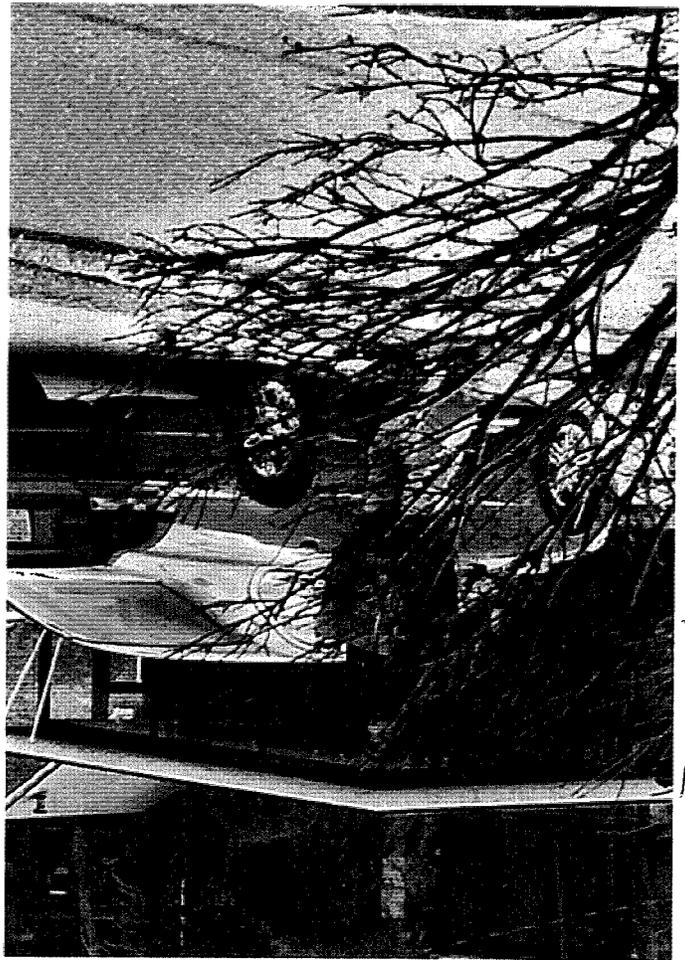


Heading to tent-city.





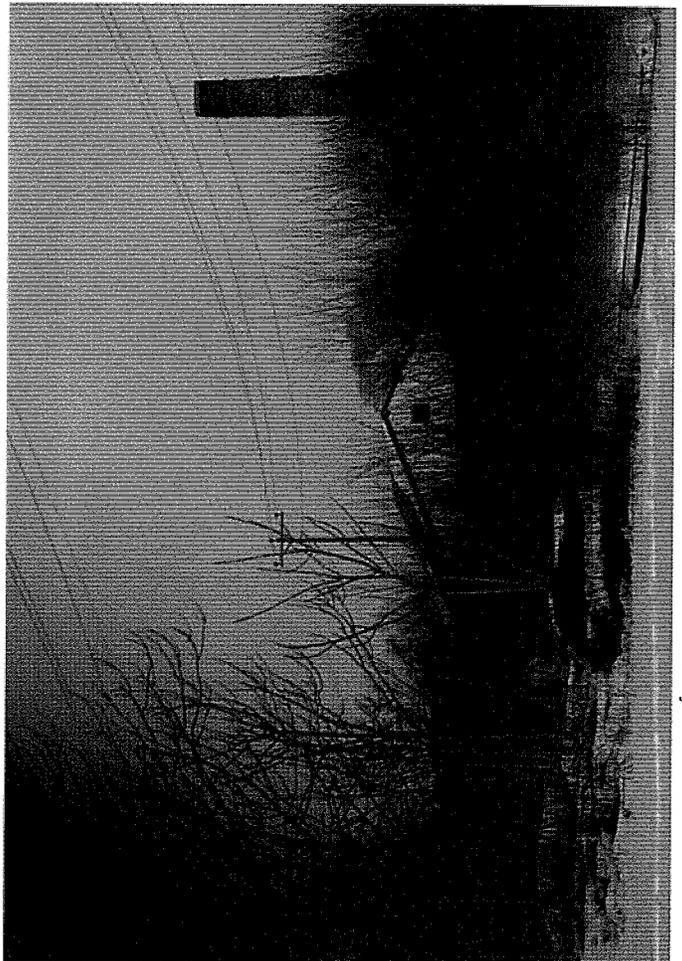
Path to Tent City near railroad



Person "working"



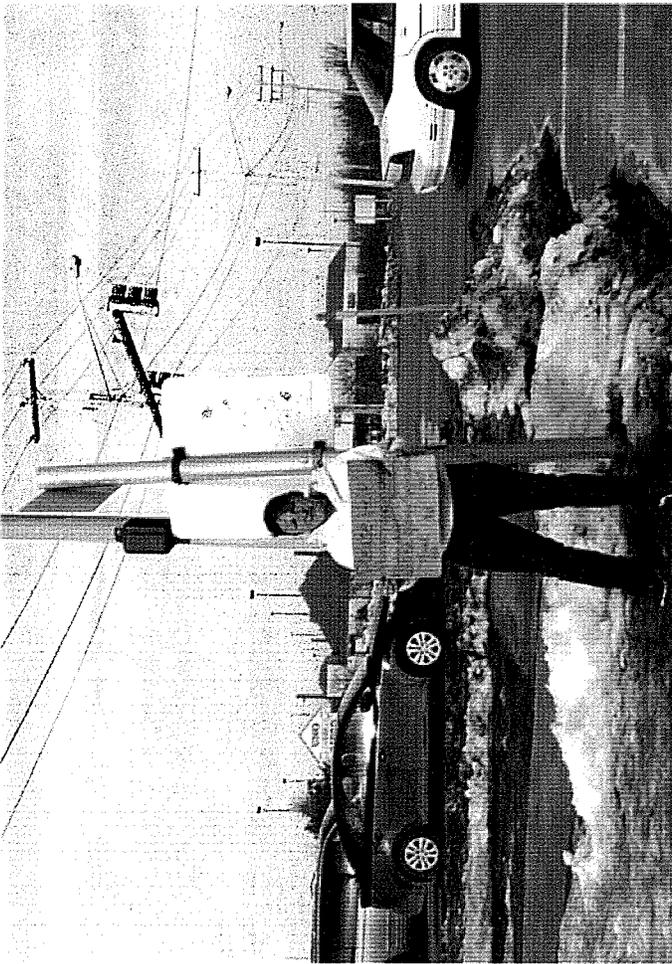
Near Burlington Court - Concord



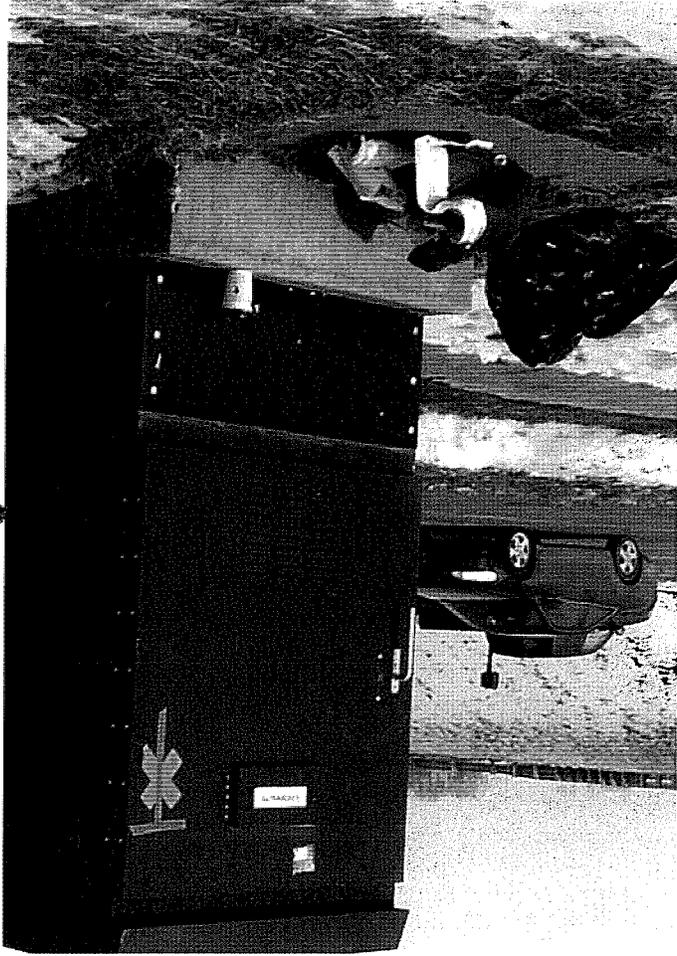
Building near tent city



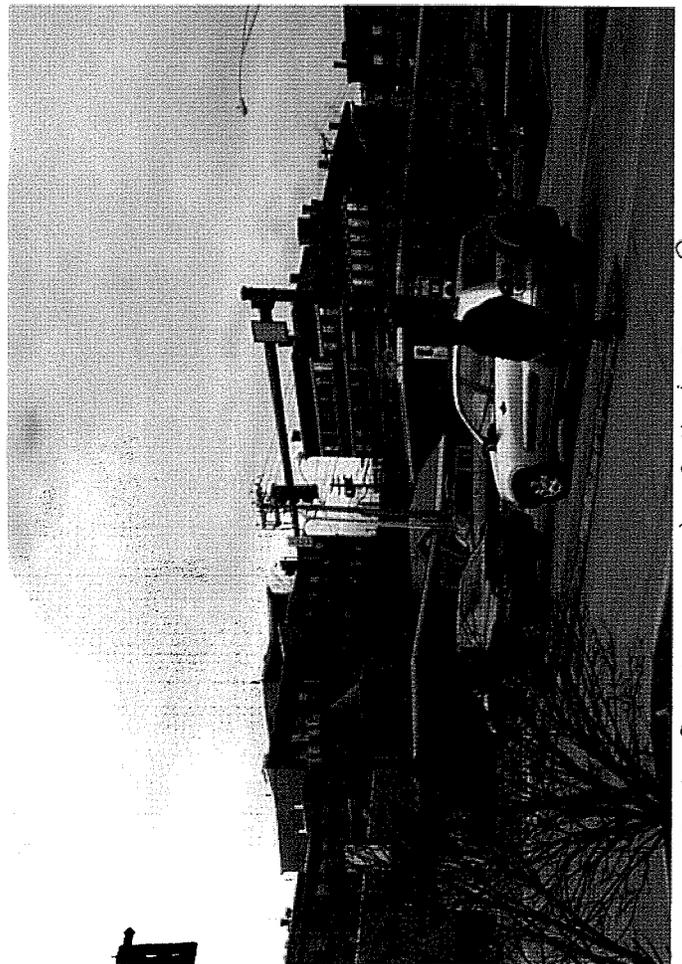
See Markers +



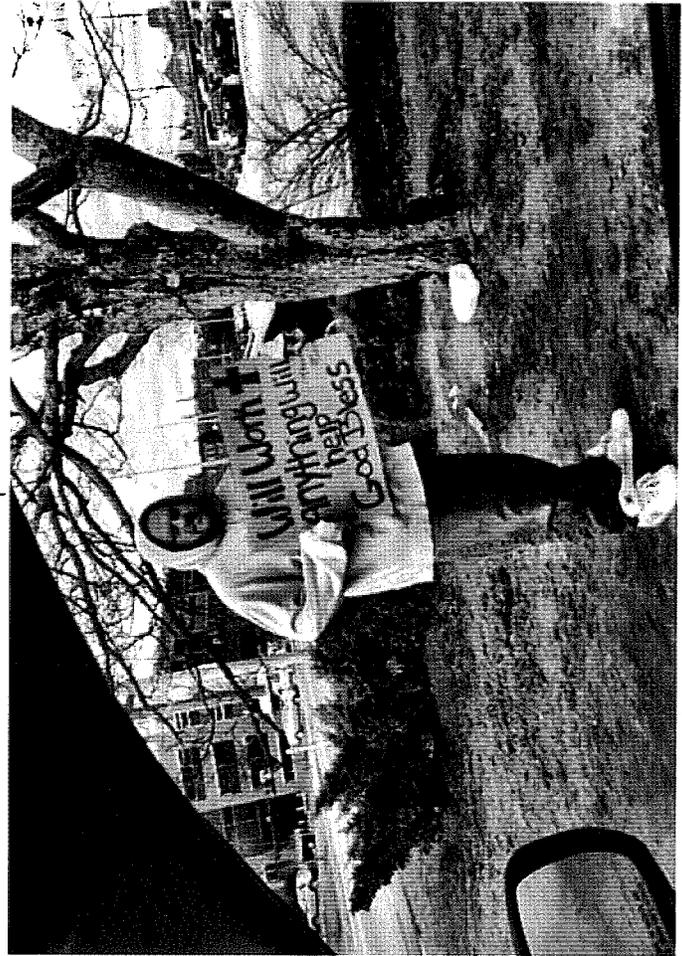
Park handler



See "T" "X" - They are marker of who works there



Red Coat going to collect cash from person



Next to old liquor store



CITY OF CONCORD

1-10
2-33(c)
2-36

In the year of our Lord two thousand and thirteen

AN ORDINANCE amending the CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8 Peddlers; Solicitors.

The City of Concord ordains as follows:

- SECTION I:** Amend the CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8 Peddlers; Solicitors, by deleting Section 15-8-1.1, Registration Requirement – Solicitor; Exemptions, in its entirety.
- SECTION II:** Amend the CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8 Peddlers; Solicitors, Section 15-8-2, Definitions, by deleting the definitions of “Solicitor” and “Solicitation Activities.”
- SECTION III:** Amend the CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8 Peddlers; Solicitors, by deleting Section 15-8-4.1, Registration of Solicitors – Requirements, in its entirety.
- SECTION IV:** Amend the CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, Article 15-8 Peddlers; Solicitors, by amending Section 15-8-4.2, Entry Upon Premises Unlawful, as follows:

A person required to be licensed or registered under the provisions of RSA 320 or this Article while conducting the business of a peddler ~~or engaged in solicitation activities~~, shall not enter upon any residential premises in the City:

(a) Between the hours of ~~7:00~~ 8:00 p.m. and 9:00 a.m.; or

(b) Where the owner, occupant, or person legally in charge of the premises has posted at the entry to the premises or at the entry to the principal building on the premises a sign bearing the words, “No Peddlers”, “*No Trespassing*” or “No Solicitors” or words of similar import.

- SECTION V:** Amend the CODE OF ORDINANCES, CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, by renaming Article 15-8, Peddlers; Solicitors as Article 15-8, Peddlers.

SECTION VI: Amend the CODE OF ORDINANCES, CODE OF ORDINANCES, Title I, General Code; Chapter 15, Licensing and Regulation of Businesses, Trades and Occupations, by creating a new Article 15-14, Solicitors, as follows:

15-14-1 - Registration Required—Solicitor; Exemptions.

A person shall not engage in solicitation activities without first registering with the Licensing Officer; provided, however, that the following are exempted from the provisions of this section:

- (a) Any solicitation made upon the premises owned or occupied by an organization upon whose behalf the solicitation is made;
- (b) Any solicitation by an organization soliciting contributions solely from persons who are members of the organization at the time of such solicitation;
- (c) Any solicitation in the form of a collection at a regular meeting, assembly or service of a charitable person; or
- (d) Any solicitation by persons enrolled in elementary or secondary schools engaged in specific fundraising events sponsored by local charitable, nonprofit organizations for any charitable, benevolent, humane, philanthropic, or patriotic purposes.

15-14-2 - Definitions.

For purposes of this Article, the following definitions shall apply:

Sell. Shall include any offer to sell or attempt to sell.

Solicitor. As used herein shall mean any person who goes upon the premises of any private residence in the city, not having been invited by the occupant thereof, for the purpose of taking or attempting to take orders for the sale of goods, merchandise, wares, or other personal property of any nature for future delivery, or for services to be performed in the future, or solicits subscriptions to any magazine, journal, newspaper, or periodical. This definition also includes any person who, without invitation, goes upon private property, to request a contribution of funds or anything of value, or sells goods or services for political, charitable, religious, or other noncommercial purposes.

Solicitation activities. Includes all activities ordinarily performed by a solicitor as indicated under the definition of "solicitor".

15-14-3 - Registration of Solicitors - Requirements.

A person required by Section 15-14-1 to register with the Licensing Officer shall register by completing the solicitor's registration form furnished by the city and shall provide proof of age, address and identification, of the applicant by providing the applicant's driver's license or other legally recognized form of identification. The application form shall require the following information:

- (1) The registrant's employer's name, address, and telephone number;
- (2) A description of the goods, merchandise, wares, or books to be sold;
- (3) The proposed method of operation in the city.

A certificate of registration shall be issued by the Licensing Officer within five business days upon completion of the application. The certificate of registration must be carried upon the person of the solicitor while soliciting and displayed to a police officer on demand. The form of identification that was used to register shall also be carried upon the person of the solicitor and displayed to a police officer on demand. Failure to possess either the certificate of registration or the form of identification used to register with the City during solicitation activities shall be considered a violation of this Article.

A certificate of registration shall expire thirty days from the date issued but may be renewed by presenting the certificate to the Licensing Officer who may either endorse the certificate to indicate renewal or issue a new certificate.

15-14-4 – Solicitor Identification Badge.

Each solicitor will be issued a photo identification badge that is required to be worn at all times while soliciting in the City. The photo identification badge shall be worn in a conspicuous place, upon the outside of the solicitor's outer garment. The photo identification badge will include the date the certificate of registration expires. Failure to wear a valid photo identification during solicitation activities in the City shall be considered a violation of this Article.

The fee for the badge shall be listed in Schedule I of Chapter 1, and shall be payable at the Code Administration office at the time the application is filed.

15-14-5 - Entry Upon Premises Unlawful.

A person required to be registered under this Article while engaged in solicitation activities, shall not enter upon any residential premises in the City:

- (a) Between the hours of 8:00 p.m. and 9:00 a.m.; or

(b) Where the owner, occupant, or person legally in charge of the premises has posted at the entry to the premises or at the entry to the principal building on the premises a sign bearing the words, "No Peddlers", "No Trespassing" or "No Solicitors" or words of similar import.

SECTION VII: This ordinance shall take effect upon its passage.

Explanation: Matter added to current ordinance appears in *bold italics*.

Matter removed from current ordinance appears [~~in brackets and struck through.~~]



CITY OF CONCORD

TJA

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Councilor Amanda Grady Sexton, Chair, Public Safety Board

DATE: December 17, 2012

SUBJECT: Report from the Public Safety Board on a Referral from the City Council in response to a communication from Pinnacle Security requesting the City of Concord repeal/modify existing ordinances which regulate door to door solicitation.

Recommendation

Accept this report on a recommendation from the Public Safety Board to direct Administration to revise this ordinance to include the changes recommended by the Board and to set a date for a public hearing.

Background

On November 13, 2012, the City Council referred this matter to the Public Safety Board.

On December 17, 2012, the Public Safety Board met to discuss the existing ordinance regulating door to door solicitation, and to discuss whether the ordinance should be modified. The following individuals were present at the meeting: Mr. James Kennedy, Solicitor, City of Concord; Ms. Danielle Pacik, Deputy Solicitor, City of Concord; Mr. Eugene Blake, Health and Licensing Officer, City of Concord; and Chief John Duval, Chief of Police, City of Concord.

The Board discussed several issues relating to the request, including the hours when it would be permissible to conduct solicitations, the number and types of solicitations, fees, identification and badging requirements, and the length of time for which a license is active.

The Board voted unanimously to recommend to the City Council that the ordinance be revised to incorporate the following changes.

1. That the hours during which solicitation is permitted be changed to 9:00 a.m. to 8:00 p.m.
2. That solicitors licensed by the City wear City issued identification badges and that City staff recommend an appropriate fee to cover costs.
3. That the time for which a license is active be increased from one (1) week to thirty (30) days.

4. That this ordinance be separated from ordinances regulating peddlers.

The Solicitor's Office will be submitting a proposed ordinance to City Council which incorporates these recommended revisions.

CITY OF CONCORD

1-11

2-33(D)

2-37

In the year of our Lord two thousand and thirteen

AN ORDINANCE amending the CODE OF ORDINANCES, Title I, General Code; Chapter 1, Government Organization, by amending Article 1-5, Fees, Fines, and Penalties, Schedule I.

The City of Concord ordains as follows:

SECTION I: Amend the CODE OF ORDINANCES, Title I, General Code; Chapter 1, Government Organization, by amending Article 1-5, Fees, Fines, and Penalties, Chapter 15, Licensing of Business, Trades, and Operations, by adding the following fee under Section 15-14, Solicitation Photo Identification Badge, to Schedule I:

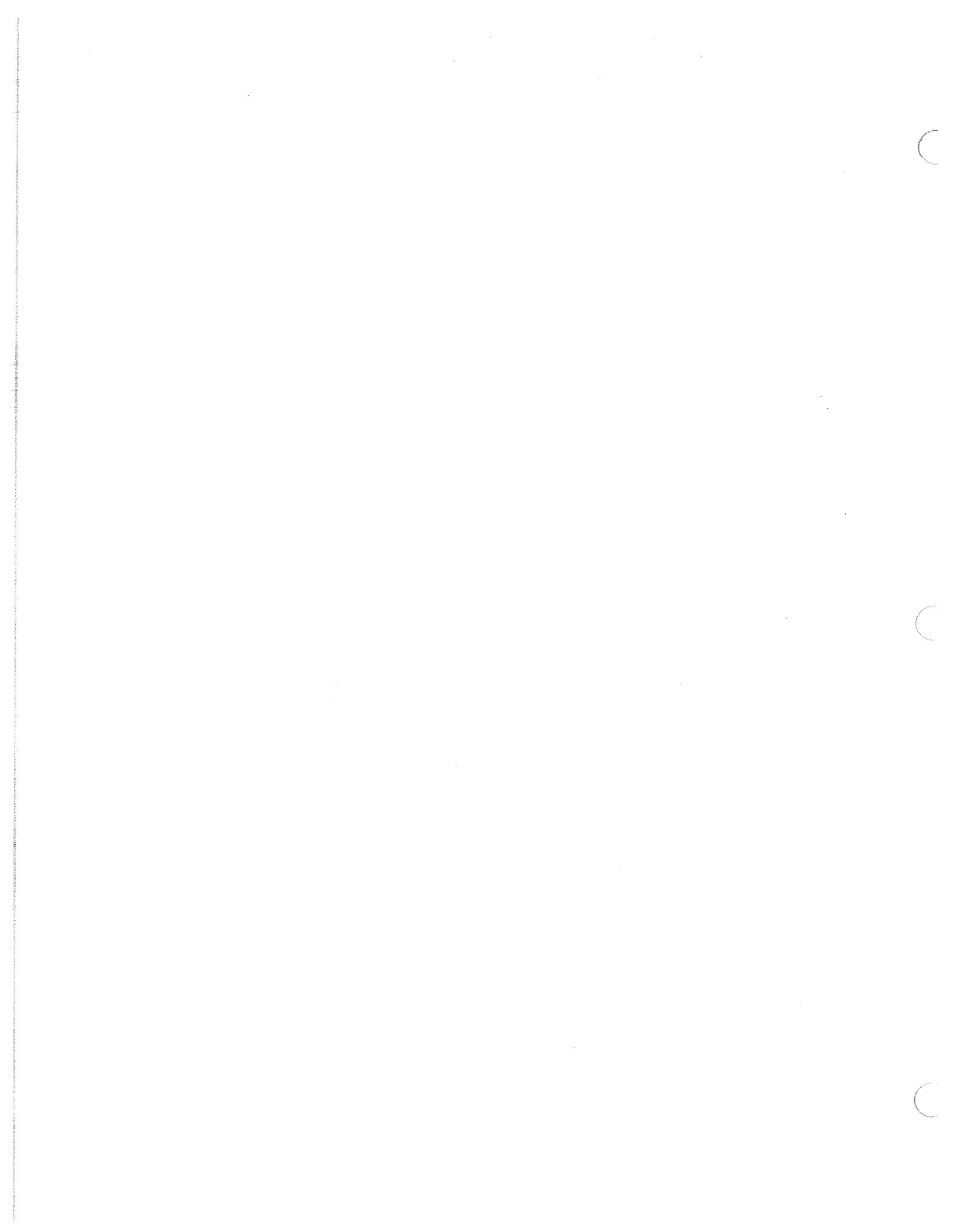
Chapter 15 - Licensing of Business, Trades, and Operations

Section 15-14, Solicitation Photo Identification Badge- Fee

Fee for each badge issued\$10.00

Note: There will be no fee for badge renewal (if renewed within thirty days of expired certificate of registration).

SECTION II: This ordinance shall take effect upon its passage.



1-12
2-33(E)
2-38

CITY OF CONCORD

In the year of our Lord two thousand and thirteen

AN ORDINANCE amending the CODE OF ORDINANCES, Title II, Traffic Code; Chapter 18, Parking; Article 18-1, Stopping, Standing, and Parking; Section 18-1-8 Parking Time Limited in Designated Spaces.

The City of Concord ordains as follows:

SECTION I: Amend the CODE OF ORDINANCES, Title II, Traffic Code; Chapter 18, Parking, Article 18-1, Stopping, Standing and Parking; Section 18-1-8 Parking Time Limited in Designated Spaces, 30-Minute Parking at All Times, Schedule III, by adding the following:

Street	Side Restricted	From	To	Position
N. State St.	West	205 N. State St. (one space only)	205 N. State St.	Parallel

SECTION II: This ordinance shall take effect upon its passage.



CITY OF CONCORD

17A C

REPORT TO MAYOR AND THE CITY COUNCIL

FROM: David Florence, Parking Manager
Downtown Parking Committee

DATE: December 27, 2012

SUBJECT: 205 N. State Street, Ordinance change

Recommendation

Review, accept this report, and set for a public hearing an ordinance change which would add a 30 minute parking space at 205 N. State Street.

Background

In reconstructing North State Street as part of CIP #35, our project eliminated the parking area immediately next to the bakery at 205 N. State Street (at the corner of Rumford and N. State). The property owners and baker expressed concern about that loss and so we made an in-field change in design to accommodate one parking space. In the past, the owners claim that up to three cars could have parked there. This one space would, at least, allow the bakery owner to move product from her car to the store without having to travel a long distance and would allow for a customer to park.

Discussion:

Engineering Services in conjunction with Community Development had discussions with the property owner at 205 N. State and agreed that they would like to limit this parking space as previously spaces existed and without a time zone they noticed vehicles parked for lengthy times. The Parking Committee discussed this request at the December 17, 2012 meeting and recommended a thirty minute parking designation. Community Development and Engineering discussed this recommendation with the property owners and they were in agreement with this recommendation.

Ordinance No.
CITY OF CONCORD

1-13
 2-33(F)
 2-39

In the year of our Lord two thousand and thirteen

AN ORDINANCE amending the CODE OF ORDINANCES, Title IV, Zoning Code; Chapter 29.2, Public Capital Facilities Impact Fees Ordinance; Article 29.2-1-2, Assessment and Collection.

The City of Concord ordains as follows:

SECTION I: Amend the CODE OF ORDINANCES, Title IV, Zoning Code; Chapter 29.2, Public Capital Facilities Impact Fees Ordinance; Article 29.2-1-2, Assessment and Collection; Section 29.2-1-2(b) Computation of the Amount of Impact Fee, by deleting Tables 1, 2, and 3 in their entireties and replacing with the following new Tables 1, 2 and 3:

**TABLE 1
 SCHOOL FACILITIES
 IMPACT FEE PER VARIABLE UNIT**

<i>Type of New Development</i>	<i>Concord School District Facilities Impact Fee Per Variable Unit</i>	<i>Merrimack Valley School District Facilities Impact Fee Per Variable Unit</i>	<i>Variable Unit</i>
Single-family residence	\$ 1.08	\$ 1.08	Square foot of gross living area
Town house/duplex	\$ 0.72	\$ 0.72	Square foot of gross living area
Multi-unit/apartment (other than townhouses or duplexes)	\$ 965.77	\$ 965.77	Dwelling unit
Mobile home	\$ 1,930.34	\$ 1,930.34	Dwelling unit

**TABLE 2
 RECREATIONAL FACILITIES
 IMPACT FEE PER VARIABLE UNIT**

<i>Type of New Development</i>	<i>Recreational Facilities Impact Fee Per Variable Unit</i>	<i>Variable Unit</i>
Single-family residence	\$ 0.50	Square foot of gross living area
Townhouse/duplex	\$ 0.72	Square foot of gross living area
Multi-unit/apartment (other than townhouses or duplexes)	\$ 642.67	Dwelling unit
Mobile home	\$ 965.81	Dwelling unit

TABLE 3
TRANSPORTATION FACILITIES
IMPACT FEE PER VARIABLE UNIT

<i>Type of New Development</i>	<i>Transportation Facilities Impact Fee Per Variable Unit</i>	<i>Variable Unit</i>
Residential Uses		
Single-family	\$2,051.60	Dwelling unit
Townhouse/duplex	\$1,369.68	Dwelling unit
Multi-unit dwelling/apartment (other than townhouses or duplexes)	\$1,409.43	Dwelling unit
Mobile home	\$1,006.74	Dwelling unit
Nonresidential Uses		
General office	\$ 1.66	Square foot of floor area
Single-tenant office	\$ 1.82	Square foot of floor area
General light industrial	\$ 1.06	Square foot of floor area
Manufacturing	\$ 0.61	Square foot of floor area
Warehousing	\$ 0.76	Square foot of floor area
Quality restaurant	\$ 5.43	Square foot of floor area
High-turnover restaurant	\$ 6.54	Square foot of floor area
Fast food restaurant with drive-thru	\$ 20.02	Square foot of floor area
Small retail (less than 5,000 SF)	\$ 2.49	Square foot of floor area
Retail (5,001 SF to 100,000 SF)	\$ 4.38	Square foot of floor area
Retail (100,001 to 300,000 SF)	\$ 3.55	Square foot of floor area
Retail (greater than 300,000 SF)	\$ 3.24	Square foot of floor area
Bank with drive-up	\$ 11.72	Square foot of floor area
Daycare center	\$ 3.98	Square foot of floor area
Hotel/motel	\$1,766.47	Room
Gas station/convenience store	\$3,279.94	Pump
New car sales	\$ 6.34	Square foot of floor area
Automobile service	\$ 3.85	Square foot of floor area
Automated car wash	\$5,133.36	Wash stall
All other uses	\$ 200.16	New trip

SECTION II: This ordinance shall take effect upon its passage.



CITY OF CONCORD

12A

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Gloria McPherson, City Planner

DATE: December 20, 2012

SUBJECT: Annual Review of the Public Capital Facilities Impact Fee Ordinance

Recommendations

Adopt an amendment to Chapter 29.2, Public Capital Facilities Impact Fee Ordinance, replacing the current impact fee tables with an updated schedule of fees that reflects the increase in construction costs since the impact fees were last adjusted in February 2012.

The Planning Board voted unanimously to recommend that the City Council adopt the adjusted schedule of fees and expressed its support for a consistent annual update process to keep steady pace with inflation, rather than increasing the fees less frequently and adopting higher rates that reflect larger cumulative changes.

Background

The current Public Capital Facilities Impact Fee Ordinance was adopted in June 2001 and contains a requirement in Section 29.2-1-2(b)(10) that the impact fee tables "shall be reviewed periodically by the Planning Board and shall be revised by the City Council whenever appropriate." It requires a report by the Board's Clerk each year to the City Council "with respect to increases in the estimated costs to construct public capital facilities" including recommendations "for appropriate adjustments to the impact fee tables." Specific sources of cost data and information for updating the fees are cited in the ordinance.

The City Council last amended the ordinance on February 13, 2012. After choosing to not update the impact fees for three years, the City Council incrementally updated the fees in both 2011 and 2012 to fully adjust for the rate of inflation since the adoption of the Impact Fee Ordinance in 2001.

Discussion

The Planning Board, at the regular meeting on December 19, 2012, considered a report from the Planning Division relative to the annual review of the Fee Schedule for the Public Capital Facilities Impact Fee Ordinance. The Planning Division's report to the Board included proposed new fee schedules for the School, Recreation and Transportation Facilities Impact Fees. These schedules were developed using the data sources and indices as specified in the Ordinance. A draft Ordinance amending the Public Capital Facilities Impact Fee Ordinance to incorporate these new fee schedules was also submitted to the Board for their review.

The rate of inflation from 2011 to 2012 for school and recreation construction costs is 4.79%, and for highway construction costs is 2.46%.

Copies of the tables containing the proposed new fee schedules, as well as the draft Ordinance which would implement these fee schedules, are attached to this report.

The recommendation for 2013 is to adjust the Impact Fee Tables by the rate of inflation from 2011 to 2012 in order to avoid a "catch up" scenario with a greater increase in fees in future years.

TABLE 1

SCHOOL FACILITIES IMPACT FEES PER VARIABLE UNIT

Type of New Development	Concord District Facilities Impact Fee per Variable Unit	Merrimack Valley School District Facilities Impact Fee per Variable Unit	Variable Unit
	2011 Fee	Adjusted Fee	2011 Fee
	Adjusted Fee	2011 Fee	Adjusted Fee
Single Family Residence	\$1.03	\$1.08	\$1.03
			Square foot of Gross Living Area
Townhouse / Duplex	\$0.69	\$0.72	\$0.69
			Square foot of Gross Living Area
Multi-Unit / Apartment (other than Townhouses or Duplexes)	\$921.63	\$965.77	\$921.63
			Dwelling Unit
Mobile Home	\$1,842.10	\$1,930.34	\$1,842.10
			Dwelling Unit

Note: Inflationary increase from July 2009 to July 2010 was 1.89%. Source: RS Means, Facilities Construction Cost Data 2011.

Note: Inflationary increase from July 2010 to July 2011 was 1.20% Source: RS Means, Facilities Construction Cost Data 2012.

Note: Inflationary increase from July 2011 to July 2012 was 4.79%. Source: RS Means, Facilities Construction Cost Data 2013.

	Historical Cost Index	Percentage Increase	Historical Cost Index	Percentage Increase
Jul-00	120.9		Jul-09	-0.17%
Jul-02	128.7	6.45%	Jul-10	1.89%
Jul-04	143.7	11.66%	Jul-11	1.20%
Jul-05	151.6	5.50%	Jul-12	4.79%
Jul-06	162.0	6.86%		
Jul-07	169.4	4.57%		
Jul-08	180.4	6.49%		

TABLE 2

RECREATIONAL FACILITIES IMPACT FEES PER VARIABLE UNIT			
Type of New Development	Recreational Facilities Impact Fee per Variable Unit		Variable Unit
	2011 Fee	Adjusted Fee	
Single Family Residence	\$0.48	\$0.50	Square foot of Gross Living Area
Townhouse / Duplex	\$0.69	\$0.72	Square foot of Gross Living Area
Multi-Unit / Apartment (other than Townhouses or Duplexes)	\$613.27	\$642.67	Dwelling Unit
Mobile Home	\$921.63	\$965.81	Dwelling Unit
<p>Note: Inflationary increase from July 2009 to July 2010 was 1.89%. Source: RS Means, Facilities Construction Cost Data 2011. Note: Inflationary increase from July 2010 to July 2011 was 1.20%. Source: RS Means, Facilities Construction Cost Data 2012. Note: Inflationary increase from July 2011 to July 2012 was 4.79%. Source: RS Means, Facilities Construction Cost Data 2013.</p>			
	Historical Cost Index	Percentage Increase	
Jul-00	120.9		
Jul-02	128.7	6.45%	
Jul-04	143.7	11.66%	
Jul-05	151.6	5.50%	
Jul-06	162	6.86%	
Jul-07	169.4	4.57%	
Jul-08	180.4	6.49%	
Jul-09	180.1	-0.17%	
Jul-10	183.5	1.89%	
Jul-11	185.7	1.20%	
Jul-12	194.6	4.79%	

TABLE 3

TRANSPORTATION FACILITIES IMPACT FEES PER VARIABLE UNIT

Type of New Development	Transportation Facilities Impact Fee per Variable Unit		Variable Unit
	2011 Fee	Adjusted Fee	
Residential Uses			
Single Family Residence	\$2,002.34	\$2,051.60	Dwelling Unit
Townhouse / Duplex	\$1,177.92	\$1,369.68	Dwelling Unit
Multi-Unit / Apartment (other than Townhouses or Duplexes)	\$1,375.59	\$1,409.43	Dwelling Unit
Mobile Home	\$982.57	\$1,006.74	Dwelling Unit
Nonresidential Uses			
General Office	\$1.62	\$1.66	Square Foot of Floor Area
Single Tenant Office	\$1.78	\$1.82	Square Foot of Floor Area
General Light Industrial	\$1.03	\$1.06	Square Foot of Floor Area
Manufacturing	\$0.59	\$0.61	Square Foot of Floor Area
Warehousing	\$0.74	\$0.76	Square Foot of Floor Area
Quality Restaurant	\$5.30	\$5.43	Square Foot of Floor Area
High Turnover Restaurant	\$6.38	\$6.54	Square Foot of Floor Area
Fast Food Restaurant	\$19.54	\$20.02	Square Foot of Floor Area
Small Retail (0 to 5,000 sf)	\$2.43	\$2.49	Square Foot of Floor Area
Retail (5,001 to 100,000 sf)	\$4.28	\$4.38	Square Foot of Floor Area
Retail (100,001 to 300,000 sf)	\$3.47	\$3.55	Square Foot of Floor Area
Retail (greater than 300,000 sf)	\$3.16	\$3.24	Square Foot of Floor Area

Type of New Development	Transportation Facilities Impact Fee per Variable Unit		Variable Unit
	2011 Fee	Adjusted Fee	
Bank with Drive Up Lanes	\$11.43	\$11.72	Square Foot of Floor Area
Day Care Center	\$3.88	\$3.98	Square Foot of Floor Area
Hotel/Motel	\$1,724.05	\$1,766.47	Room
Gas Station/Convenience Store	\$3,201.19	\$3,279.94	Fueling Station (pump)
New Car Sales	\$6.19	\$6.34	Square Foot of Floor Area
Automobile Service	\$3.75	\$3.85	Square Foot of Floor Area
Automated Car Wash	\$5,010.11	\$5,133.36	Wash Stall
All Other Uses	\$195.35	\$200.16	New Trip
<p>Note: Inflationary increase from December 2010 to December 2011 was 2.46%. Inflationary Increase from November 2007 to December 2010 was 10.63%. Source: Engineering News Record. Enr.com - Construction Cost Index History (1908-2011) December 3, 2011.</p>		<p>Note: Inflationary increase from December 2011 to November 2012 was 2.46%. Source: Engineering News Record. Enr.com - ENR's Construction Cost Index History (1908-2012) November 2012.</p>	
Construction Cost Index			
Jul-00	6225		
Jul-02	6605	6.10%	
Jul-04	7126	7.89%	
Jan-06	7660	7.50%	
Dec-06	7888	3.24%	
Nov-07	8092	2.59%	
Dec-08	8551	5.67%	
Dec-09	8641	1.05%	
Dec-10	8952	3.60%	
Dec-11	9172	2.46%	
Nov-12	9398	2.46%	



CITY OF CONCORD

NEW HAMPSHIRE

Economic Development Advisory Council

City Hall • 41 Green Street • Concord, NH 03301 • tel. 603/225-8595 • fax 603/228-2701

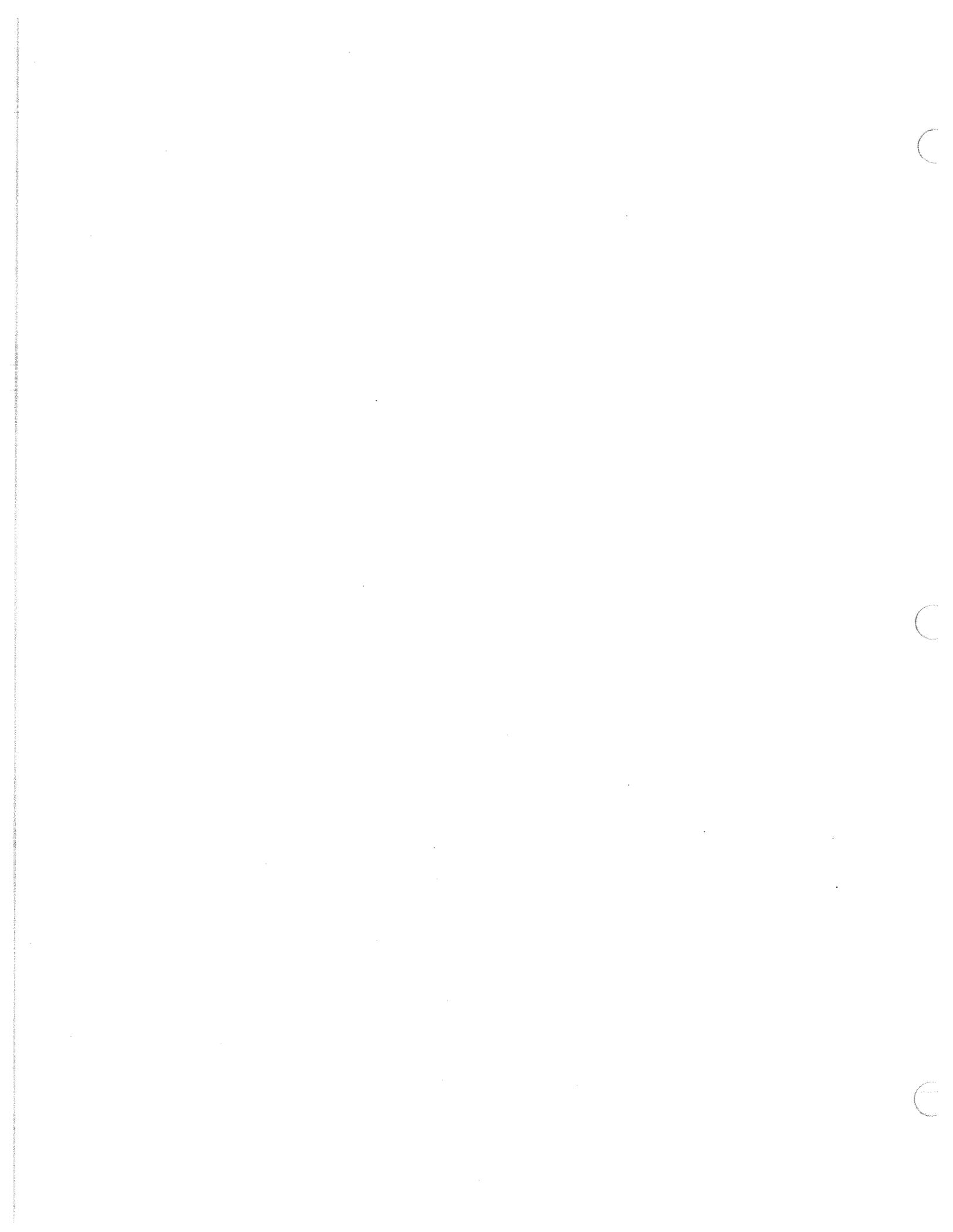
AA

Date: January 8, 2013
To: Mayor and City Council
From: Christopher Carley, AIA, EDAC Chairman
Subject: Impact Fee Ordinance Changes

At its meeting of January 4th, EDAC reviewed the proposed changes to the impact fee ordinance regarding existing buildings and changes of use. EDAC unanimously endorsed the proposed changes.

In an effort to foster additional economic development, EDAC also recommends that the City look at other areas of the city to expand such a waiver.

Thank you.



CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official Map so as to establish Mapped Lines of a Future Street for an extension of Whitney Road southerly to Sewalls Falls Road.

The City of Concord resolves as follows:

WHEREAS, pursuant to enabling statutes, the City has established an Official Map as well as adopted an ordinance creating a process for mapping the lines of future streets; and

WHEREAS, mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and

WHEREAS, the adopted Master Plan 2030 recommends the extension of Whitney Road to facilitate the development of this area between the Merrimack River and I-93 as an industrial park; and

WHEREAS, the Planning Board held a public hearing on December 19, 2012, after notifying affected property owners on the planned extension of Whitney Road and accepted testimony; and

WHEREAS, the future street is intended as a collector street designed to connect Hoit Road (US 4) near I-93 Exit 17 with Sewalls Falls Road. This road will divert traffic from Mountain Road and will provide the necessary access to allow for future development of this industrially zoned and undeveloped area; and

WHEREAS, the Planning Board voted by a vote of 5 to 1 to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan of the mapped lines of a future street extending Whitney Road southerly to Sewalls Falls Road.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan of the mapped lines of a future street for an extension of Whitney Road southerly to Sewalls Falls Road.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Extension of Whitney Road

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted 5 to 1 to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the mapped line of a future street pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for the extension of Whitney Road southerly to Sewalls Falls Road.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail "to all owners over whose lands the proposed streets will cross," and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the proposed 66' wide mapped line of future streets extending from the current terminus of Whitney Road in front of the Wheelabrator Waste to Energy Plant southerly to Sewalls Falls Road at the Concord Monitor.

Background

Whitney Road was constructed in the late 1980's as part of a planned industrial park development. This area was subsequently industrially zoned and extends southerly from Hoit Road to Sewalls Falls Road between the bluffs on the east side of the Merrimack River and Concord to Lincoln rail line and Interstate 93.

This industrial area is broken into three segments by Burnham and Hayward Brooks.

Whitney Road was constructed to City of Concord collector road standards with 66' of right-of-way, a 40' pavement width, closed drainage and sloped granite curbing southerly from

Hoit Road to the Wheelabrator (SES Concord) project in 1986-87. A private road named Monitor Drive was subsequently constructed to City of Concord collector road standards at the south end of the corridor.

To facilitate the relocation of the Concord Monitor's headquarters on Sewalls Falls Road, as well as future industrial development a municipal water line was constructed along the future route of Whitney Road from the Wheelabrator facility southerly to Sewalls Falls Road in the 1989.

Master Plan

The Planning Board in 1993, as part of the Year 2010 Master Plan Update, adopted a Future Transportation Plan showing Whitney Road as a planned roadway improvement with a functional classification of Urban Collector.

In the current Master Plan 2030, the Planning Board reaffirmed Whitney Road Whitney Road as a planned highway improvement and continued to classify Whiney Road as an Urban Collector.

Analysis

The mapped line follows the existing municipal water line and water line easement from the current terminus of the Whitney Road layout to Sewalls Falls Road. A significant portion of this future road was proposed be constructed in 2012 to provide access to the planned Resource Recovery Facility. This project was subsequently abandoned after final design for the roadway and permitting was obtained, including improvements to the existing Burnham Brook culvert.

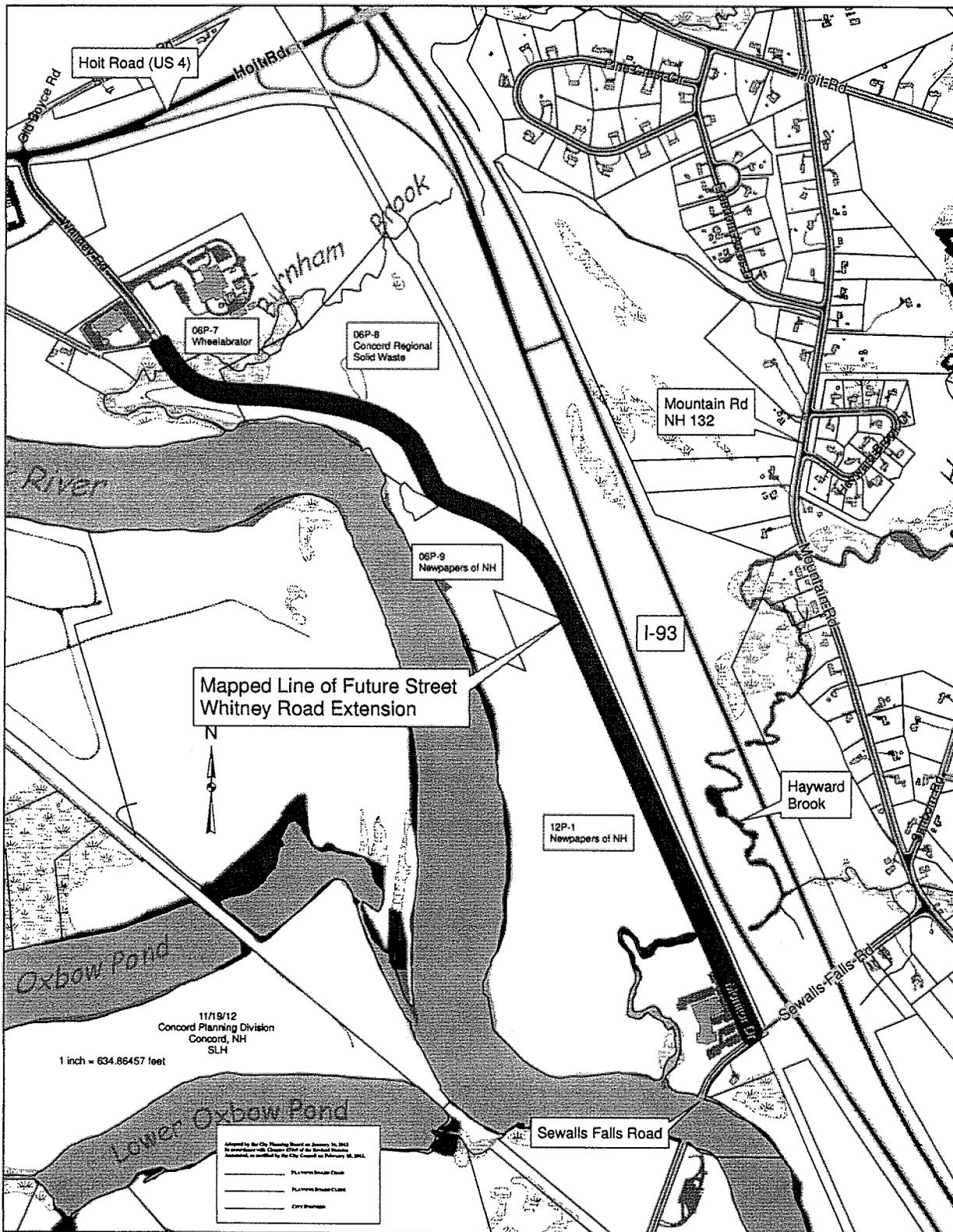
The proposed route for Whitney Road was designed to open up the remainder of the industrially zoned area for development while maximizing the size of the future lots.

The following properties would be affected by the proposed mapped line of future streets.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Wheelabrator Concord Company, LP	06P-7	11 Whitney Road
Concord Regional Solid Waste	06P-8	Whitney Rd
Newspapers of NH, Inc.	06P-9	Hannah Dustin Drive
Newspapers of NH, Inc.	12P-1	1 Monitor Drive

The major environmental impacts of the road construction will be potential impacts to isolated wetlands in the central part of the corridor and the crossing of the Hayward Brook Ravine. Careful design and mitigation of any permanent wetland impacts will be required and will be further offset by the protection of the Merrimack River bluffs and the ravines of Hayward and Burnham Brooks.

Whitney Road Mapped Line of Future Street



1-15
2-33(H)
2-41

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official map so as to establish Mapped Lines of a Future Street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road.

The City of Concord resolves as follows:

- WHEREAS,** pursuant to enabling statutes, the City has established an Official Map as well as adopted an ordinance creating a process for mapping the lines of future streets; and
- WHEREAS,** mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and
- WHEREAS,** the adopted Master Plan 2030 recommends the creation of a roadway network to serve the Garvins Falls Area of Concord. Phase 1 of the Garvins Falls Plan includes an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road to facilitate the development of this area as both an office park and industrial park; and
- WHEREAS,** the Planning Board held a public hearing on December 19, 2012, after notifying affected property owners on the planned extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road and accepted testimony; and
- WHEREAS,** the future streets are intended as a collector streets to provide access from the Garvins Falls area to Manchester Street (US 3) at the intersections of Integra Drive and Old Suncook Road. This road will divert traffic from latter phases of the Garvins Falls development area from the existing residential area along Garvins Falls Road.
- WHEREAS,** the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan of the mapped lines of a future street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road.

Resolution No.

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official map so as to establish Mapped Lines of a Future Street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road.

Page 2

NOW, THERFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan of the mapped lines of a future street for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

MA

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Garvins Falls Phase 1

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the mapped line of a future street pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for an extension of Old Suncook Road southerly from Manchester Street to Garvins Falls Road, and an extension of Integra Drive westerly to the proposed extension of Old Suncook Road.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail "to all owners over whose lands the proposed streets will cross," and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the proposed 66' wide mapped line of future streets for Old Suncook Road and Integra Drive. A portion of the mapped line of Old Suncook road is shown at a width of 80' extending southerly approximately 800' from Manchester Street to allow for additional turn lanes at the intersection of Manchester Street and Old Suncook Road.

Background

A road network for the Garvins Falls Area was first conceived as part of the transportation planning undertaken in 1988-89 for the preparation of the Year 2010 Master Plan update. Subsequently, the 1996 Garvins Falls Urban Reserve Area small area planning study refined the layout and scope of the road improvements in the Garvins Falls area. The proposed mapped lines implement the road layout for a portion of Phase 1 of the Garvins Falls Study.

One element of the recommended Phase 1 Garvins Falls Study transportation improvements was the relocation of Broken Bridge Road. This work was completed in the fall of 2012. It is interesting to note that the relocation of Broken Bridge Road was accomplished with a layout different than originally proposed in the study. The recommendation to connect Broken Bridge Road to Manchester Street was formally considered and instead Broken Bridge Road was relocated to connect with Integra Drive. This constructed alignment provides the necessary access to allow for the redevelopment along the southern portion of Broken Bridge Road as envisioned in the Garvins Falls Study, with no impact to wetlands and no direct impact to NH Route 3.

Master Plan

The Planning Board in 1993, as part of the Year 2010 Master Plan Update, adopted a Future Transportation Plan showing the southerly extension of Old Suncook Road and the westerly extension of Integra Drive as a major collector roadway.

“The Garvins Falls Urban Reserve Area Feasibility Study”, adopted by the Planning Board in 1996, further refined the proposed extension of Integra Drive and Old Suncook Road southerly to Garvins Falls Road as part of Phase 1 of the plan.

In the current Master Plan 2030, the Planning Board reaffirmed the location and purpose of the southerly extension of Old Suncook Road and the westerly extension of Integra Drive. Please note that proposed roadway improvements for Phases 2 and 3 of the Garvins Falls Plan are not proposed for mapping at this time.

Analysis

The corridor for the southerly extension of Old Suncook Road has been preserved in the approved site plan for Freedom Cycle over the northern portion of parcel 110D-3-13. The private access drive for Freedom Cycle at 110 Manchester Street is located within the future right-of-way. The parking and site circulation for Freedom Cycle has been designed to minimize any impacts to this property when Old Suncook Road is laid out and constructed. The proposed new mapped street has been referred for decades as the southerly extension of old Suncook Road. Based on E-911 mapping and addressing conventions, when this street is developed a new street name will need to be selected. In this report we will continue to identify this proposed street as the southerly extension of Old Suncook Road.

The layout for both Old Suncook Road and Integra Drive has been shown on the subdivision for B & D Houston over parcel 109-6-17. The existing right-of-way for Integra Drive extends beyond the limits of the accepted portion of Integra Drive. Prior approvals from the Planning Board for the subdivision of Integra Drive will require the completion of that portion of Integra Drive within the existing public right-of-way when any additional development occurs at 15 Integra Drive (parcel 109-6-17).

The layout has been designed to minimize cuts and fills required to construct the road and to avoid as much as possible any known wetlands.

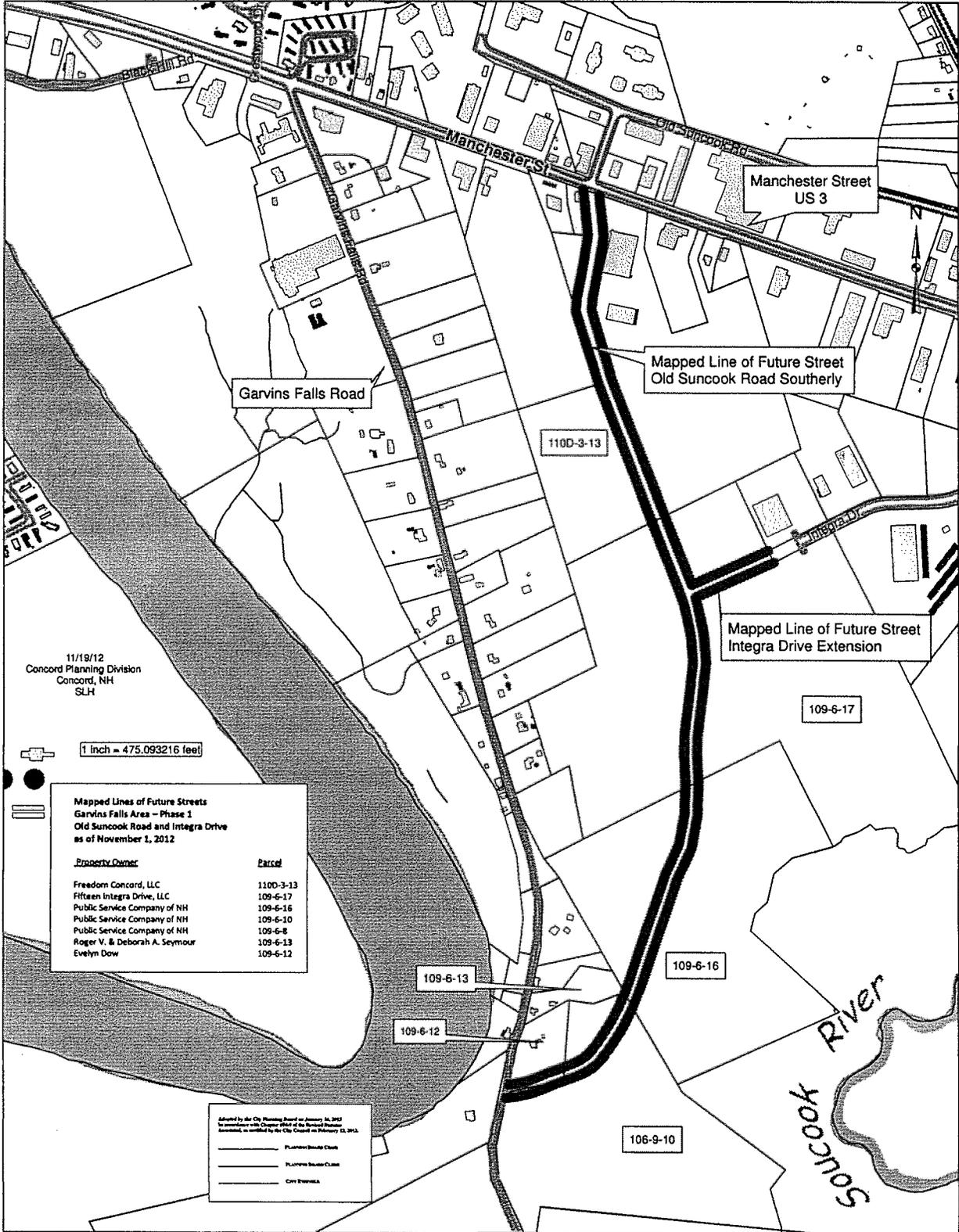
The layout of both Old Suncook Road and Integra Drive provides the required highway capacity to develop Phase 1 and part of Phase 2 of the Garvins Falls Study. Only very low density development could be undertaken in the Garvins Falls area without these new streets and the accompanying utility extensions. The transportation modeling undertaken for the Master Plan 2030 indicate that Phase 1 of the Garvins Falls area, and part of Phase 2, can be accommodated with the construction of Old Suncook Road and Integra Drive along with improvements to Manchester Street. Future Phases of the Garvins Falls Area will require additional connections across the Soucook River to NH Route 106, and potentially a bridge across the Merrimack River to link the NH 106 to I-89.

The following properties would be affected by the proposed mapped line of future streets.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Freedom Concord, LLC	110D-3-13	110 Manchester Street
Fifteen Integra Drive, LLC	109-6-17	15 Integra Drive
Public Service Company of NH	109-6-16	Garvins Falls Road
Public Service Company of NH	109-6-10	Garvins Falls Road Roger
V. & Deborah A. Seymour	109-6-13	109 Garvins Falls Rd.
Evelyn Dow	109-6-12	115 Garvins Falls Rd.

The impacts to the two residential lots at 109 and 115 Garvins Falls Road are minimal in nature. The existing buildings and structures would not be impacted, nor would the mapped lines of future streets interfere with any additional development on these lots.

Garvins Falls Phase 1 Mapped Line of Future Streets



11/19/12
Concord Planning Division
Concord, NH
SLH

1 inch = 475.093216 feet

Mapped Lines of Future Streets
Garvins Falls Area – Phase 1
Old Suncook Road and Integra Drive
as of November 1, 2012

Property Owner	Parcel
Freedom Concord, LLC	110D-3-13
Fifteen Integra Drive, LLC	109-6-17
Public Service Company of NH	109-6-16
Public Service Company of NH	109-6-20
Public Service Company of NH	109-6-8
Roger V. & Deborah A. Seymour	109-6-13
Evelyn Dow	109-6-12

Adopted by the City Planning Board on January 30, 2012
in accordance with Chapter 224 of the Revised Statutes
of New Hampshire, as amended by the City Council on February 02, 2012.

- Plumbline Boundary Lines
- Plumbline Boundary Lines
- City Streets

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amendment of the Official Map so as to establish the Mapped Lines of a Future Street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

The City of Concord resolves as follows:

- WHEREAS,** pursuant to enabling statutes, the City has established an Official Map as well as adopted an ordinance creating a process for mapping the lines of future streets; and
- WHEREAS,** mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and
- WHEREAS,** the adopted Master Plan 2030 recommends the creation of a roadway network to serve the southern Opportunity Corridor. The Opportunity Corridor Study and the 2030 Master Plan includes an extension of Storrs Street from the Intersection of Theatre Street and Storrs Street southerly under the Manchester Street Bridge to Gas Street, and then southerly to Langdon Avenue; and
- WHEREAS,** the City of Concord contributed over 1 million dollars in 1997-8 to the I-93 Exit 13 NH Department of Transportation improvement project to widen the Manchester Street Bridge to accommodate this planned roadway; and
- WHEREAS,** the Planning Board held a public hearing on December 19, 2012, after notifying the affected property owners on the planned new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue and accepted testimony, and
- WHEREAS,** the future street is intended to be constructed as an urban street to support the redevelopment of the southern Opportunity Corridor.
- WHEREAS,** the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan of the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

Resolution No.

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Relative to the Establishment of the Mapped Lines of a Future Street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

Page 2

NOW, THERFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan of the mapped lines of a future street for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

130

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Storrs Street South

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the mapped line of a future street pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for a new street from the intersection of Storrs and Theatre Streets southerly to Langdon Avenue.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail "to all owners over whose lands the proposed streets will cross," and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the proposed 50' wide mapped line of future streets extending from the intersection of Theatre Street and Storrs Street, southerly adjacent to the NH main line railroad line, underneath the Water Street Bridge to Gas Street, then southerly from Gas Street to Langdon Avenue.

Background

This new road extending through the old Boston and Maine railroad yards southerly to the South Concord Industrial park has been planned for many decades. The yards and the South Concord Industrial park have languished as an underused and deteriorating brownfields site since prior to the 1960's.

The area has been begun a turnaround and several new developments have been completed including a new maintenance facility and headquarters for Concord Coach (an inter-city

bus company), Evolution Rock (a fitness center and climbing gym), and renovations to the J & S Leasing property.

The construction of Concord Steam Power Plant and cogeneration facility southerly of Langdon Avenue is planned for construction in 2013.

The City facilitated the extension of this new road in 1998-9 by increasing the length of the Water Street Bridge as part of the I-93 Exit 13 reconstruction project to allow for one bay under the bridge for the NH Main Line Railroad and one-bay for the Storrs Street extension at a cost of 1.3 million dollars.

The City has acquired the rights to develop Langdon Avenue as a public street from South Main Street to the NH Main Line Railroad (B & M Rail Line). A small amount of additional right-of-way in front of the Concord Coach facility still needs to be secured. A recent condominium subdivision of the J& S Property has preserved a corridor for the future road north from Langdon Avenue.

Master Plan

The Planning Board in 1993, as part of the Year 2010 Master Plan Update, adopted a Future Transportation Plan showing the southerly extension of Storrs Street from Theatre Street (Chandler Street) to the vicinity of Allison Street and South Main Street.

In the "The South Concord Redevelopment Area Study – A Small Area Master Plan" adopted by the Planning Board in 1997, the current alignment shown on the attached plan was developed.

The Concord Opportunity Corridor Master Plan prepared in April of 2005 reaffirmed the location and alignment of the southerly extension of Storrs Street and the recommendations of the South Concord Redevelopment Area Study.

In the current Master Plan 2030, the Planning Board reaffirmed the location and purpose of the southerly extension of Storrs Street to facilitate the redevelopment within the southern segment of the Opportunity Corridor.

Analysis

The proposed new mapped street has been referred for decades as the southerly extension of Storrs Street. Based on E-911 mapping and addressing conventions, when this street is developed a new street name will need to be selected. In this report we will continue to identify this proposed street as the southerly extension of Storrs Street.

The southern extension of Storrs Street has a well-defined beginning, middle and end. The starting point at the intersection of Storrs Street and Theatre Street is anchored at an existing four way intersection, falls between two large industrial scale buildings, and is the

ideal location from a grade standpoint to connect back to Storrs Street. The Merrimack River bluffs along South Main Street are on average about 26' above the grade of the plain below the bluff. Langdon Avenue is located at a low point in the bluffs and has 5-6% slopes on both approaches on South Main Street and on Langdon Avenue. Other connecting points between the two locations would require significant grade changes and impacts to existing buildings. Full access at Gas Street will be a design consideration given the available right-of-way for Gas Street, grade of Gas Street at South Main Street, and site distance at the South Main Street/Gas Street intersection. The underpass designed specifically for the future road under the Water Street Bridge is the only feasible location for the street between South Main Street and the NH Main Line Railroad. This section of the NH Main Line Railroad has been designated as one of five high speed rail corridors in the country with service proposed from Boston to Montreal. New at-grade rail crossings of this line are unlikely to be approved.

The corridor could be completed in two independent phases, one section from Theatre Street to Gas Street, and the second section from Gas Street to Langdon Avenue. Improvements to Langdon Avenue and the intersection of Langdon Avenue and South Main Street will be needed to support redevelopment in the southern section.

The following properties would be affected by the proposed mapped line of future streets.

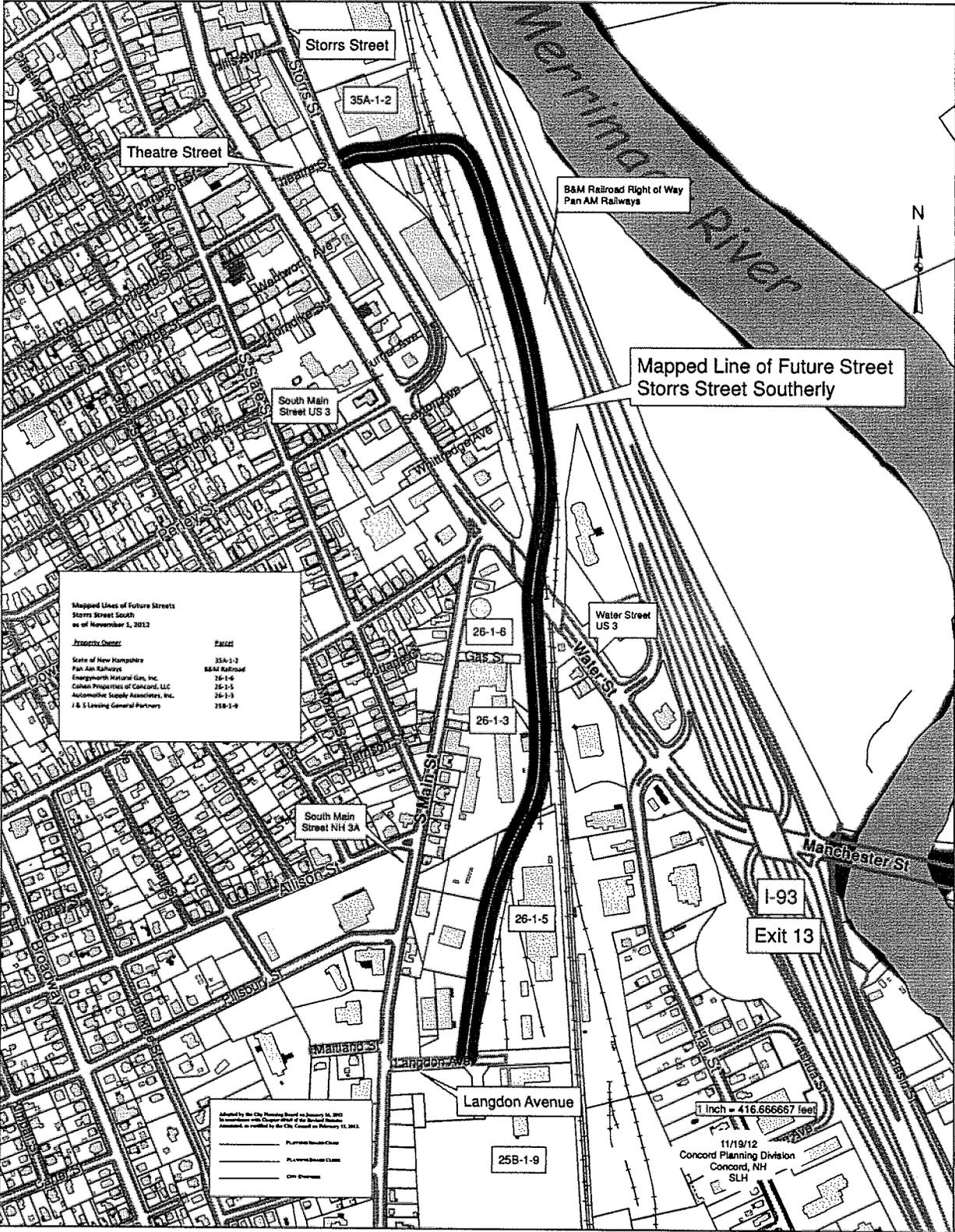
<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
State of New Hampshire	35A-1-2	50 Storrs Street
Pan Am Railroad	B & M Railroad	Storrs Street
Energynorth North Natural Gas, Inc.	26-1-6	Gas Street
Cohen Properties of Concord, LLC	26-1-5	Gas Street
Automotive Supply Associates, Inc.	26-1-3	219-231- S. Main St
J & S Leasing General Partners	25B-1-19	287 South Main St.

There are no environmentally sensitive areas along the corridor.

For the extension of Storrs Street to be completed south of Gas Street a complete take would be required for parcel 26-1-5 owned by Cohen Properties of Concord, LLC. This 0.65 acre parcel has a total assessed value of \$87,600. No other building or structure is impacted.

The corridor is located in a Brownfield area; however recent development in this area has proceeded without major expenditures for the cleanup of either soil or ground water contamination. The Energynorth parcel (26-1-6) at Gas Street was the site of a coal-gasification plant and the source of coal tar contamination in the area. Liberty Gas, the successor to Energynorth, would be are responsible for any Brownfield remediation associated with this contamination which may be required due to construction of the new street.

Storrs Street Southern Extension Mapped Line of Future Street



Mapped Lines of Future Streets
Storrs Street South
as of November 1, 2012

Property Owner	Parcel
State of New Hampshire	35A-1-2
Pan Am Railways	8844 Railroad
Essexworth Industrial Co., Inc.	26-1-6
Cones Property of Concord, LLC	26-1-5
Automotive Supply Associates, Inc.	26-1-3
J & S Leasing General Partners	25B-1-9

Adopted by the City Planning Board on January 14, 2013
in accordance with Chapter 281:1 of the Revised Statutes
Amended, as modified by the City Council on February 11, 2013.

PLAT/RECORD CLAIM
 PLAT/RECORD CLAIM
 CITY PROPERTY

1 inch = 416.666667 feet

11/19/12
Concord Planning Division
Concord, NH
SLH

1-17
2-33(J)
2-43

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official map so as to eliminate the existing remnants of Mapped Lines of Future Streets located between Christian Avenue, Ormond Street and East Side Drive.

The City of Concord resolves as follows:

WHEREAS, in 1953 and 1963, the City mapped lines of future streets in the area between Loudon Road, East Side Drive and the bluffs along the Merrimack River.

Since 1963, this area of the Concord Heights has substantially developed into a mixture of commercial, residential and governmental land uses; and

WHEREAS, mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and

WHEREAS, in the adopted Master Plan 2030 none of the existing mapped lines of future streets in this area are specifically shown or noted in the Land Use Section, the Transportation Section, the Economic Development Section nor the Housing Section; and

WHEREAS, the remaining remnant mapped lines are no longer necessary. The mapped lines are located on a fully developed housing area known as Concord Gardens and Royal Gardens. The private internal circulation system exists on both properties and follows the general east west layout of mapped streets and meets the circulation needs of the properties; and

WHEREAS, the Planning Board held a public hearing on December 19, 2012, after notifying the affected property owners of the proposed abandonment of mapped lines of future streets and accepted testimony; and

WHEREAS, the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan to eliminate the existing remnants of Mapped Lines of Future Streets located between Christian Avenue, Ormond Street and East Side Drive.

Resolution No.

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official Map so as to eliminate the existing remnants of the Mapped Lines of Future Streets located between Christian Avenue, Ormond Street and East Side Drive.

Page 2

NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan eliminating the existing remnants of Mapped Lines of Future Streets located between Christian Avenue, Ormond Street and East Side Drive.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

1/10

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Abandonment Heights North

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the abandonment of the mapped line of future streets pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for the existing remnants of Mapped Lines of Future Streets (mapped lines) located between Christian Avenue, Ormond Street and East Side Drive.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail "to all owners over whose lands the proposed streets will cross," and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the existing 50' wide mapped lines at Royal Gardens and Concord Gardens, southerly of Christian Avenue.

Background

Mapped lines were created in the above mentioned area in 1953 and 1963, and were amended in 1973 and 1993. The remaining mapped lines are those segments left after the construction and development of the majority of this area from the 1960's to the present day.

The purpose of the mapped lines adopted in 1953 and 1963, were to guide and facilitate the development of a road network to serve a developing area of Concord between the bluffs of

the Merrimack River, Loudon Road (NH 9) and East Side Drive (NH 132). Since 1953 the network of roads in this area has been completed. While opportunities exist for small scale infill projects and redevelopment the area is essentially developed.

The remaining remnant mapped lines as shown on the attached map are no longer necessary. The mapped lines are located on a fully developed housing area known as Concord Gardens and Royal Gardens. The private internal circulation system exists on both properties and follows the general east west layout of mapped streets and meets the circulation needs of the properties.

Master Plan

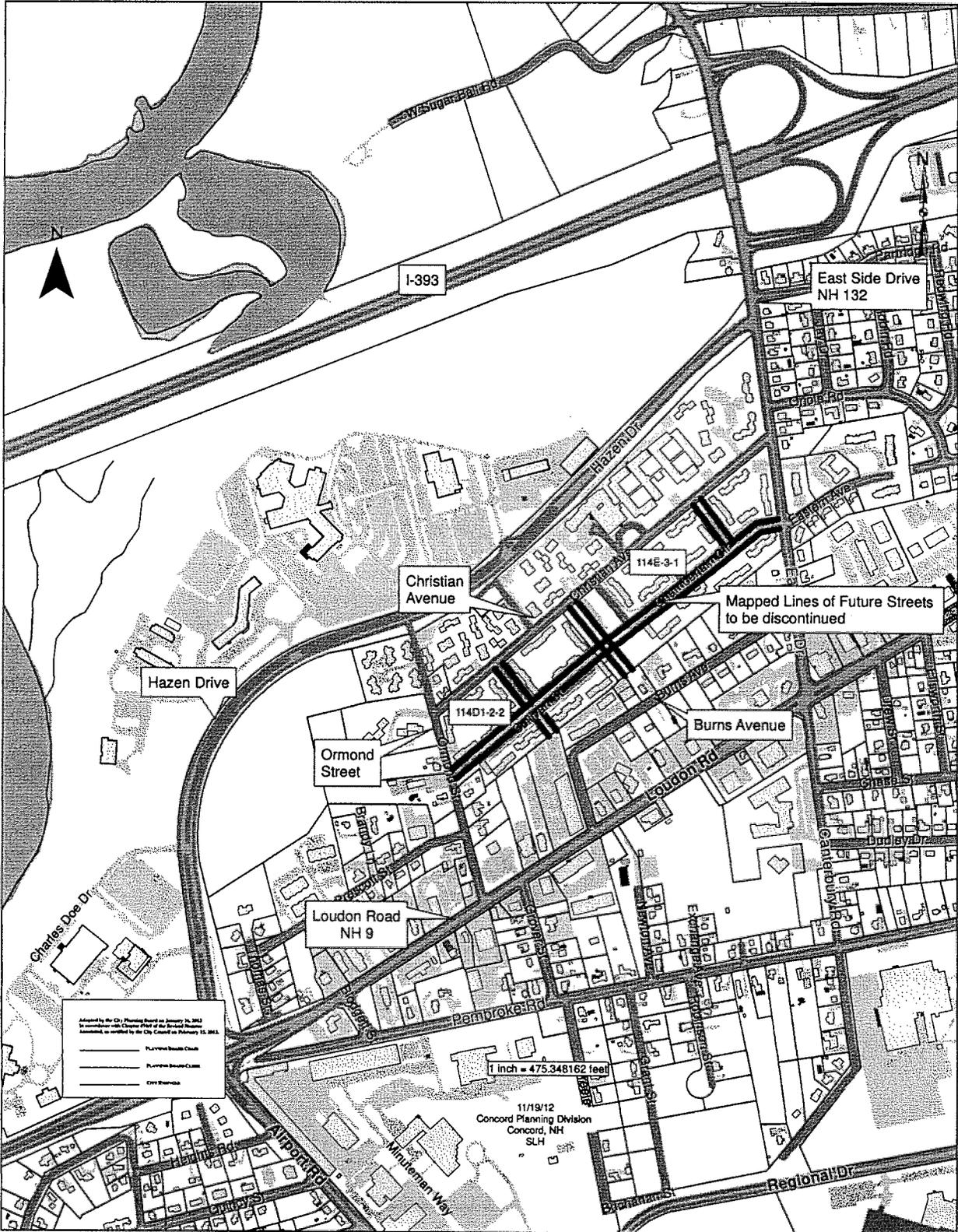
None of the existing mapped lines of future streets in this area are specifically shown or noted in the Land Use Section, the Transportation Section, the Economic Development Section nor the Housing Section of the adopted Master Plan 2030.

Released Properties

The following properties would be affected by the proposed abandonment of the Mapped Line of Future Streets.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Concord Gardens Company	114D1-2-2	Christian Avenue
Royal Gardens Company	114E-3-1	Christian Avenue

Abandonment of Mapped Line of Future Streets between East Side Drive, Christian Avenue and Ormond Street



Adopted by the City Planning Board on January 26, 2012
 in accordance with Chapter 214-B of the Revised Statutes
 of the State of New Hampshire, as amended by the City Council on February 22, 2012.

— Future Street Class
 — Future Street Class
 — City Property

11/19/12
 Concord Planning Division
 Concord, NH
 SLH

1 inch = 475.348162 feet



CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official map so as to eliminate the existing remnants of Mapped Lines of Future Streets located between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.

The City of Concord resolves as follows:

WHEREAS, in 1963 and 1968, the City mapped lines of future streets in the area between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.

Since 1963, this area of the Concord Heights has substantially developed into a mixture of commercial, residential and industrial land uses; and

WHEREAS, mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and

WHEREAS, in the adopted Master Plan 2030 none of the existing mapped lines of future streets in this area are specifically shown or noted in the Land Use Section, the Transportation Section, the Economic Development Section nor the Housing Section; and

WHEREAS, the remaining remnant mapped lines are no longer necessary. The mapped lines are principally located in a fully developed housing area known as Jenson's Residential Communities and the Old Suncook Road landfill site. The proposed mapped lines are no longer needed to guide and support additional development within this area; and

WHEREAS, the Planning Board held a public hearing on December 19, 2012, after notifying the affected property owners on the proposed abandonment of mapped lines of future streets and accepted testimony; and

WHEREAS, the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan to eliminate the existing remnants of Mapped Lines of Future Streets in the area between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.

Resolution No.

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official Map so as to eliminate the existing remnants of the Mapped Lines of Future Streets located in the area between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.

Page 2

NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan eliminating the existing remnants of Mapped Lines of Future Streets in the area between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Abandonment Heights South

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the abandonment of the mapped line of future streets pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for the existing remnants of Mapped Lines of Future Streets (mapped lines) located between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail “to all owners over whose lands the proposed streets will cross,” and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the existing 50' wide mapped lines between Old Turnpike Road, Manchester Street, Airport Road and Terrill Park Drive.

Background

Mapped lines were created in the above mentioned area in 1963 and 1968, and were amended in 1971, 1974, 1979, 1980 and 1989. The remaining mapped lines are those segments left after the construction and development of the majority of this area from the 1970's to the present day.

The continuation of the mapped lines as shown on the attached map are no longer feasible given restrictions on development including wetlands, steep slopes and the Old Suncook

Road landfill, or are shown over existing developed parcels where the proposed road layout is either unlikely or unfeasible.

Since their establishment many sections of the original mapped lines of future streets were either established as existing public and/or private streets through the subdivision process. Others sections of the mapped lines of futures streets have been specifically abandoned by the City, or in the case of the realignment of Airport Road and Manchester Street and the realignment of Old Turnpike Road and Manchester Street have been completed by public improvement projects.

Master Plan

The two largest remaining sections of mapped lines pass through or immediately adjacent to Jensen’s Residential Communities manufactured housing park. The mapped lines in this area were created before current environmental regulations and were based on the assumption that mobile home parks were a temporary land use and would subsequently be replaced by more valuable development. The mapped lines were established to guide and assist in this redevelopment. Today that assumption is no longer valid. Manufactured housing is routinely replaced with new units and is a key component of the affordable housing stock in the City and the region. The discontinuance of these mapped lines would not facilitate any additional development.

The other section of mapped lines to be abandoned falls primarily across the City’s Old Suncook Road landfill site. The reuse of this property is limited at best to recreation field development. The landfill has in November of 2012 been provided with a temporary cap of 18’ to 24” in thickness. The mapped line passes through recently completed drainage retention swales around the landfill. The mapped lines also lie across the rear of six single family residential lots along Airport Road and through the side of a single family residential lot on Marion Street. A commercial lot developed as a vehicle storage area for Banks Chevrolet-Cadillac is split by the mapped line adjacent to Old Suncook Road. The abandonment would allow for additional subdivision of the Marion Street residential lot and the construction of a building on the commercial property along Old Suncook Road. The abandonment of the existing map line would not alter the development possibilities of the six residential lots on Airport Road. The two existing 50’ wide connecting stubs leading from Airport Road to the bulk of the Old Suncook Road landfill site would remain in City ownership and could be used to provide future access to the planned recreational fields.

Released Properties

The following properties would be affected by the proposed abandonment of the Mapped Lines of Future Streets.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Unitil Energy Systems	110J-1-5	8 Terrill Park Drive
North Branch Construction, Inc.	110J-1-10	76 Old Turnpike Rd.

SW Paper, Inc.	110J-1-13	60 Old Turnpike Rd.
Terrill Park Industrial Commons	110J-1-999	30 Terrill Park Drive

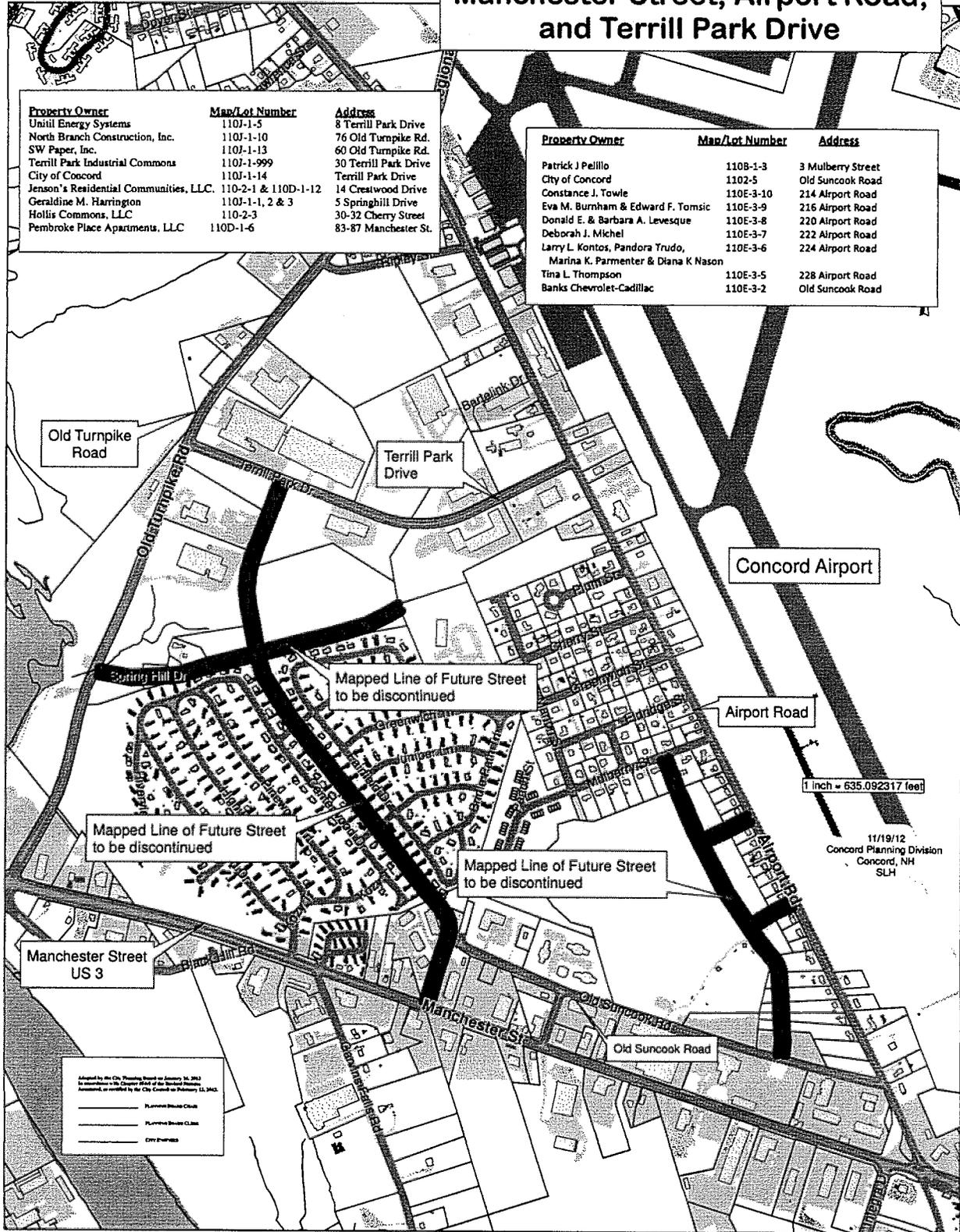
<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
City of Concord	110J-1-14	Terrill Park Drive
Jenson's Residential Communities, LLC.	110-2-1 & 110D-1-12	14 Crestwood Drive
Geraldine M. Harrington	110J-1-1, 2 & 3	5 Springhill Drive
Hollis Commons, LLC	110-2-3	30-32 Cherry Street
Pembroke Place Apartments, LLC	110D-1-6	83-87 Manchester St.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Patrick J Pelillo	110B-1-3	3 Mulberry Street
City of Concord	1102-5	Old Suncook Road
Constance J. Towle	110E-3-10	214 Airport Road
Eva M. Burnham & Edward F. Tomsic	110E-3-9	216 Airport Road
Donald E. & Barbara A. Levesque	110E-3-8	220 Airport Road
Deborah J. Michel	110E-3-7	222 Airport Road
Larry L. Kontos, Pandora Trudo,	110E-3-6	224 Airport Road
Marina K. Parmenter & Diana K Nason		
Tina L. Thompson	110E-3-5	228 Airport Road
Banks Chevrolet-Cadillac	110E-3-2	Old Suncook Road

Abandonment of Mapped Line of Future Streets between Old Turnpike Road, Manchester Street, Airport Road, and Terrill Park Drive

Property Owner	Map/Lot Number	Address
Unilil Energy Systems	110J-1-5	8 Terrill Park Drive
North Branch Construction, Inc.	110J-1-10	76 Old Turnpike Rd.
SW Paper, Inc.	110J-1-13	60 Old Turnpike Rd.
Terrill Park Industrial Commons	110J-1-999	30 Terrill Park Drive
City of Concord	110J-1-14	Terrill Park Drive
Jenson's Residential Communities, LLC.	110J-2-1 & 110D-1-12	14 Crestwood Drive
Geraldine M. Harrington	110J-1-1, 2 & 3	5 Springhill Drive
Hollis Commons, LLC	110J-2-3	30-32 Cherry Street
Pembroke Place Apartments, LLC	110D-1-6	83-87 Manchester St.

Property Owner	Map/Lot Number	Address
Patrick J. Peillo	110B-1-3	3 Mulberry Street
City of Concord	110J-2-5	Old Suncook Road
Constance J. Towle	110E-3-10	214 Airport Road
Eva M. Burnham & Edward F. Tomsic	110E-3-9	216 Airport Road
Donald E. & Barbara A. Levesque	110E-3-8	220 Airport Road
Deborah J. Michel	110E-3-7	222 Airport Road
Larry L. Kontos, Pandora Trudo, Marina K. Parmenter & Diana K. Nason	110E-3-6	224 Airport Road
Tina L. Thompson	110E-3-5	228 Airport Road
Banks Chevrolet-Cadillac	110E-3-2	Old Suncook Road



Adopted by the City Planning Board on January 30, 2012
 to amend the City Charter and the City Code of Ordinances,
 as amended by the City Council on February 14, 2012.

Plume Route Class
 Plume Route Class
 City Purview

1 inch = 635.092317 feet

11/19/12
 Concord Planning Division
 Concord, NH
 SLH

CITY OF CONCORD

In year of our Lord two thousand thirteen

RESOLUTION Amending the Official map so as to eliminate the Mapped Lines of Future Streets for the extension of Brookside Drive and Bow Street.

The City of Concord resolves as follows:

WHEREAS, in 1952 a mapped line for the future extension of Brookside Drive and Bow Street was established and was shown on the City's paper tax maps for decades.

Since 1952, this area in the south end of Concord has substantially developed into a residential neighborhood; and

WHEREAS, mapping the lines of future streets reserves a corridor for a street to be constructed at a future time by restricting the issuance of building permits for buildings or structures within the mapped lines of future streets; and

WHEREAS, in the adopted Master Plan 2030 none of the existing mapped lines of future streets in this area are specifically shown or noted in the Land Use Section, the Transportation Section, the Economic Development Section nor the Housing Section; and

WHEREAS, the proposed mapped lines are no longer needed to guide and support additional development within this area; and

WHEREAS, the Planning Board held a public hearing on December 19, 2012, after notifying the affected property owners on the proposed abandonment of mapped lines of future streets and accepted testimony, and

WHEREAS, the Planning Board voted unanimously to forward a request to the City Council that the Board be authorized pursuant to Section 16-3-6, Mapping of Future Streets, of the Code of Ordinances, to prepare and certify a plan to eliminate the existing remnants of Mapped Lines of Future Streets for the extension of Brookside Drive and Bow Street.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Concord that:

- 1.) The Planning Board be, and hereby is authorized to prepare and certify a plan eliminating the existing remnants of Mapped Lines of Future Streets for the extension of Brookside Drive and Bow Street.
- 2.) This resolution shall take effect upon its passage.



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Stephen Henninger, Assistant City Planner

DATE: December 20, 2012

SUBJECT: Amendment to Mapped Lines of Future Streets – Abandonment South End

Recommendation

The Planning Board, after holding a public hearing on December 19, 2012, voted unanimously to forward the proposed revision of mapped lines of future streets to the City Council. The Board is requesting that the City Council direct the Planning Board to certify the abandonment of the mapped line of future streets pursuant to Article 16-3-6 Mapping of Future Streets, of the Code of Ordinances, and RSA 674:11, Amendments to Official Map, for the extension of Brookside Drive and the extension of Bow Street.

Prior to directing the Planning Board to certify the mapped street, the City Council will need to hold its own public hearing, send notice of the hearing by certified mail “to all owners over whose lands the proposed streets will cross,” and publish the hearing notice in the newspaper.

Please see the attached map showing the location of the existing 50' wide mapped lines from the existing terminus of Brookside Drive northerly to South Street, and the existing terminus of Bow Street southerly from Joffre Street to Nivelles Street.

Background

A mapped line for the future extension of Brookside Drive was established in 1952 and was shown on the City's paper tax maps for decades.

The purpose of this mapped line and others adopted in the South End of Concord was to provide for an orderly layout of residential streets which largely developed since the end of the Second World War.

The Brookside Drive mapped line affects five properties, each with an existing single family residence, and it appears that a garage was constructed over a portion of the

mapped line at 181 South Street. If the road was constructed as envisioned several additional lots could be created from the existing lots. However, this would require the cooperation of all five property owners and the construction of over 600' of new City street. The elimination of the mapped line would release any existing restrictions on the five lots including the lot at 181 South Street.

The extension of Bow Street was established long before environmental protections for wetlands were established. Today this extension would not create any new lots and would adversely affect three of the four existing single family residences. The continuation of this existing mapped street serves no public or private purpose.

Master Plan

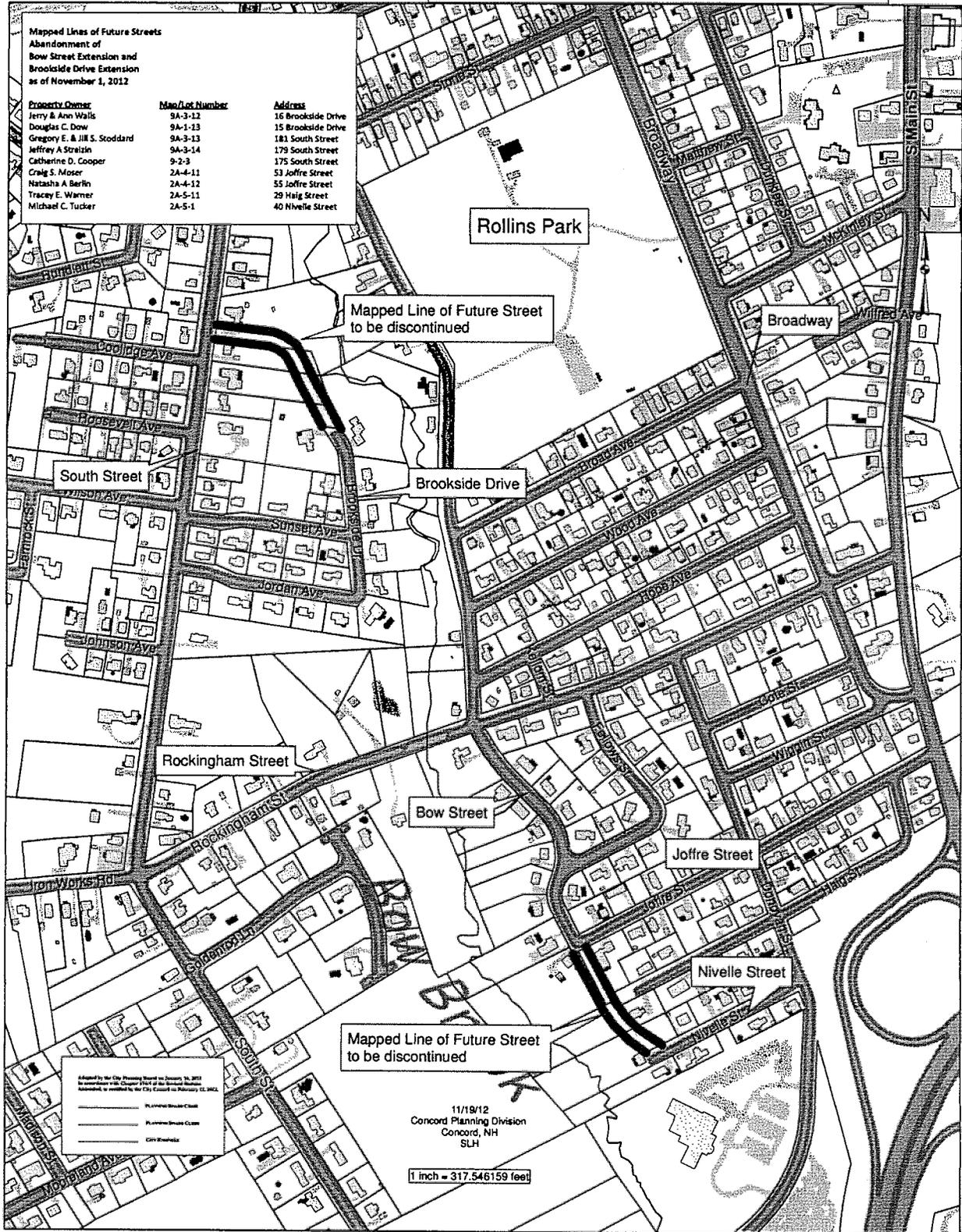
None of the existing mapped lines of future streets in this area are specifically shown or noted in the Land Use Section, the Transportation Section, the Economic Development Section nor the Housing Section of the adopted Master Plan 2030.

Released Properties

The following properties would be affected by the proposed abandonment of the Mapped Line of Future Streets.

<u>Property Owner</u>	<u>Map/Lot Number</u>	<u>Address</u>
Jerry & Ann Walls	9A-3-12	16 Brookside Drive
Douglas C. Dow	9A-1-13	15 Brookside Drive
Gregory E. & Jill S. Stoddard	9A-3-13	181 South Street
Jeffrey A Strelzin	9A-3-14	179 South Street
Catherine D. Cooper	9-2-3	175 South Street
Craig S. Moser	2A-4-11	53 Joffre Street
Natasha A Berlin	2A-4-12	55 Joffre Street
Tracey E. Warner	2A-5-11	29 Haig Street
Michael C. Tucker	2A-5-1	40 Nivelles Street

Abandonment of Mapped Line of Future Streets Bow Street Extension and Brookside Drive Extension



12/15

2-33(m)

2-46 TJA

LICENSE AGREEMENT

HALL STREET WASTE WATER TREATMENT PLANT

THE CITY OF CONCORD, a municipal corporation duly existing under the laws of the State of New Hampshire and having a usual place of business at 41 Green Street, Concord, New Hampshire 03301 ("Licensor"), hereby authorizes and licenses CONCORD POWER AND STEAM, LLC, a New Hampshire limited liability company with a mailing address of P.O. Box 2520, Concord, New Hampshire 03301 (the "Licensee"), the right to enter upon and to lay, construct, reconstruct, operate, and to reenter as necessity may require, to repair, replace, or maintain water lines, a pump house and related appurtenances and utilities as required to draw water from the Merrimack River in such amounts and quantities and at such rates as described more fully in this License Agreement for its steam plant operations (the "Improvements"), in, on, or through a portion of the Licensor's lands known as the Hall Street Waste Water Treatment Plant, located at 125 Hall Street, Concord, New Hampshire, (hereinafter the "Licensed Area") as shown on Exhibit B of this Agreement:

A. USE OF LICENSED AREA. The Licensor reserves the right to use the Licensed Area and construct improvements as shown on Exhibit B subject to the rights and privileges herein granted and conveyed. The Licensee hereby covenants that it shall not use the Licensed Area in a manner that impairs or interferes with the Licensor's improvements or their intended use. The Licensee shall have all other rights and benefits necessary or convenient for the full enjoyment or use of the rights herein granted, including, but without limiting the same, Licensor's common law riparian rights in the Merrimack River associated with the Licensed Area, and the right of ingress and egress by personnel and/or with supplies, machinery and equipment over and across the Licensed Area to construct, maintain, repair and replace its Improvements, subject to the terms and conditions set forth herein.

B. RENT:

1) Determination of Fair Market Rent: In exchange for use of the Licensed Area, the Licensee shall pay to the Licensor Fair Market Rent. The initial amount of Fair Market Rent shall be determined via the following process:

Specifically the Licensee, at its sole expense, shall engage a licensed New Hampshire Real Estate Appraiser who shall be acceptable to the City for the purposes of completing a real estate appraisal of the Licensed Area in order to establish the Fair Market Rent for the Licensed Area. The determination of rent shall take into consideration any restrictions set forth within this License Agreement. The City shall cooperate with the Licensee's appraiser and provide information which may have a bearing upon the Fair Market Rent. The Licensee shall promptly provide the City a draft copy of the appraisal for

its review and comment. Any comments provided by the City shall be addressed by the Licensee's appraiser in writing, and – if warranted - the determination of Fair Market Rent shall be revised. If the City is not satisfied with the final appraisal and determination of Fair Market Rent, and the parties cannot come to an agreement on Fair Market Rent, the City shall have the right to obtain its own appraisal, at its sole cost and expense. If the parties are unable to agree on a Fair Market Rent following the second appraisal, the two appraisers shall engage a third appraiser to review the two appraisals (but not conduct its own appraisal) and determine the Fair Market Rent, which shall be a final, unappealable determination. The cost of the third appraiser shall be divided equally between the parties.

- 2) Payment of Rent: The Licensee shall pay to the Licensor the amount of Fair Market Rent determined in accordance with B (1) on an annual basis to be paid in full, as follows:
 - a) The initial payment shall be made no later than 30 days following the commencement of construction of the improvements intended by the Licensee on the Licensed Area. The initial payment shall be pro-rated to July 1 next following the date of commencement of construction.
 - b) All future payments shall be made on July 1 of each year.
- 3) Termination: In the event of termination of this License, rent shall pro-rated for the period of time for which the License is in effect.
- 4) Annual Increase: Fair Market Rent shall be adjusted annually on a compounded basis by the Inflation Price Deflator (IPD) for Gross Domestic Product as calculated by the Bureau of Economic Analysis of the U.S. Department of Commerce for the preceding 12-month period ending the preceding February 28th. In the event of a decrease of IPD, the Fair Market Rent shall remain unchanged from the previous year.
- 5) Late Payments: A five percent (5%) penalty fee for late payments shall be assessed after the fifteenth (15th) day after the payment is due plus 1.5% each month thereafter. Any arrearage in excess of sixty (60) days shall be cause for termination.

C. TAXES: The Licensee, if applicable, shall be responsible to pay any such taxes made necessary because of its use of the Licensed Area in accordance with RSA 73:23, I, b, as determined by the City of Concord Assessing Department. Taxes shall be paid quarterly by the Licensee, as billed by the City. The City or the Licensee shall have the right to appeal any such determination of tax. Failure of the Licensee to pay the duly assessed personal and real estate taxes when due shall be cause to terminate this Agreement by the City.

D. CONSTRUCTION / MAINTENANCE OF IMPROVEMENTS. The Licensee shall be

responsible, at its sole cost and expense, for the installation of the water lines and construction of the Improvements within the Licensed Area so that it may be used for Licensee's intended purposes. Prior to commencement of construction, the Licensee shall provide the Licensor with plans and specifications as to the exact location of the Improvements for its approval. Except in the event of an emergency, all construction or maintenance activities shall be coordinated with the Licensor in advance. Any and all improvements shall be constructed and maintained in a good, workmanlike fashion, in accordance with any and all laws, codes, rules, regulations and ordinances, and with any and all governmental approvals and permits. The Licensee shall pay for any damage, together with associated expenses, costs and fees, within the Licensed Area which may result from the Licensee constructing, maintaining, operating, altering, repairing, removing, changing the size of or replacing the Improvements. Following the completion of any work by the Licensee, the Licensee shall restore the Licensed Area to its condition prior to such work. Any other land of the Licensor disturbed during the course of construction, maintenance, repair or replacement of the Improvements and not otherwise occupied by such Improvements, shall be restored to its original condition at the Licensee's expense. The Licensee shall ensure that any and all contractors and subcontractors performing labor or supplying materials to the Licensed Area on behalf of the Licensee are paid in a timely manner.

E. TERMINATION OR RESTRICTION OF WATER WITHDRAWAL FROM THE MERRIMACK RIVER IN EVENT OF CITY NEED:

The City and the Licensee hereby agree that if and when the City intends to withdraw water from the Merrimack River, the City shall provide written notice to the Licensee. If the City receives notice from the State of New Hampshire or any regulatory authority that it is prohibited from withdrawing water from the Merrimack River due to Licensee withdrawing water from the Merrimack River at the City's property under this License, the City and the Licensee shall cooperate in good faith, for a period not to exceed one hundred eighty (180) days after the City is so notified, in efforts to determine appropriate solutions mutually agreeable to both parties so that the operation of the steam plant facility is not unreasonably impaired, interrupted, made materially more costly or burdensome, or terminated. If deemed mutually agreeable by the parties at the time of notice from the City of pending water withdrawal restrictions, such solutions could include, but are not limited to, the design, permitting, and construction of new supplies of water in such amounts required to operate its steam plant facility or the replacement of supplies of water including relocation of its water withdrawal facilities, installation of wells (whether at the Licensee's property or elsewhere), use of grey water from the City of Concord's Hall Street Waste Water Treatment Plant, or connection to the City's municipal water supply.

In the event a mutually acceptable alternative is not reached by the parties prior to the expiration of the 180 day period described above, the Licensee hereby covenants that it shall terminate or restrict all (or a portion thereof as the case might necessitate) of its rights under paragraph A of this License and any associated permits/approvals for withdrawal of water from the Merrimack River no later than two (2) years from the date of initial written notification by the City of Concord confirming that such total or partial termination or restriction

is required in order for the City to secure any necessary permits or approvals to withdraw water from the Merrimack River. Upon termination of Licensee's right to withdraw water from the Merrimack River under this paragraph, this License shall become void and the Licensee shall remove all improvements and restore the Licensed Area to its previous in-kind condition no later than 180 days from the date of such termination, weather permitting. If the Licensee fails to timely remove its Improvements from the Licensed Area within the allotted time, the Licensor shall have the right to call the Licensee's financial surety to finance removal of the Improvements as well as proceed with the removal of said Improvements. In addition, the Licensee shall be subject to reasonable liquidated damages in the amount of \$500.00 per calendar day.

F. SECURITY GATE IMPROVEMENTS: The Licensee hereby agrees to pay to the City of Concord the one time lump sum of \$15,000 for future anticipated upgrades to the Hall Street Waste Water Treatment Plant security fencing and gate in order to in part facilitate the Licensee's access to the Licensed Area. The City shall be responsible for designing and constructing proposed improvements to the security fencing and gate system. Because of the possibility that the Licensee may not proceed with its proposed improvements on the Licensed Area, the \$15,000 sum shall not be due until the Licensee provides written notice to the City of its intent to proceed or the date on which it seeks building permits for such improvements. If the security fencing and gate system is not complete as of the date that the Licensee wishes to proceed with its proposed improvements to the Licensed Area, the Licensee and City shall coordinate access to the Licensed Area. The City shall provide the Licensee with copies of the required keys or combinations as might be required to gain access to the Licensed Area. The Licensee agrees to safeguard such keys or combinations and shall be liable for the cost of replacing or updating such devices in the event of loss. Further, the Licensee shall be responsible for half of the cost of maintaining and replacing said security fence gate system until such time as this Agreement is terminated and the Licensee has removed its Improvements from the Licensed Area.

G. INSURANCE AND FINANCIAL SURETY.

1) At all times, the Licensee shall maintain general liability naming the City as an additional insured as it pertains to this license, in amounts required by Exhibit A (or as periodically revised by the City), on a per incident or occurrence basis. The City shall have the authority to increase the amount of insurance required by the Licensee at its sole discretion from time to time. The evidence of insurance filed with the City shall include a statement by the insurance carrier that thirty (30) days' notice will be given to the City before cancellation of coverage. The Licensee shall also maintain and worker's compensation insurance in such amounts and upon such terms as are commercially reasonable, and as approved by the City on Exhibit A. Such policies shall be required of the Licensee, or any contractors or subcontractors performing any work or providing goods or services, including any maintenance and repair, within the Licensed Area. Upon request by the Licensor, Licensee shall provide proof of such insurance to Licensor. The Licensee shall bear all risk of loss on the pump house and any fixtures, and it shall be the responsibility of the Licensee to maintain casualty insurance on the

pump house and any fixtures that it deems necessary

- 2) Financial Surety: The Licensee shall provide the Licensor with a financial surety, in a form acceptable to the City Solicitor and in an amount acceptable to the City Engineer, for modification or removal of the Improvements should the Licensee fail to make modifications or to remove the Improvements, as provided for within this Agreement. The amount of the financial surety shall be reviewed annually by the City Engineer, and, if necessary, increased by the Licensee in order to cover the City Engineer's estimate for removal or modification of the Improvements. Failure of the Licensee to maintain a financial surety shall constitute a breach of this License Agreement and grounds for termination by the Licensee.
- H. INDEMNIFICATION. The Licensee shall defend, indemnify and hold the Licensor, its successors and or assigns, harmless from any and all suits, demands, claims, losses, damages, causes of action and expenses, including reasonable attorney's fees, arising out of Licensee's use, operation, construction, possession, maintenance, repair or replacement of the Improvements within the Licensed Area or any damages caused by the Licensee, its agents, servants, employees and contractors.
- I. COMPLIANCE WITH LAW. The Licensee shall use, possess, maintain, repair and replace said Licensed Area, and any Improvements within the Licensed Area, in compliance with all applicable federal, state, and local laws, codes, ordinances, statutes, rules and regulations, and in accordance with any and all federal, state and local permits and approvals.
- J. MODIFICATION OF LICENSED AREA. In the event of a modification to the location of the Licensed Area, the parties shall execute an amendment memorializing such change.
- K. INFRASTRUCTURE WITHIN CITY STREETS AND RIGHTS-OF-WAY: This License shall not govern improvements located within City streets or rights-of-way, associated with the withdrawal, transportation, and delivery of water from the Merrimack River to the Licensee's electric and steam generation plant located near Langdon Avenue. Rather, such infrastructure shall be regulated in accordance with a separate license agreement between the Licensee and the City.
- L. OTHER PROVISIONS. The following further provisions govern the parties' rights, duties and obligations under this License:
- 1) Term of License. The term of this License shall commence on the date of execution of the License by all parties and shall terminate on April 1, 2019; provided, however, that the parties may extend this License by up to two (2) additional five (5) year terms beyond the end of the Term upon the same terms and conditions of this License. CPS shall give written notice to the City of its desire to extend this License at least ninety (90) days prior to the expiration of the term or extended term. In any event, no such request for extension of this License shall be accepted after December 31st. Subject to the City's termination rights, described below, the City agrees that so long as CPS is

in compliance with its duties and obligations under this License, and no default by CPS exists under this License or the agreements identified in Section L.4. below, on the date of notice of CPS's intent to extend this License, then this License shall be so extended.

- 2) Termination of License by Licensor. Except in the event of a breach of the terms of this License by the Licensee, the Licensor may, with one (1) year's advance written notice terminate or refuse to renew the License hereby granted if the Licensor, in the exercise of its reasonable judgment, determines that the Improvements interfere with its reasonable use of its property. In such case, the Licensee shall seek an alternate location and route for transporting water from the Merrimack River to the Licensee's steam generation plant, or the design, permitting, and construction of a replacement water supply for its needs, including the obligation, at its sole cost and expense, to remove and relocate the Improvements from the Licensed Area. If the Licensee is diligently pursuing an alternative water supply, or location or route, but has not yet obtained the necessary permits, rights and approvals, or in the event the Licensee, having exercised diligence, has not completed the removal and relocation of the Improvements at the end of the one (1) year period, the Licensor agrees to grant the Licensee a reasonable period of time to continue its efforts for such relocation, but not to exceed an additional 180 days, excepting reasonable construction shut down periods during the winter season. In the event the Licensee has failed to remove its infrastructure at the end of the additional 180 day grace period, excepting winter conditions shut down periods referenced above, the Licensor shall have the right to call the Licensee's financial surety to finance removal of the Improvements as well as proceed with the removal of said Improvements. In addition, the Licensee shall be subject to reasonable liquidated damages in the amount of \$500.00 per calendar day.

This Article shall not be construed to limit or negate the City's abilities to terminate this License as set forth in Article E titled "TERMINATION OR RESTRICTION OF WATER WITHDRAWAL FROM THE MERRIMACK RIVER IN EVENT OF CITY NEED" within this License.

- 3) Breach of License by Licensee. In the event of a material breach of the terms of this License, the Licensor may elect to terminate this License. However, prior to such termination, the Licensor shall provide the Licensee with written notice of the breach, and the Licensee shall have a period of not less than thirty (30) days to cure such breach. If the Licensee is unable to cure the breach and this License is terminated, the Licensee shall have a reasonable period of time, not to exceed three hundred sixty-five (365) days, following such termination to determine an alternative route and relocate its Improvements, or to design, permit, and construct an alternative water supply for its operation, as well as to remove its infrastructure and restore the Licensed Area to its previous in-kind condition. If the Licensee fails to timely remove its Improvements from the Licensed Area within the allotted time, the Licensor shall have the right to call the Licensee's financial surety to finance removal of the Improvements as well as proceed with the removal of said Improvements. In addition,

the Licensee shall be subject to reasonable liquidated damages in the amount of \$500.00 per calendar day.

- 4) Cross Defaults With Related Agreements: This License Agreement shall immediately be terminated in the event of a default by Licensee, or P&M Realty of Concord, LLC, respectively, under any of the terms and conditions of the following documents:
- a) Payment In Lieu of Taxes (PILOT) Agreement between the City and Concord Power and Steam, LLC, for the new steam and electrical generation facility at Langdon Avenue dated at even or near date; or,
 - b) Hall Street Right-of-Way License Agreement between the City and Concord Power and Steam, LLC for infrastructure associated with the withdrawal, transportation, and delivery of water from the Merrimack River to the new steam and electrical generation facility at Langdon Avenue dated at even or near date of this License Agreement; and,
 - c) A Special Contract between the City and Concord Steam Corporation.
- 5) Termination of License by Licensee. The Licensee may, at any time, terminate this License. In the event of such termination, the Licensee shall use reasonably prompt efforts to remove its Improvements from the Licensed Area at its sole cost and expense. All improvements shall be removed and the property restored to its previous in-kind condition no later than 180 days from the date of termination, weather permitting. If the Licensee fails to timely remove its Improvements from the Licensed Area within the allotted time, the Licensor shall have the right to call the Licensee's financial surety to finance removal of the Improvements as well as proceed with the removal of said Improvements. In addition, the Licensee shall be subject to reasonable liquidated damages in the amount of \$500.00 per calendar day.
- 6) Notices. All written notices to Licensee as required hereunder shall be sent by first-class mail, by facsimile transmission confirmed by first class mail delivery or expedited service in hand, to the Licensee at the address listed above or such other address on file with the Concord City Tax Collector,
- 7) Disputes. Any disputes between the parties may be resolved using mediation or arbitration. The results of such mediation or arbitration shall be nonbinding unless otherwise agreed to in writing by both parties. With respect to nonbinding mediation or arbitration, either party shall have the ability set aside the results of such activities and to proceed with resolving any dispute via court. The parties hereby submit to the jurisdiction of the courts of the State of New Hampshire and the courts from which an appeal from such trial venue may be taken or other relief may be sought for purposes of any action or proceeding arising out of this Agreement or any related agreement, and further waive any and all objections may have as to venue in such courts and waive all rights to bring any such action or proceeding before any other court or tribunal. All legal actions taken by the parties shall be commenced in Merrimack

County New Hampshire Superior Court.

- 8) Municipal Approvals. The execution of this Agreement does not preempt or supersede the review process or powers of any City or other governmental Board, Committee, Commission, or Department, or excuse the Licensee from the requirement to apply for and receive all necessary permits and approvals from all applicable City or other governmental Boards, Committees, Commissions, or Departments.
- 9) Entire Agreement; Amendments. This License embodies the entire agreement and understanding between the parties hereto relating to the subject matter hereof and thereof, and supersedes all prior agreements and understandings between the parties.
- 10) No Oral Waiver, Modification, or Termination: This License may not be changed, modified, waived, discharged or terminated orally, but only by an instrument in writing signed by each of the parties hereto or by the party against which enforcement is sought. Any change, modification or amendment, which requires the consent or approval of a Governmental Authority, shall be effective only upon receipt of such approval.
- 11) Binding Effect; Successors and Assignors. The terms and provisions of this License and the respective rights and obligations of the parties hereunder shall be binding upon, and inure to the benefit of, their respective permitted successors, assigns, and nominees.
- 12) Ability to Assign License by Licensee: This License cannot be assigned by the Licensee without the express written consent of the Licensor and such consent shall not be unreasonably withheld.
- 13) Exhibits. All exhibits referred to in this License are hereby incorporated by reference and expressly made a part hereof.
- 14) Governing Law. This License shall in all respects be governed by, and construed and enforced in accordance with, the laws of the State of New Hampshire.
- 15) Enforceability. Any provision of this License that is determined to be illegal or unenforceable by a court of competent jurisdiction, shall be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions hereof; and the parties agree to negotiate in good faith to amend the Agreement to provide for each party to the Agreement the same relative rights and obligations existing prior to such determination of illegality or unenforceability.
- 16) Authority of Licensor. Authority for the issuance of this license was granted by an affirmative vote of the City Council on February 11, 2013.

Approved by the Concord City Council and duly executed by the City Manager this _____ day of _____, 2013.

CITY OF CONCORD

Witness

By: _____
Thomas J. Aspell, Jr., City Manager
Duly Authorized

CONCORD POWER AND STEAM, LLC

Witness

By: _____
Name:
Title:
Duly Authorized

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

The foregoing instrument was acknowledged before me this _____ day of _____, 2013 by Thomas J. Aspell, Jr., the City Manager of the City of Concord, a municipal corporation, on behalf of the municipal corporation.

Notary Public/Justice of the Peace

STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK

The foregoing instrument was acknowledged before me this _____ day of _____, 2013 by Peter Bloomfield, the Manager of Concord Power and Steam, LLC, a New Hampshire limited liability company, on behalf of the limited liability company.

Notary Public/Justice of the Peace

EXHIBIT A
INSURANCE REQUIREMENTS FOR LICENSEE

The Licensor requires all Licensees of town property and contractors who perform work at or on property of the Licensor to carry insurance. In addition, lessees and contractors must name the State of New Hampshire and City of Concord, New Hampshire as an additional insured on their liability policies.

The minimum required insurance coverages and limits are:

General Liability	
General Aggregate	\$2,000,000
Products/Completed Operations	\$2,000,000
Personal and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Legal Liability	\$100,000
Medical Expense	\$5,000
Automobile Liability	
Combined Single Limit	Not Applicable
Workers Compensation	
Part A: Worker's Compensation	Statutory
Part B: Employer's Liability	\$ 500,000



EXHIBIT B
PLAN OF LICENSED AREA



CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Edward L. Roberge, PE, City Engineer
DATE: January 30, 2013
SUBJECT: Downtown Complete Streets Improvement Project (CIP #460)

Recommendation

Accept this report on the status of the Downtown Complete Streets Improvement Project (CIP #460).

Background

At the November 26, 2012 meeting, City Council accepted the final report and recommendations from the Downtown Complete Streets Project Advisory Committee (PAC). Since that time, Engineering staff has coordinated the efforts of a cross-functional staff design team including members of Administration, Engineering, Planning, Code Administration, General Services, Police, and Fire, as well as the efforts of the multi-disciplinary design team that includes McFarland-Johnson, Inc., Carol R. Johnson Associates, Inc., Elizabeth Hengen Historic Preservationist, Independent Archeology Consultants, and GZA Environmental.

Discussion

Upon acceptance of the PAC report, staff has advanced the preliminary design within the context of the specific recommendations outlined in the report. In addition to hosting two public design review meetings to date, staff and the design team has engaged interested parties and agencies including the Downtown Merchants Roundtable, InTown Concord, Disability Rights Center, Governor's Commission on Disabilities, Transportation Policy Advisory Committee, Traffic Operations Committee, Parking Committee, Concord Steam, private utility companies, Concord Arts Market, and Creative Concord in the design development process.

Below is an outline of the progress of the design effort to date.

Typical Street Cross Section

The project design team developed two typical street layouts for the project and presented both to the PAC and public at the January 15, 2013 meeting. One alternative would balance the amount of parking on each side of the street (called the balance parking

approach). This layout required alternating both parallel and angle parking spaces on both sides of the street to equal the parking count on both sides. This resulted in sections of sidewalk with less width than stated in the project goals (in some cases 14' or less in the downtown core area). The second alternative would balance the width of sidewalk on each side of the street (called the balanced sidewalk approach). The layout includes sidewalk widths of no less than 18' in the downtown core area. This approach was recommended by the PAC and was preferred by the public at the January 15th meeting.

The street cross section is consistent with the PAC recommendation and includes two 15-foot wide (one in each direction), shared use lanes, a 6-foot wide textured, traversable median, angled parking on the east side, parallel parking on the west side, and two 18-foot wide (minimum) sidewalks. This cross section remains consistent throughout the downtown core area except that the sidewalk width does diminish at the northern end of the project as it approaches the Centre Street/Loudon Road intersection. Sidewalk widths are much narrower in the southern section of the project due to limited widths.

Bicyclists

The two shared use lanes are designed to accommodate bicyclists on Main Street. There will not be a separate bike lane, the shared use lanes are 15-foot wide and can safely accommodate a vehicle and a bicycle. The Streetscape design also includes bike racks throughout the corridor.

Parking

The Balanced Sidewalk Alternative currently meets the project goal of no more than 21 spaces lost in the core area of Main Street. The actual numbers can vary slightly depending upon the intersection configuration of Main Street at Pleasant Street. The existing parking count in the downtown core area as defined by the PAC is 134 spaces (130 spaces on Main Street and 4 spaces along the first immediate block on Capitol Street). The proposed design layout provides 116 spaces (110 spaces on Main Street and 6 spaces along the first immediate block on Capitol Street). This is a difference of 18 spaces. It is noted that based on compliance review, the project design team verified that 16 to 18 spaces would have been lost just to meet intersection and crosswalk setbacks.

The design team reviewed the limits of the downtown core and based on recent development and similar land use, suggested that the project consider the downtown core as extending as far south as Hills Avenue. In that, there are currently 205 parking spaces along Main Street from Centre Street to Hills Avenue. The proposed layout plan includes 194 spaces. This is a difference of 11 spaces.

The design team also evaluated head-in angled parking versus back-in angled parking. While the PAC recognized the theoretical benefits of back-in angled parking, there was apprehension to consider such an installation on Main Street. The PAC recommended maintaining head-in angle parking, although suggested that a demonstration of back-in angle parking in the southern section of the project might be considered. Staff and the design team continue to evaluate whether such a demonstration area would be appropriate.

Pedestrian Safety

The layout plan preferred by the public includes several elements to enhance pedestrian safety on Main Street. Each of the proposed crosswalks will be wider, include larger bump outs with pedestrian scale lighting, may have refuge islands, have special paving, and will be crossing only two lanes of traffic rather than four. The sidewalks will have a wide (8-foot) pedestrian zone that will be unobstructed. The proposed lighting will make the corridor much safer for walking in the evening.

Accessibility

The design team has begun the process to enhance the accessibility of downtown. The goal is to eliminate the double curb along the west side of Main Street and provide full access to the sidewalks and crosswalks. Disabled parking spaces are proposed near all of the crosswalks so that the ramps on the bump outs can be used to access the sidewalk. All crosswalks will have ADA compliant ramps. It is also the goal to provide enhanced access to shops and stores that currently have steps. Staff and the project design team recently met with representatives of the Disability Rights Center and the Governor's Commission on Disabilities to review project constraints and challenges. Design development continues at this time.

Sidewalk/Street Snow Melt System

Staff and the project design team have met with Concord Steam several times to review design options and alternatives. Concord Steam has determined that their proposed new plant will have more than enough energy to heat the entire width of Main Street. Preliminary schematic designs by a consultant to Concord Steam have been developed and the team will be providing cost information for the snow melt system. The design team will use this information to determine the cost to install the system on Main Street. Development of the sidewalk/street snow melt system continues.

Underground Utilities

Staff and the design team have coordinated two utility coordination meetings with both public and private utilities within the project area. While planning for utility improvements within the project area is underway, the desire to remove the utility poles that run along South Main Street south of the downtown core and relocate aerial utilities to underground location has been discussed with the utilities. Utility relocation is under evaluation at this time.

Wayfinding Signage

The signage for Main Street will be developed once the street layout and streetscape designs have been approved.

Parking Management

The project advisory committee recommended that Council consider offering free or reduced rate parking during construction to keep Main Street shopping viable during the disruptive construction process. Staff has been reviewing construction sequencing with the project design team. A detailed prosecution of work has yet to be developed. Staff recently met with the Parking Committee to discuss elements such as communication, signage and wayfinding, and parking capacity within the garages. This issue remains under consideration at this time.

Communication and Promotion

The project website, www.concordmainstreetproject.com, and a Facebook page was launched on January 16th following the 2nd public meeting. The site is still under construction but currently contains meeting information, contact information, project news, PAC information, schedule, etc. New pages will be coming soon. All are encouraged to subscribe to the email notification for updates and important information as it is updated on the website.

Streetscape Design

The design team presented their initial concepts for the streetscape design at the PAC Meeting on January 15th. The concepts focused on the elements within the sidewalk areas. The sidewalk consists of a 7-foot wide furniture zone, an 8-foot wide pedestrian zone, and a 4-foot wide building zone. The furniture zone would contain elements such as street lights, planter boxes with trees and plantings, benches, seating areas, bike racks, etc. The concept drawings also identified gathering areas at bump-out and intersections that could contain pocket parks, seating, public art displays, etc.

Other elements of the streetscape designs that were introduced at the January meeting include relocating the clock tower from in front of Eagle Square to a location in front of a closed Phenix Avenue. Phenix Avenue would be cut off from Low Avenue and a pocket park could be created on the Main Street end of Phenix Avenue. There was public comment in support of maintaining pedestrian access through Phenix Avenue and this is under evaluation.

The design team continues to develop initial streetscape concepts for the south end of the project were the design elements will differ given the narrow street widths. It is anticipated that designs will be available for review at the upcoming NH Listens Session on February 4th.

Therefore, it is recommended that City Council accept this report and endorse the following major street layout elements of the preliminary design presented to date.

1. Accept the preliminary design street layout (so called balanced sidewalk approach) which features two 15-foot wide (one in each direction) shared use lanes, a 6-foot wide textured, traversable median, angled parking on the east side, parallel parking on the west side, and two 18-foot wide (minimum) sidewalks within the downtown core.
2. Accept the preliminary design (so called balanced sidewalk approach) which features two 15-foot wide (one in each direction) shared use lanes, a 6-foot wide textured,

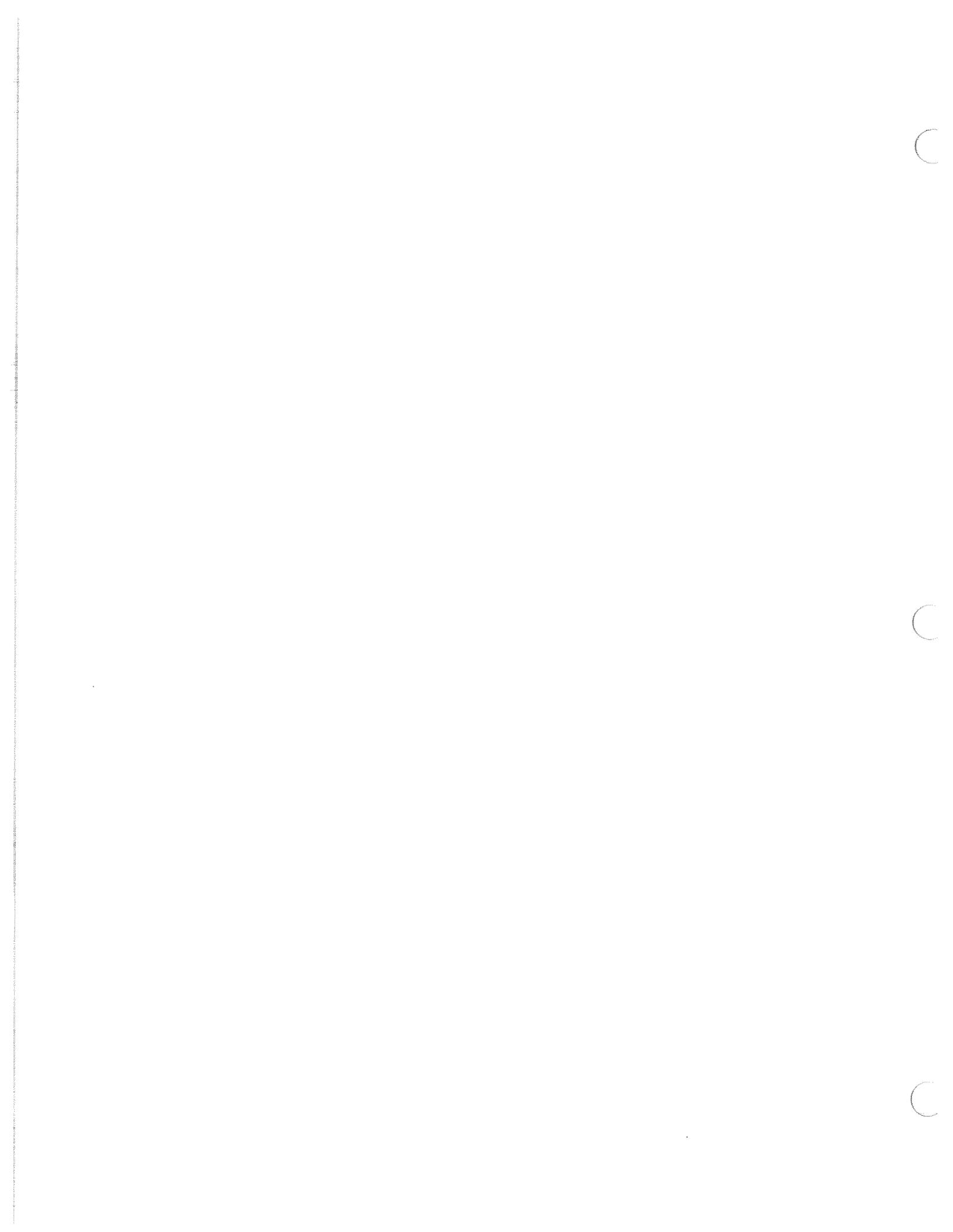
traversable median, angled parking on the west side, parallel parking on the east side, and varied sidewalk widths (generally no less than 12-feet wide) within the southern limits of the project area.

3. Accept the preliminary design which depicts the closure of Phenix Avenue to vehicle traffic. Staff and the project design team continues to evaluate pedestrian access and the development of a pocket park.

Once accepted, the preliminary design will continue including detailed development of streetscape design elements, and final environmental documentation, review and permitting can be completed in an effort to advance to final design.

/elr

cc: Matt Walsh, Assistant for Special Project
Gloria McPherson, City Planner
Chip Chesley, General Services Director
Denise Taschereau, Fiscal Supervisor
Gene McCarty, Project Manager, McFarland-Johnson



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CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

FROM: Edward L. Roberge, PE, City Engineer

DATE: January 28, 2013

SUBJECT: Supplemental report on the status of the Sewalls Falls Bridge Replacement Project (CIP22)

Recommendation

Accept this report highlighting the discussions from the January 23, 2013 public meeting.

Background

On October 11, 2011, the City Council appropriated funds for project administration, design, permitting, and right-of-way acquisition required for the Sewalls Falls Bridge Replacement Project (CIP #22). Shortly thereafter, the City entered into a municipal managed project agreement with the NH Department of Transportation (NH DOT) and began coordinating the completion of a detailed structural inspection and load rating analysis of the existing truss bridge, the first step required prior to advancing to the final design phase.

Based on the findings of the detailed structural inspection and load rating analysis, City Council authorized staff at its meeting on September 10, 2012 to review previous preliminary design alternatives with the appropriate reviewing authorities and agencies in order to evaluate those alternatives based upon results of the analysis and return to City Council with a final project recommendation.

Where this review includes consideration of alternatives in addition to the previously selected alternative, staff announced that in accordance to the requirements of the National Historic Preservation Act (NHPA), Federal agencies and recipients of federally funded projects are required to consider the effects of their projects on historic properties and provide the Advisory Council on Historic Preservation (ACHP) an opportunity to comment on federally funded projects prior to their implementation. In that, staff scheduled a public review meeting on Wednesday, January 23, 2013 to update the public on the status of the project, report the findings of the analysis, and seek input on the design alternatives presented, as required in Section 106 of NHPA.

Discussion

The January 23, 2013 was attended by well over 90 residents, staff, officials, and parties interested in the project. The public review meeting included a presentation by the project design team on the three project alternatives considered. Those alternatives include the previously selected rehabilitation of the existing truss bridge and construction of a new one-lane bridge alternative (Alternative H), an off-line bridge replacement alternative consisting of constructing a new two-lane bridge upstream of the existing bridge and retaining the existing truss bridge for pedestrian or recreational use or abandoned as a static structure (Alternative 4), and an on-line bridge replacement alternative where a new two-lane bridge would be constructed on the same roadway alignment following the removal of the existing bridge (Alternative 8). The project design team reported that the replacement alternative offers the best opportunity to improve horizontal and vertical alignment, has the least impact to environmental resources, reduces the need for extensive right-of-way, and has the lowest construction and long-term life-cycle costs. However, this alternative would require the removal of the existing truss structure considered historic.

At the conclusion of the presentation, staff opened the meeting to public comment. See attached Public Information Meeting Questions and Comments. In summary, the well-attended meeting was positive with a broad exchange of questions and comments ranging from support for the replacement alternative to questions regarding the State and City's engagement of interested parties in the project. Some spoke of reducing impacts to abutting conservation and recreation properties while others suggested mitigation alternatives to consider. There were no negative comments related to the public process. Based on the crowd reaction of applause to a comment made by a resident in support of the replacement alternative, it would appear that the general consensus of the group was in support of the replacement alternative.

Therefore, it is recommended that City Council accept this report and the attached public information meeting notes and following the hearing where public comment is heard, accept the City Engineer's recommendation that Alternative 8 (Online Bridge Replacement) is the best project alternative in terms of its limited impacts to natural resources, limited need for additional public right-of-way, lowest capital and life-cycle maintenance costs, as well as its overall safety improvements, and authorize staff to advance Alternative 8 to final design.

/elr

attachments

cc: Tom Aspell, City Manager
Carlos Baía, Deputy City Manager - Development
Brian LeBrun, Deputy City Manager – Finance
Martha Drukker, Associate Engineer
Jeff Warner, Project Manager
Nancy Mayville, NHDOT
Tom Jameson, NHDOT

**Sewalls Falls Bridge – Public Information Meeting
Questions and Comments**

January 23, 2013, 6:00 – 8:00 PM
Beaver Meadow Golf Course

I. Presentation

II. Questions, Comments and Answers

1. Roy Schweiker: I was never in favor of Alternative H due to cost and impracticality. I think it's a good idea to replace the structure. Further, I propose we build a new bridge *downstream*, because that will afford a better approach and better alignment. It will allow us to use the current bridge during construction and keep part of the current bridge as a historical monument. The existing bridge could be placed alongside of the road at the approach to the new bridge.

Faulkner: In 1999, a downstream alternative was explored. However it was dismissed because it impacts a private residence and would cause significantly more impacts in general. It also poses a negative impact on the Fish and Game boat launch.

2. Citizen: Given the fact that regardless of which alternative is selected, a new or refurbished bridge will not be up for several more years, how safe is the current bridge right now?

Roberge: It is indeed a safe bridge and will continue to be for the next several years.

3. Jim Garvin, former NH State Historic Preservation Officer: First, it should be noted that full federal funding (maximum of 80%) for building a new or rebuilding the current bridge may not be granted if we cannot demonstrate that every reasonable effort has been made to preserve the historic bridge. Secondly, I object to the fact that in this process of solving the problem of the Sewalls Falls Bridge for these past 14 or so years, other organizations and private entities have not been invited to participate or be consulting parties in this decision making process.

Roberge: Reiterated history of Concord's role in the bridge replacement project administered by NHDOT beginning in the late 1990's – Concord was handed the project in 2010, moved to assess the condition of the current bridge and called for a detailed structural inspection and load rating analysis. This assessment showed that significant rehabilitation, strengthening and/or replacement were needed. We also found that in order to preserve the look of the bridge, serious safety concerns would remain regarding the metal's ability to keep the bridge safe in the particular truss design the bridge currently has. This led us to seriously question whether it was reasonable and prudent to preserve the bridge. While preservation may be *doable*, does it address the safety concerns and cost requirements that we're compelled to meet?

Casella: In answer to the question of whether making rehabilitations to the current bridge will even give us an end result that remains "historic", the answer is yes. That is, even if we make all the necessary strengthening, replacements and refurbishments that Mr. Perkins showed us (with the red-lined graphic) to be necessary, the bridge will indeed remain technically "historic."

4. Karim Naji, of the NH Division of Federal Highway: This is not a federally overseen project; it's a local project. FHWA involvement is very limited. Their primary focus will be on the Section 106 process. FHWA does have the final approval for the project participating funds, however, NHDOT approves the majority of the day to day documentation of the project.

5. Richard Roach, US Army Corps of Engineers: [in response to Garvin's comments on "consulting parties"] The 106 Process does allow for participation by consulting parties. See the brochure (one of hand-outs) which states: "For more information on how you can become a consulting party, contact: Jamie Sikora, Environmental Program Manager, FHWA at "Jamie.Sikora@fhwa.dot.gov". At the federal level, the Advisory Council on Historic Preservation (ACHP) is the agency that administers public comment on historic properties. For further information visit "www.achp.gov". Secondly, I have noted a few entirely new bridges being built in NH that are trusses. How are these new truss bridges safe, since it appears from the Sewall's Falls Bridge's case that truss bridges are non-redundant and therefore unsafe?

Faulkner: A modern truss bridge was considered as one of the alternatives along the way, but construction costs were prohibitive.

Perkins: New truss designs can indeed have redundancy. In the case of this bridge however, if we retain its general design we cannot put the trusses in a place that keeps them safe from the danger of cars running into them. Also metal elements are not limited to one unit on *modern* trusses, but would be so limited if we kept the general (old) design of the Sewalls Falls Bridge. Cracks in metal cannot proliferate significantly when they occur in multi-element situations, but in the older designs such as the current bridge, one crack will compromise a whole metal piece because it is designed as one unit.

6. Citizen: Are we going to replace the metal deck and does that alleviate any safety issues?

Roberge: Yes, we would replace the decking since there is limitation to the 1915 steel's fatigue life and replace it with a steel girder and reinforced concrete deck.

7. Jim Garvin: Question about fatigue: It's been stated that the current bridge has a remaining life of 45 years. But it was my understanding that only the diagonals have vulnerability to fatigue.

Perkins: Yes, fatigue issues can be addressed by replacement of all the diagonals.

Roberge: I think for longevity, we should replace rather than strengthen the diagonals. After all is done, we need to have a safe bridge that will last and meet our future needs.

Naji (FHWA): There would be a great deal of rehabilitation needed to meet current design criteria.

8. Ken George: The existing bridge is a one lane bridge, something has to be done. What will we have on either side of whatever bridge we select, once the bridge is finished? Gas stations? Dunkin Donuts store? That is, we'll have more development.
9. Citizen: I don't think we should be emotional or sentimental - rather we need to be practical in our decision, and I think we should emphasize the criteria of safety and feasibility for future expansion. Let's not let our emotions get in the way.
10. Ed Welch: Regarding our one-lane current bridge, I value its traffic calming effects. What about Exit 16? How can we slow traffic down there and on Mountain Rd and Sewalls Falls Rd? Remember we are a community. Please encourage your neighbors to slow down.
11. Citizen: We must consider that there is a need for a good maintenance plan for the new bridge to keep it in good shape. Also, as for traffic calming we need to look to the interchange between Sewalls Falls Road and I-93.

Roberge: Funding for maintenance is critical; regular maintenance prevents the buildup of small problems that turn into large, expensive problems. And as you have suggested, this must be planned out in advance.

The interchange is well into the future; it won't be considered or built for another 20 to 30 years or so.

12. Citizen: In terms of the speed issue, if we have 5 foot shoulders on a new bridge, it will cause people to speed up and reach speeds of 50 mph.

Roberge: Those widths are supportive of our Complete Streets commitment. The design needs to be walkable and bike-able as well as drive-able.

13. Citizen: What about the south entrance to the bridge?

Roberge: The six section flanking span structure that was added in the 1930's allowed for flood waters to pass by. This is no longer necessary. So the south entrance will become roadway on an earthen berm.

14. Citizen: Regarding speed, I am also very concerned. We do not have support from police in terms of enforcement.

15. Josh: I love the bridge. If we build a bigger bridge we could get more development on the north side which would slow down drivers.

16. Citizen: Were any of the alternatives considered a one-way bridge?

Naji (FHWA): No because such an alternative would not get federal funding; it wouldn't comply with AASHTO Standards.

17. Citizen: I live nearby and I like historic things. Perhaps the downstream idea meant *way* further downstream. I don't like the alternative of adding a second bridge and rehabilitating the old bridge. For one reason, essentially making it 2 lanes would bring more traffic including trucks and they would pose an even greater risk to the safety/integrity of the bridge if they hit the metal verticals and diagonals.

Roberge: Yes, that is correct. And furthermore, emergency vehicles cannot currently use the bridge. Emergency vehicle capacity should be seriously taken into account.

18. Roberge : Pros and cons to offline (in a different spot than the current bridge) or online (in the same exact spot as the current bridge) alternatives. If we choose offline, there will be phased construction that is slow and protracted, but the bridge will never have to close. If we choose an online alternative, we will have to close the bridge but the total construction will be quicker.

19. Bob Bragg (Sewalls Falls Bridge Neighbor): Route 3 construction caused more people to use Sewalls Falls Bridge. My vote is to replace the bridge because it is inevitable in the long run. "We can get a hip or knee replacement and that can help us to move around easier for a few years, but at some point in time we're gonna *bury* it!"

20. Citizen: I like the current bridge. I would like any replacement to be equally emotionally pleasing. Also, are there mitigation plans if we do replace the current bridge? Documentation plans?

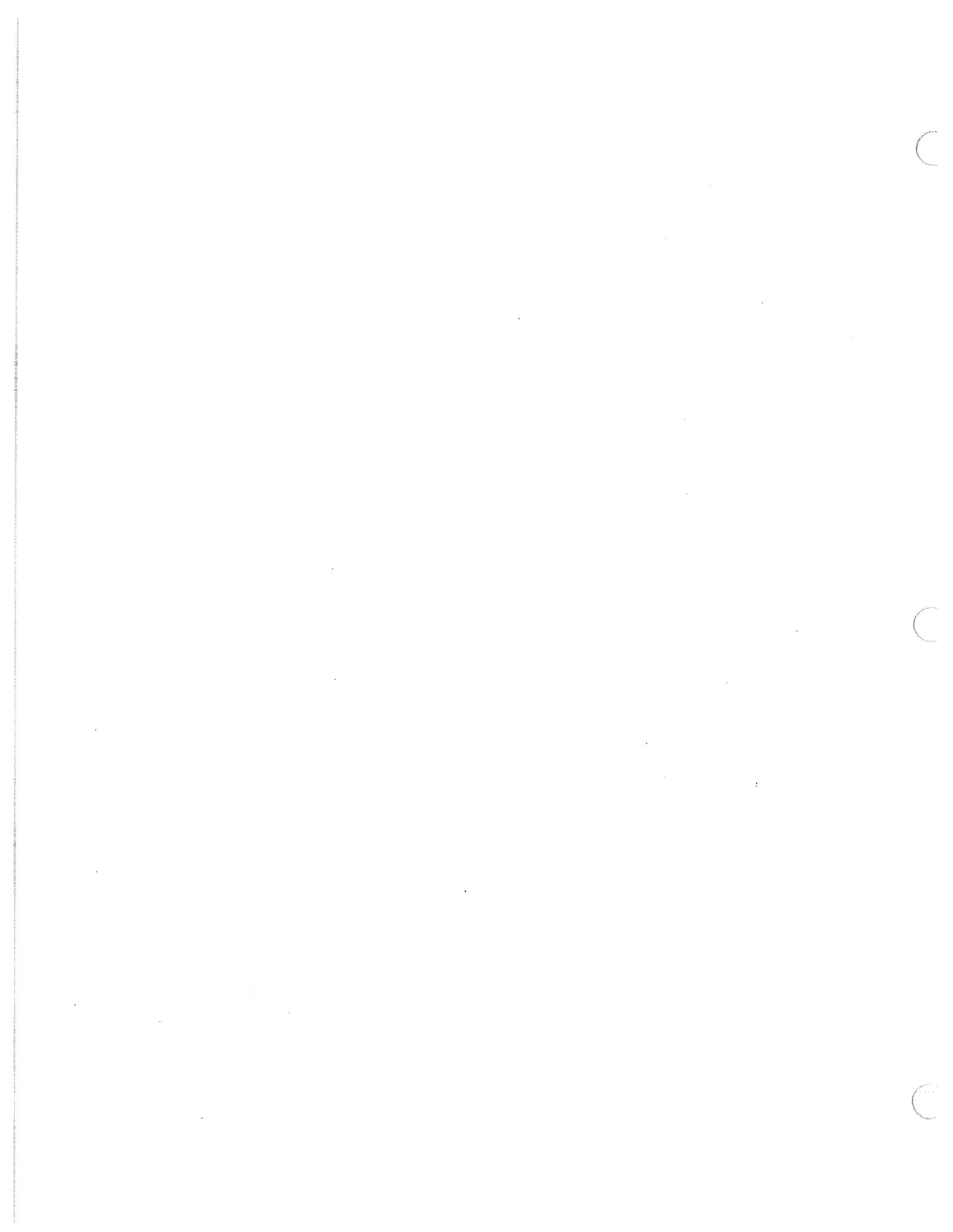
Roberge: Regarding a replacement bridge, it would be nice, cost-effective, well-engineered and one that reflects its neighborhood by possibly being a 'signature bridge'. Plans for mitigating would definitely go beyond simply documenting.

21. Tom Harrison: Who decides what amount of land which will be taken from the LCIP (Land Conservation Investment Program) land and the Fish and Game land? There has been a *lot* of public investment.

Faulkner: The offline alternative has the *most* impacts to such land. The online alternative has the *least* impacts.

Roberge: Our goals are to minimize impacts and maximize recreational and wildlife use.

Roberge: Thank you everyone. Please join us on February 11, 2013 at 7:00 PM at the City Council Chambers for a City Council public hearing.





CITY OF CONCORD

REPORT TO THE MAYOR AND CITY COUNCIL

1-49
TJA
2-48

FROM: Edward L. Roberge, PE, City Engineer

DATE: December 28, 2012

SUBJECT: Status report on the Sewalls Falls Bridge Replacement Project (CIP22)

Recommendation

Accept the attached report by Clough, Harbour & Associates (CHA) summarizing the re-evaluation of preliminary design alternatives, and:

1. accept the City Engineer's recommendation that Alternative 8 (Online Bridge Replacement) is the best project alternative in terms of its overall safety benefits, limited impacts to natural resources, limited need for additional public right-of-way, and lowest construction and life-cycle maintenance costs, and authorize staff to advance Alternative 8 to final design; or
2. affirm the City Council's previously selected preferred alternative (Alternative H - Rehabilitation of the Existing Bridge with the addition of a Second One-Way, One-Lane Bridge on the Upstream Side) and authorize staff to advance Alternative H to final design.

Background

On October 11, 2011, the City Council passed Resolution No. 8507 appropriating funds for project administration, design, permitting, and right-of-way acquisition required for the Sewalls Falls Bridge Replacement Project (CIP #22). Shortly thereafter, the City entered into a municipal managed project agreement with the NH Department of Transportation (NHDOT) and began coordinating the completion of a detailed structural inspection and load rating analysis of the existing truss bridge, the first step required prior to advancing to the final design phase.

Based on the findings of the detailed structural inspection and load rating analysis, City Council authorized staff at its meeting on September 10, 2012 to review previous preliminary design alternatives with the appropriate reviewing authorities and agencies in order to evaluate those alternatives based upon results of the analysis and return to City Council with a final project recommendation.

Discussion

The Council will recall that the previously selected preferred alternative (Alternative H) includes rehabilitating the existing truss bridge as a one-lane bridge for eastbound travel and constructing a new one-lane bridge for westbound travel just upstream or north of the existing bridge. As previously reported, the detailed structural inspection was completed in early March 2012 concluding in a load rating analysis report that was submitted to City Council in September 2012. Where the analysis concludes that the rehabilitation and strengthening of the truss structure will require significant modification or replacement of existing steel elements and the remaining steel elements have limited fatigue life, staff expressed its concerns with the long term safety and structural stability of the truss bridge. The previous evaluation of preliminary design alternatives did not include the findings of this report. In that, serious concerns with condition, capacity, safety, limited structural life due to fatigue, and project capital and life-cycle costs were not completely considered.

At its September 2012 meeting, City Council authorized staff to review the preferred alternative as well as other preliminary design alternatives considered with the appropriate reviewing authorities and agencies involved in the process prior to proceeding to the final design phase. The Council may recall that some 10 to 12 alternatives were developed through the project planning phase where 3 alternatives were considered most compatible with the City's long term goals. Those alternatives include the previously selected preferred alternative (Alternative H), an off-line bridge replacement alternative consisting of constructing a new two-lane bridge upstream of the existing bridge and retaining the existing truss bridge for pedestrian or recreational use or abandoned as a static structure (Alternative 4), and an on-line bridge replacement alternative where a new two-lane bridge would be constructed on the same roadway alignment following the removal of the existing bridge (Alternative 8). All three design alternatives were evaluated based on common design elements and design approach using criteria such as horizontal and vertical alignment, construction complexity and phasing, utilities, right-of-way impacts, natural, cultural, and environmental resource impacts, and capital and life-cycle costs. Other evaluation considerations included remaining service life of the existing steel truss structure as a result of the fatigue analysis, and future growth and traffic use of the bridge.

The detailed report concluded that Alternative 8 (on-line replacement) offers the best opportunity to improve horizontal and vertical alignment, has the least impact to environmental resources, reduces the need for extensive right-of-way, and has the lowest construction and long-term life-cycle costs. However, this alternative would require the removal of the existing truss structure considered historic.

The project team including Engineering staff and CHA met with representatives of NH Department of Transportation (NHDOT), Federal Highway Administration (FHWA), cultural and natural resource review agencies, the Concord Heritage Commission, and others involved in the project development to present the detailed report. Meetings in September, October, and December concluded that the final project alternative must meet the City's immediate, and most importantly, the long-term needs and goals. This includes preservation of cultural and natural resources, controlling initial and long-term costs as well as factors that affect project costs, safety, and the future growth of the Sewalls Falls

Road/Whitney Road project area and the potential for utility extension in northeast Concord and an I-93 interchange.

In order to meet the City's long-term needs and goals, Engineering staff remains concerned with any alternative that maintains the existing truss bridge in a functional capacity to carry legal highway loads. Given that the non-redundant truss structure has a limited remaining fatigue life and extensive modifications are required to meet current service codes, the factors that most control the decision to determine the best project alternative is safety and structural stability. In this case, Alternative 8 is the best project alternative that meets those criteria while addressing the City's immediate and long-term needs and goals.

As this recommendation differs from the previous design alternative preferred by City Council, a public meeting has been scheduled on Wednesday, January 23, 2013 at 6:00 PM at the Beaver Meadow Golf Course Club House to outline the findings of the structural inspection and load rating analysis report to the public and accept comments on the bridge alternatives. Additionally, staff will present the same findings to the Concord Heritage Commission at its meeting on January 3, 2013. The comments generated by those meetings will be reported by staff at the February 2013 City Council presentation.

Therefore, it is recommended that City Council accept the attached report by Clough, Harbour & Associates (CHA) summarizing the re-evaluation of preliminary design alternatives, and accept the City Engineer's recommendation that Alternative 8 (Online Bridge Replacement) is the best project alternative in terms of its limited impacts to natural resources, limited need for additional public right-of-way, lowest capital and life-cycle maintenance costs, as well as its overall safety improvements, and authorize staff to advance Alternative 8 to final design.

/elr

attachments

cc: Tom Aspell, City Manager
Carlos Baía, Deputy City Manager - Development
Brian LeBrun, Deputy City Manager - Finance
Martha Drukker, Associate Engineer
Jeff Warner, Project Manager
Nancy Mayville, NHDOT
Tom Jameson, NHDOT





TEA

November 28, 2012

Martha Drukker
Associate Engineer
City of Concord
41 Green Street
Concord, NH 03301

***Re: Sewalls Falls Bridge Rehabilitation over the Merrimack River
NHDOT Project No.: Concord 12004;
CHA Project No.: 23968
Re-Evaluation Summary of Preliminary Design Alternatives***

Dear Ms. Drukker:

At your request as a result of CHA's detailed inspection and load rating analysis of the existing Sewalls Falls Road Bridge, we have re-evaluated the current preferred Alternative H, as well as two previously developed alternatives, 4 and 8. All three of these Alternatives were developed and evaluated through NHDOT Preliminary Design Phase. The purpose of this re-evaluation is to assess whether or not the current Preferred Alternative H should be progressed through final design and ultimately construction or if Alternatives 4 or 8 would better meet the long-term needs of the City. Factors that were considered in these evaluations included immediate and long term costs for construction and maintenance of the bridge(s), environmental and Right of Way (ROW) impacts, historic preservation of the existing truss bridge, as well as potential future development and increased traffic demands on the bridge(s).

As part of this re-evaluation, CHA retained the services of Historic Documentation Company (HDC) to review the inspection and load rating analysis of the existing bridge and assess whether or not the amount of required rehabilitation of the bridge to carry legal highway loads would adversely impact the historic significance of the bridge. HDC's full memo report is attached and summarized below.

Because Alternatives 4 and 8 were developed in Metric units (the standard at the time of their initial investigation) and Alternative H was developed in English units, the narratives below are presented in dual units. In addition, because the ROW abstracting information on the three alternatives differ due to the time that each alternative was developed, ROW impacts will reference the parcel number and not the property owner name as shown on the respective plans. Cost comparisons are based on English units per 2012 NHDOT weighted unit costs.

Written descriptions of the three Preliminary Design Alternatives under consideration are as follows:

Common Design Elements

All three (3) alternatives are based on a common design criteria and design approach. The proposed roadway geometry includes providing 2 – 12' (3.6 m') travel lanes with 5' (1.5 m) shoulders and 5' (1.5 m) sidewalk(s). The roadway alignments are based on a 35 MPH (60 KPH) design speed. The proposed sidewalk extends from the Fish and Game Park (Parcel 4) driveway to the Concord Monitor (Parcel 1) driveway. A general description of each of the proposed alternatives follows:

Alternative 4 – Offline Upstream Replacement

Alternative 4 consists of constructing a new two lane steel girder bridge immediately upstream of the existing bridge with the existing bridge either being retained for pedestrian or recreational use or abandoned in place as a static structure.

Horizontal Alignment: This Alternative consists of an upstream alignment shift with the entire proposed bridge on a horizontal tangent. This tangent continues through the southern approach to a 600m (1969') radius curve which transitions into the existing roadway at the southern limits with two 1520m (4,987') radius reverse curves with normal crowned section. The northern approach consists of a 150m (490') radius curve with the remainder of the approach along the existing horizontal alignment. Some superelevation transition is required over the north span of the bridge due to proximity of the northern approach horizontal curve.

Vertical Alignment: The southern approach essentially matches existing grade up to the existing approach spans, with the elevation increasing across the bridge. At the southern abutment the proposed elevation is approximately 1m (3') higher than existing with the northern abutment being approximately 3m (10') higher. This increase in elevation is a result of meeting minimum vertical geometry design criteria while limiting the vertical curves to the roadway approaches and not the bridge. This increase in elevation requires significantly higher abutments and wingwalls than the existing. However the alignment does help to minimize the impacts to Parcels 1 and 2.

Construction Phasing: This Alternative allows for the construction of the proposed bridge while utilizing the existing bridge and approach span to maintain the current alternating one-way traffic patterns. The south abutment can be constructed in a single phase. Due to the proximity of the proposed northern abutment and pier to the existing substructure and roadway, however, phased construction will be required to complete these portions of the bridge. Adequate bridge width constructed under Phase 1 would provide for two-way traffic on the proposed bridge during the construction of the east portion of the abutment, wingwall and pier, provided the proposed sidewalk was not constructed until the completion of this phase. A temporary roadway

profile with short term closure at +/- Sta. 6+00 will be required to transition from the proposed roadway grade to the existing grade. In addition, short term closures at the tie-in point will be required. It is estimated at this time that two (2) construction seasons will be necessary to construct this Alternative.

Utilities: The proposed horizontal and vertical alignments for Alternative 4 provide sufficient setbacks to allow the existing bridge to remain in place. As such, the existing sewer and gas mains located on the existing structure can remain. The existing 600mm (24") storm drain at the southwest quadrant would be impacted as a result of the proposed alignments.

Right of Way Impacts: This Alternative results in substantial Right of Way (ROW) impacts to the LCIP land located in the southwest quadrant (Parcel 5) as well as the Concord Monitor (Parcel 1) property located in the northwest quadrant. Impacts to the Concord Monitor parcel will include reconstruction / reconfiguration of their existing water quality basin as a result of slope impacts. Minimal ROW impacts, limited to easements, will be required at Parcel 2. In addition, we are anticipating that a stormwater quality basin, similar to that shown in Alternative H, will be constructed on the Fish and Game property (Parcel 5) at the southeast quadrant.

Resource / Environmental Impacts: Several environmental and cultural resources have been identified in the project corridor. The following is a summary of the impacts to these resources related to Alternative 4:

- The existing historically significant bridge can remain in place and can either be rehabilitated for recreational trail purposes or abandoned in place as a static display. If used for recreational trail purposes, while not necessary to provide pedestrian / bicycle access across the river, a connecting structure from the proposed sidewalk to the bridge would be necessary at the southern end or a pedestrian underpass would need to be constructed under the southern approach similar to that shown in Alternative H.
- The existing Fish and Game boat ramp is not impacted other than installation of a new drainage outfall from the proposed treatment area.
- The Alternative does create limited impacts to the floodway / floodplain of the Merrimack River.
- Based on a survey of the river in October 2001, State endangered Brook Floater Mussels are within the project limits. This Alternative may create minimal disturbance / impacts to these mussels.
- Moderate impacts to potential eagle perch trees will result due to the extents of clearing and slope work to the east.
- As noted above, substantial ROW impacts to the LCIP land will result due to the proposed alignment and limits of slope work and clearing.

Alternative 8 – Online Replacement

Alternative 8 constructs a new two lane steel beam bridge along the existing alignment replacing the existing structure.

Horizontal Alignment: Alternative 8 maintains the existing alignment with the entire proposed bridge on a tangent. This tangent continues through the southern approach which is tied into the existing roadway at the southern limits with a 5000m (16,400') radius curve and a normal crowned section. The northern approach consists of a 150m (490') radius curve. As currently proposed, this alternative requires superelevation transition over the bridge which is undesirable. Through Final Design refinements, this superelevation transition should be able to be limited to the roadway approach.

Vertical Alignment: The southern approach essentially matches existing grade in the vicinity of the Fish and Game Park driveway and increases across the bridge to the Concord Monitor driveway. At the southern abutment, the proposed elevation is approximately 3m (10') higher than existing with the northern abutment being approximately 5m (16') higher. While the profile is significantly higher than existing, it does provide for a smooth vertical geometry, with vertical curve lengths and profile grades greater than the minimum required. This vertical geometry also minimizes impacts to parcels 1 and 2 on the northern approach.

Construction Issues: Because this bridge replacement alternative is on-line, the existing bridge would need to be closed and removed during construction. This closure would result in an approximate six (6) mile detour from one side of the bridge to the other. In addition, due to the location of the proposed horizontal curve at the north approach, superelevation transition would need to occur across the north span. This transition may be difficult to construct in the field. As noted above, refinements in Final Design should be able to eliminate this transition across the bridge. It is estimated at this time that two (2) construction seasons will be necessary to construct this Alternative.

Utilities: The proposed horizontal and vertical alignments for Alternative 8 require that the existing bridge be removed. Therefore, the existing sewer and gas mains located on the existing structure will need to be relocated. Provisions for maintaining these utilities during construction would need to be incorporated into the Final Design. In addition, the existing 600 mm (24") storm drain at the southwest quadrant would need to be relocated as well.

Right of Way Impacts: As currently proposed, this Alternative does not require any property acquisitions but will require moderate slope easements from each of the properties adjacent to the bridge. A permanent drainage easement will likely be required at the Fish and Game parcel for a water quality basin, similar to that shown in Alternative H.

Resource / Environmental Impacts: The following is a summary of impacts to cultural and environmental resources related to Alternative 8:

- The existing historically significant bridge needs to be removed.
- The existing Fish and Game boat ramp is not impacted but may need to be closed for a period during construction as well as for construction of a new drainage outfall from the proposed water quality basin.
- The Alternative creates minimal impacts to the floodway / floodplain of the Merrimack River.
- Based on a survey of the river in October 2001, State endangered Brook Floater Mussels are within the project limits. This alternative may create minimal disturbance / impacts to these mussels.
- Minimal impacts to potential eagle perch trees will result due to the extents of clearing and slope work to the east.
- As noted above, moderate ROW impacts to the LCIP land will result due to the proposed alignment and limits of slope work and clearing.

**Alternative H – Rehabilitation of Existing Bridge with Addition of
Second One-Way Bridge on the Upstream Side**

This alternative consists of rehabilitating the existing Sewalls Falls Road Bridge to carry one lane of northbound traffic and constructing a new single lane steel beam bridge just upstream of the existing bridge to carry a single lane of southbound traffic. Both structures will be placed on new cast-in-place concrete substructures.

Horizontal Alignment: The northbound lane / southern approach essentially remains on the existing tangent alignment through the bridge and transitions to a 500 ft. radius curve through the northern approach matching the existing roadway alignment. The southbound lane / northern approach begins to diverge from the existing roadway with a 470 ft. radius onto the new single lane structure and continues across the bridge at which point it merges with the existing roadway through a 4,000 ft. radius curve. In addition, a pedestrian underpass is proposed under the southern approach to provide connectivity to the existing trail network.

A cantilevered sidewalk was originally proposed to be constructed along the downstream fascia of the existing truss bridge. However, based on the detailed inspection and load rating of the bridge, it was determined that this alternative was not viable due to the extensive replacement and strengthening of the entire downstream truss. Therefore, this Alternative now includes the construction of a sidewalk along the west side of Sewalls Falls Road beginning at the Fish and Game Park driveway and extending across the new single lane bridge to the Concord Monitor driveway. Mid-block crosswalks at the terminus of the sidewalk limits will be required to provide connectivity to the existing trail network. These mid-block crosswalks raise pedestrian

safety concerns and are undesirable. In addition, the relocation of the sidewalk to the west side of the road increases the slope impacts to the LCIP property, encroaching approximately 7 ft. further into the parcel than the original alternative.

Vertical Alignment: Both structures and approaches will parallel each other. The southern approach essentially matches existing grade up to the existing approach spans (to be removed), with the elevation increasing across the bridge. At the southern abutment the proposed elevation is approximately the same as existing with the northern abutment being approximately 5 ft. higher. This increase in elevation is a result of improving vertical geometry while limiting the vertical curves to the roadway approaches and not the bridge. This increase in elevation requires significantly higher abutments and wingwalls than the existing. However the alignment does help to minimize the impacts to the Parcels 1 and 2 on the northern approach.

Construction Phasing: The proposed parallel alignment offers benefits related to traffic control, since the new bridge construction can be completed while traffic is maintained on the existing bridge. Following the completion of the parallel bridge, alternating one-way traffic would be relocated to the new bridge and the rehabilitation of the existing bridge would commence. During roadway construction, traffic may be shifted using short term lane closures.

The existing truss will need to be supported during rehabilitation which will require a temporary support system or to be disassembled for necessary repairs.

Utilities: The proposed horizontal and vertical alignments for Alternative H provide sufficient setbacks to allow the existing bridge to remain in place. As such, the existing sewer and gas mains located on the existing structure can remain or be relocated to the new bridge. The existing 24 inch storm drain at the southwest quadrant would be impacted as a result of the proposed alignments.

Right of Way Impacts: This Alternative results in substantial Right of Way (ROW) impacts to the LCIP land located in the southwest quadrant as well as to the Concord Monitor property located in the northwest quadrant. The ROW impacts to the Concord Monitor property will include the reconstruction / reconfiguration of their existing water quality basin in the northwest quadrant which are the result of the sidewalk construction and associated slope limits along west side of roadway. Minimal ROW impacts, limited to easements, will be required at Parcel 2 in the northeast quadrant. In addition to some slope impacts to the Fish and Game parcel, a water quality basin is proposed adjacent to Sewalls Falls Road which will require a permanent drainage easement.

Resource / Environmental Impacts: Several environmental and cultural resources have been identified in the project corridor. The following is a summary of the impacts to these resources related to Alternative H:

- The existing historically significant bridge can remain in place. Based on the rehabilitation review performed by HDC, the current extents of rehabilitation can be accomplished while retaining the bridge's historic integrity and eligibility.
- The existing Fish and Game boat ramp is not impacted. However, a permanent drainage easement will be required adjacent to Sewalls Falls Road.
- The Alternative does create limited impacts to the floodway / floodplain of the Merrimack River.
- Based on a survey of the river in October 2001, State endangered Brook Floater Mussels are within the project limits. This alternative may create minimal disturbance / impacts to these mussels.
- Moderate impacts to potential eagle perch trees will result due to the extents of clearing and slope work to the east.
- As noted above, substantial ROW impacts to the LCIP land will result due to the proposed alignment and limits of slope work and clearing.

Other Considerations

Questions and concerns have been raised as to the remaining service life of the existing truss bridge once it has been rehabilitated which was based on a fatigue analysis performed by CHA as part of the load rating. The validity of that fatigue analysis has also been questioned and we offer the following for consideration:

CHA noted in the Load Rating analysis that the minimum finite life calculated for the diagonals is about 145 years, and their remaining fatigue life is approximately 45 years being that the bridge is approximately 100 years old. CHA also noted that this can be increased with the strengthening of the members and gussets required to bring the bridge up to legal load capacity. CHA's fatigue analysis was based on an HS20 loading and the 1994 AADT traffic data.

Metal fatigue failure in bridges has been a known phenomenon for decades. All bridges, old and new, are subject to metal fatigue. Fatigue failure occurs when members are repeatedly subjected to tension forces. The molecules in the steel will reorient themselves when subject to deformations resulting from high stresses. When the molecules can no longer reorient themselves, deformations are accommodated by breaking bonds between molecules. The breaking of bonds leads to the formation of cracks in the steel. The number of cycles before cracks occur depends on the stress. The higher the stress the more rapidly cracks form.

The current code requires consideration of fatigue in the design. Current knowledge allows Engineers to design new bridges for fatigue so that they can be repeatedly subjected to tension

without breaking molecular bonds that will lead to formation of cracks. This is done by limiting the stress in members. The result are bridges with an infinite fatigue life when used as designed.

The Sewalls Falls truss bridge is a specific type of structure called non-redundant. This means if one member fails, the bridge could collapse. Because the weight of trucks has increased since the bridge was originally built, the stress in the members has increased. As stated previously, the higher the stress, the sooner cracks can form.

There are many factors used in calculating the fatigue life. Two of the significant factors are the number of times the member has been stressed and the value of the stress. It is impossible to determine the actual number of stress cycles the bridge has experienced since it was built and it is equally impossible to determine the weight of each truck that has crossed the bridge.

CHA used annual daily truck traffic supplied by the NHDOT for 1994 as the basis of the analysis. CHA conservatively assumed the weight of the trucks equaled the current legal highway loads and was not based on the load postings over time. Absent actual data, these are assumptions that allow the calculation of remaining fatigue life. It is true that the bridge may not immediately fail exactly at the calculated fatigue life. However, it is an accepted statistically based approach to provide information. A more detailed inspection of the truss members could be performed which would include X-rays and inspection of the element's metallurgy to more accurately determine the remaining fatigue life, but these inspections are costly and time consuming.

Because catastrophic collapse can be the result of fatigue cracks in the Sewalls Falls Bridge, special attention is needed when approaching the estimated fatigue life. The special attention can consist of increased frequency of inspection. Alternatively, the chance of fatigue cracking can be eliminated by not subjecting the bridge to loads.

Conclusions

As the City further considers which Alternative to proceed with through final design and construction, various factors should be evaluated and weighed in order to select a preferred Alternative that will best meet the immediate, and more importantly the long term, needs and goals of the City. This includes preservation of cultural and natural resources, initial and long term costs and factors that influence those costs, safety, as well as consideration of improvements and development in the Sewalls Falls Road Bridge area which include commercial development and the potential of a new I-93 interchange, which will likely increase the traffic demands along Sewalls Falls Road. Below is a summary of each Alternative in regards to alignments, construction complexity, cost and impacts which are also reflected in part in the attached Alternative Summary Matrix:

Alternative 4 - Off-Line Upstream

1. Vertical & Horizontal Alignment: The construction of a two-lane bridge built upstream of



the existing bridge provides the horizontal and vertical alignments meeting the 35 mph design speed. However, it requires the addition of reverse horizontal curves to match in at the southern limits of the project.

2. Construction complexity / risk: Alternative 4 has relatively minimal complexity to build which would be done using primarily traditional industry standard bridge construction methods. The separation distance between the two structures does add some complexity to the construction. In addition, there is some additional complexity and risk to cost escalation which is inherent in historic bridge rehabilitation. This risk includes the discovery of additional corrosion or members requiring to be replaced or strengthened during construction. This risk can be mitigated to a certain degree by providing appropriate contingencies in the design documents and construction cost estimates. Cost contingencies have been accounted for to a certain degree in the estimated cost shown in the Matrix for the Truss Rehabilitation.
3. Construction Cost and Long Term Maintenance: The initial cost of this alternative is approximately 10% higher than the On-line Alternative, assuming that the existing truss bridge is rehabilitated for pedestrian / recreational use. In addition, the approximate maintenance cost of the truss over 25 years would be approximately \$81,000. There may be additional cost initially or in the future depending on how much restoration the City is interested in doing to the existing bridge such as cleaning and repainting the entire bridge. In addition, as noted above, due to the potential complexity of the truss rehabilitation, the degree of certainty of construction costs would need to include an estimated contingency which may or may not be realized and possibly exceeded.
4. Community Identity / Cultural / Historic / Environmental Impacts: This alternative would preserve the historic bridge but not under its intended use. This alternative requires the most environmental impacts due to the addition of the two-lane bridge.

Alternative 8 - On-Line Replacement

1. Vertical & Horizontal Alignment: Due to the removal of the existing bridge, this alternative allows for the best horizontal and vertical alignments.
2. Construction complexity / risk: Alternative 8 has the least complexity to build and would be constructed using traditional industry standard bridge construction methods. The only additional component to this alternative would be the removal of the existing bridge.
3. Construction Cost and Long Term Maintenance: This is the lowest cost alternative and requires the lowest estimated long term maintenance costs. Due to the limited complexity of construction, construction costs can be estimated to a higher degree of certainty.

4. Community Identity / Cultural / Historic / Environmental Impacts: Alternative 8 would remove the historic bridge but has the least amount of environmental and ROW impacts. Some mitigation would be required as a result of the truss removal which would likely include Historic American Engineering Record (HAER) Documentation as well as some interpretive signing at the site.

Alternative H - Rehabilitation of Existing Bridge with addition of a Second One-Way Bridge on the Upstream Side:

1. Vertical & Horizontal Alignment: This is the least ideal alternative in regards to the vertical and horizontal alignment. The construction of the one-lane bridge built upstream while rehabilitating the existing bridge creates the need to split traffic along the bridge approaches and would require guardrail in the bridge approach "medians". The alignment also includes the addition of reverse horizontal curves to match in at the southern limits of the project. To meet the 35 mph design speed, street lighting would be required at the vertical curve just north of the bridge in order to provide the necessary Stopping Sight Distance at night.
2. Construction complexity / risk: While the construction of the new single lane bridge would be done using traditional industry standard bridge construction methods, the rehabilitation of the existing truss to carry legal highway loads makes this alternative the most complex to build and carries a higher degree of risk which includes:
 - a. The rehabilitation efforts include strengthening or replacement of a significant amount of the existing members or elements as well as replacement of the existing horizontal top lateral bracing to increase the vertical clearance of the bridge to meet current standards.
 - b. There is additional complexity and risk to cost escalation which is inherent in the nature of historic bridge rehabilitation. This risk includes the discovery of additional corrosion or members requiring to be replaced or strengthened during construction which was not evident during the detailed inspection. This risk can be mitigated to a certain degree by providing appropriate contingencies in the design documents and construction cost estimates. Cost contingencies have been accounted for to a certain degree in the estimated cost shown in the Matrix for the Truss Rehabilitation.
 - c. There may be a limited base of contractors having the experience and expertise in historic steel truss rehabilitation. Therefore the number of qualified contractors bidding on the project may be limited and result in higher bid prices.
 - d. Additionally, as stated above, this type of truss bridge is considered a non-redundant structure which could lead to more significant and possibly catastrophic modes of failure if the bridge is not properly maintained and inspected on a regular basis.

3. Construction Cost and Long Term Maintenance: This is the highest initial cost alternative and is almost 25% higher than the On Line Replacement Alternative. In addition, in order to maintain the truss in a functional capacity to carry legal highway loads, this Alternative has the highest long term maintenance costs. The maintenance costs for the truss over a 25 year period are estimated at over \$1.9 million.
4. Community Identity / Cultural / Historic / Environmental Impacts: This alternative would preserve the historic bridge and its intended use. This alternative also has somewhat higher environmental impacts than the On Line Replacement Alternative due to the addition of the one-lane bridge.

The attached matrix provides an additional summary of the narrative above as well as estimated costs for each Alternative. Please review this summary at your convenience.

If you have any questions, please contact me at your earliest convenience at either 603-357-2445 or email me at rfaulkner@chacompanies.com.

Sincerely,

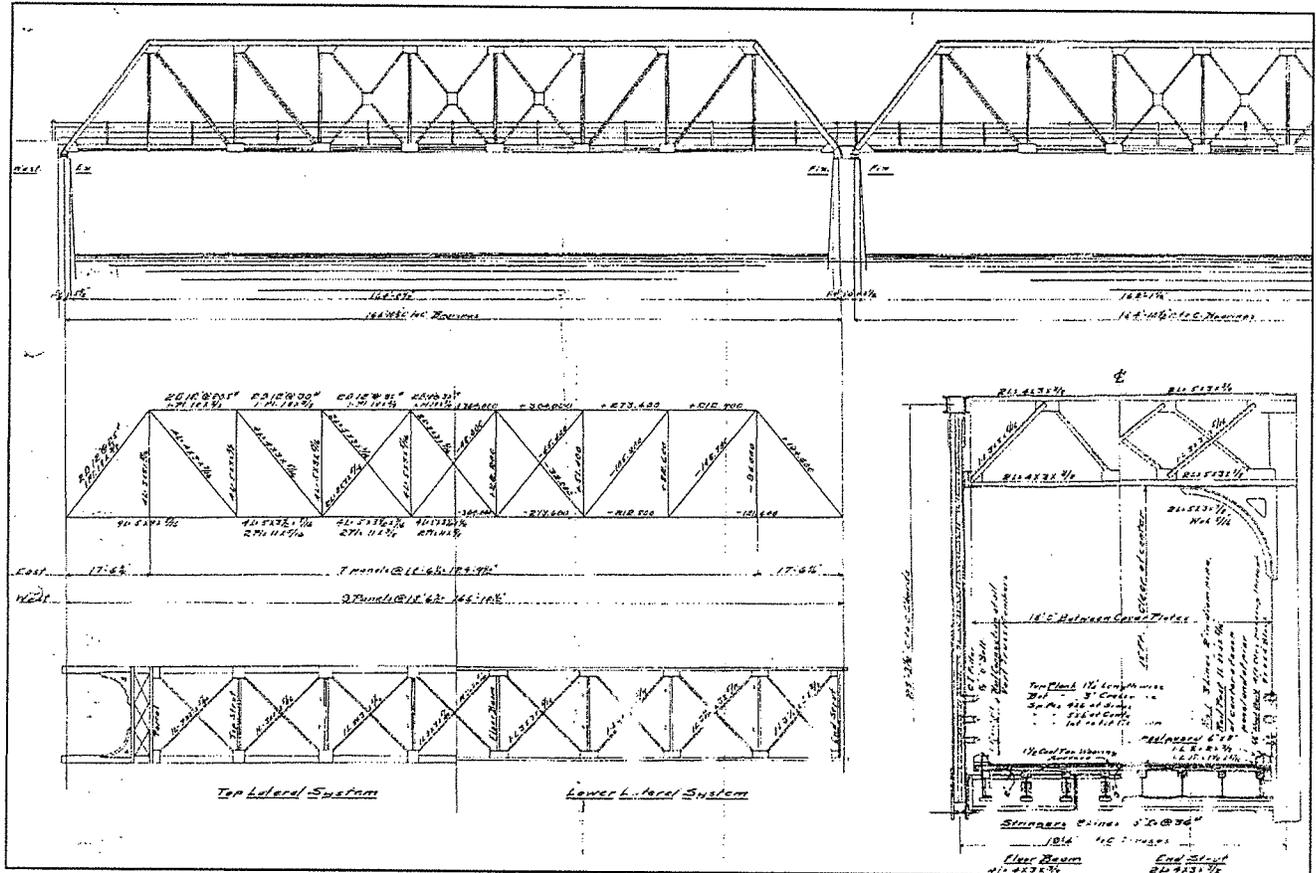


Robert J. Faulkner
Project Manager, Vice President



Sewells (or Sewalls) Falls Bridge Concord, New Hampshire

Effects of Proposed Rehabilitation Alternatives on Historic Characteristics of Bridge



Portion of Original Bridge Drawing by Storrs & Storrs, Bridge Engineers, Concord, NH, 1915.

Report Prepared for

CHA Consulting, Inc.
11 King Court
Keene, New Hampshire 03431

by

Historic Documentation Company, Inc.
490 Water Street
Portsmouth, Rhode Island 02871

November 2012

1.0 INTRODUCTION

The purpose of this report is to review two recent reports, *Sewalls Falls Bridge 2012 In-Depth Inspection* and *Sewalls Falls Bridge 2012 Load Rating*,¹ and provide an assessment of the findings and recommendations of those reports as they pertain to the potential treatment and historic integrity of the historic Sewalls Fall Bridge (Bridge). The general finding of both engineering reports is that the Bridge is in worse physical and structural condition than previously estimated, raising two issues: certain aspects of the *Preferred Alternative Plan* for the Sewalls Falls Bridge Replacement Project, adopted and approved by the Concord City Council in 2010, may no longer be feasible, and repairs to the trusses may be so extensive or intrusive that the historic integrity of the bridge is lost. The Preferred Alternative Plan calls for the rehabilitation of the existing truss bridge as a one-lane eastbound bridge with a new sidewalk added and extended off the downstream side. A new one-lane bridge for westbound traffic will be constructed upstream and alongside the existing truss.

Because the Sewalls Falls Bridge is a historic structure that has been determined eligible for listing in the National Register of Historic Places,² the truss must be rehabilitated in accordance with the Secretary of the Interior's Standards for the Treatment of Historic Properties (SOI Standards)³ if federal funding is to be used for the project. The SOI Standards for Rehabilitation projects, while intentionally general in nature to enable broad interpretation to fit the particular circumstances of each historic property, were conceived with buildings in mind, not bridges. The result has been wide variations in historic bridge rehabilitation practice among different states and a lack of clear consensus on the limits to which specific bridge features can be repaired and replaced without destroying the historic integrity of the bridge, and hence, its eligibility for the National Register. In 2001, the Virginia Transportation Research Council studied the problem and published *The Secretary's Standards Interpreted for Bridge Repair, Rehabilitation, and Replacement Situations* (see Appendix A). The VTRC standards serve as perhaps the best available guidelines for engineers to follow, however, they have not been officially adopted or codified by the regulating agencies.

The actual determination of the effects of a rehabilitation design on the integrity and eligibility of the Bridge will be arrived at thru consultation meetings of the NHDOT Cultural Resource Committee between representatives of NHDOT, FHWA, NNSHPO, the City and its engineering consultant, CHA. Typically, the preparation of relatively specific bridge rehabilitation plans or intentions must be provided in order for the Committee to best appraise the effects of each type of repair. Before the City expends further monies to prepare detailed rehabilitation plans, it seeks to gauge the feasibility of making the necessary repairs without destroying the integrity of the Bridge, and thus losing the source of federal funding.

¹ Reports prepared by Clough Harbour & Associates (CHA), Keene, NH for the City of Concord Engineering Services Division, March 2012, and June 2012, respectively.

² *New Hampshire Division of Historical Resources Determination of Eligibility (DOE), Sewalls Falls Bridge over Merrimack River, Inventory Number CON0278, July 6, 2008.* On file at NHDHR, Concord. The DOE determined the bridge to be eligible for the National Register under Criterion A - History, and Criterion C - Engineering.

³ The Secretary of the Interior's Standards for the Treatment of Historic Properties – Rehabilitation (1995). Cited as Rehabilitation Standards. See: http://www.cr.nps.gov/local-law/arch_stnds_8_2.htm Guidelines.

2.0 CHARACTER DEFINING FEATURES

Character defining features are those physical components and elements of the resource, which are special or unique to the particular resource in design, materials or construction. The character defining features must be present and retain a reasonable degree or level of physical integrity for the resource to be eligible for listing in the National and /or State Register of Historic Places. The character defining features of High Pratt Truss Bridges have been identified in a previous study⁴ from which the following table is taken:

Elements of the High Pratt Truss

Component/Feature	Character Defining Feature (CDF)? Yes/No. Why
Panel point connections	Yes. The type of panel connection, pin or riveted, have evolved in design and reflect the technological development and evolution of the truss type.
Configuration of truss design	Yes. The layout of the truss members define the truss type and subtypes.
Upper chord	Yes. Upper (top) Chord design has evolved and reflects engineering development of the truss type. Earlier truss upper chords were built-up members with channels, cover plates, tie-plates and/or lattice bars; later trusses may have single rolled member top chord.
Lower chord	Yes. Lower (bottom) Chord design has evolved and reflects engineering development of the truss type. Earlier truss lower chords were eyebars; later trusses generally have built-up members with channels or angles and tie plates.
Vertical members	Yes. Design of verticals has evolved and reflects engineering development of the truss type. Earlier trusses have built-up members; later trusses use single rolled wide-flange members.
Diagonal members	Yes. Design of diagonals has evolved the same as the vertical members and reflects engineering development of the truss type.
Floor beams and stringers	Yes and No. Floor beams and stringers from earlier pin-connected bridges typically have important design, material and connection details related to the truss design. Later riveted trusses are generally not defined in any important way by their floor beams and stringers. Riveted floorbeam-to-post connections are a defining feature and considered above under panel point connections.
Lateral top bracing	Yes. Top bracing methods have evolved and reflects engineering development of the truss type.
Portal	Yes. Portal design has evolved & reflects engineering development of the truss type.
Bearings	Yes. Bearing types have evolved and contribute to then understanding of the bridge type.
Sway bracing	Yes. Sway bracing has evolved in different forms depending on the designer and fabricator.
Lower lateral bracing	Yes and No. Lower lateral bracing on the early pin-connected bridges is often wrought iron with varying section shapes and end attachment fittings and are a CDF. Nearly all riveted bridges utilize steel angle lateral braces that do not possess design features other than section size and are not a CDF.

⁴ *New Hampshire Historic Bridge Management Plan for High Pratt Truss Bridges*. Prepared by Historic Documentation Company, Inc., Portsmouth, Rhode Island for New Hampshire Department of Transportation Bureau of the Environment, Concord, New Hampshire, June 2011.

Elements of the High Pratt Truss

Component/Feature	Character Defining Feature (CDF)? Yes/No. Why
Deck	Yes and No. Deck systems such as concrete slab are typical of many bridge types and are generally unrelated to truss design and not considered a CDF. Lightweight floors such as timber, open steel grid, solid bridge plank with wearing-course overlay can typically be related to design variations in the truss for economy such as lighter structural members and may be considered a CDF.
Sidewalk supports	Yes and No. Early bridges may have unique built-up, shaped, fabricator-specific or decorative sidewalk supports that can be considered a CDF. Later bridges typically all have simple angle or T-section braces of utilitarian design and are not a CDF.
Railings	Yes and No. Early bridges may have unique built-up, shaped, fabricator-specific or decorative railings that can be considered a CDF. Later bridges typically all have simple horizontal runs of pipe, angle or channel that are not a CDF.
Substructure	Yes and No. Generally the substructure is not directly related in any important way to the particular features of the Pratt Truss type. However early bridges may have a stone masonry or an early concrete substructure (before 1910) that possesses engineering significance in its own right; in which case may be considered as contributing to the overall significance of the resource. Unusual substructure elements such as riveted pipe piers, early pre-cast concrete pilings, open or decorative concrete piers or abutments can also be significant. Later bridges with simple standard-design concrete abutments and piers should be considered as non-CDFs.
Rivets and Bolts	Yes and No. Rivets as a whole define the engineering of individual riveted members of pin-connected trusses, and the members as well as the joint connections of all riveted trusses. The use of bolted connections for field splices was also typical. The significance of riveted vs. bolted connections in a particular truss design should be evaluated in each case for any relative importance to the overall truss design.
Composition / Dimension / Strength of structural members	Yes. Early bridges built before 1910 may use wrought iron tension members with specialized end connections and adjusting nuts. Specialized high-strength steel alloy may be used for long spans and reflect special engineering design practice. New structural member shapes such as wide-flange beams used for columns and braces reflect the design evolution of the type.

3.0 REHABILITATION FEASIBILITY

3.1 CHA Load Rating Report Findings

The Load Rating Report states: "The results of the analysis indicate the bridge is understrength for current legal highway loads with all diagonals and most gussets having insufficient capacity. CHA believes the bridge can be rehabilitated and strengthened to support legal highway loads (HL93). The gusset plates control the capacity at about 50% of the legal load. CHA believes these members can be strengthened to achieve the full legal highway capacity by replacing rivets with high strength bolts and lengthening the connection. The previous engineering report included the addition of a sidewalk cantilevered outside of the truss. This can be done but will require additional strengthening of the top and bottom chords. Rehabilitating the truss to support

a sidewalk requires the strengthening of every member of the truss. CHA believes this exceeds the practical limits of rehabilitation."

CHA estimates the work to rehabilitate the trusses to full legal capacity without a sidewalk will consist of the following repairs:

Description	Number Repaired	Total Number In Bridge	Percent Replaced
1. Replace diagonals bent from vehicular impact	7	40	17.5%
2. Strengthen tension diagonals	25	40	62.3%
3. Strengthen lower chord members	17	36	47.2%
4. Strengthen verticals	7	32	21.9%
5. Strengthen gussets	40	72	55.6%
6. Replace Floorbeams	20	20	100%
7. Replace Stringers	144	144	100%
8. Replace bottom lateral Bracing	36	36	100%

The Load Rating Report notes that the information above was based on the following:

"The inspection was limited to the two truss spans superstructure elements only. The substructure and existing bridge flooring members are contemplated for complete replacement in the various bridge rehab/replacement schemes under consideration. The main members and gusset plates were analyzed. The floor beams and stringers were assumed to be replaced in kind and were not analyzed."

Section 4.0 below examines the effect of eliminating the added sidewalk from the plan, the complete replacement of the floor system, and the selective repair and/or replacement of each truss member type listed in the table above.

2.2 Integrity Considerations for Rehabilitation⁵

High Pratt truss bridges like Sewells Falls that are eligible for the National Register under Criterion C for engineering significance, "should always possess several, and usually most, of the [seven] aspects of integrity: location, design, setting, materials, workmanship, feeling and association.⁶ Bridges should be intact, with an identifiable truss system, the majority of which should be original members or members replaced in-kind. The truss system should be capable of functioning, with or without structural reinforcement, but need not be in use for carrying traffic. Additions such as sidewalks, guide rails, replaced flooring and decking, and new abutments are acceptable as long as the truss system is in place.

According to the American Society of Civil Engineers (ASCE), engineers have a duty to seek cost effective methods to rehabilitate historic bridges so they remain on line. "Vehicular use is the best

⁵ From: *New Hampshire Historic Bridge Management Plan for High Pratt Truss Bridges*.

⁶ "How to Evaluate the Integrity of a Property" [Section VIII] *National Register Bulletin 15, How to Apply the National Register Criteria for Evaluation*. Washington, DC: US Department of the Interior, 1997, p. 44.

preservation because it keeps the bridge in highway maintenance, inspection and funding programs" (see Appendix C for the complete ASCE policy statement on historic bridges).

4.0 PROPOSED REHABILITATION TREATMENTS & EFFECTS

4.1 Elimination of Proposed Sidewalk

Description: According to CHA, "rehabilitating the truss to support a sidewalk requires the strengthening of every member of the truss... [and] that would exceed the practical limits of rehabilitation."⁷

Proposed Treatment: Do not add the cantilevered sidewalk to truss bridge.

Effect of Treatment: Since the sidewalk is not an original feature of the bridge, its elimination from the rehabilitation plan removes an alteration that would have diminished the integrity of the original design.

4.2 Replacement of Floor System.

Description: According to CHA, "The Stringers are rolled beams; their date of origin was not determined, but they have the same staggered holes in the top flanges (for fastening timber nailers), as shown in the 1915 shop drawings. Floorbeams are built-up riveted sections with separate web plates and flange angles. Both the stringers and the floorbeams have been extensively modified; they have welded flange cover plates and web repair plates, possibly from multiple generations of rehabs and retrofit construction."

Proposed Treatment: Floor beams and stringers are assumed to be 100% replaced in kind.

Effect of Treatment: As noted in Section 2.1 above, the floor systems of *riveted* Pratt truss bridges such as Sewells Falls, including the floor beams, stringers and lateral bracing, do not typically contribute significantly to the technology of the truss design. Riveted floorbeam-to-post connections can be a defining feature and are considered under panel point connections. The term "replacement in-kind" can be open to interpretation. Since the new replacement floor beams and stringers must "fit" the existing truss connections, it is assumed for the purposes of this report that they will be of very similar overall dimensions to the existing members, but varying in section as required to meet load requirements. The new floor beams will likely be rolled or welded instead of built-up riveted.

Evidence in the form of the old bolt holes and the repair work suggests that the existing floor beams and stringers are probably original. Their complete removal would be considered an adverse effect under S106 Standards but their advanced deterioration and numerous ad-hoc repairs has rendered them unsuitable for further repairs. If repairs to existing members can be

⁷ "Practical limits" is not defined in the Load Rating report but presumably means that the cost of strengthening every member of the truss would grossly exceed the cost of a new bridge and therefore fail to meet the eligibility requirement of "reasonable costs" under the Federal Highways Historic Bridge Program (see Appendix B).

shown to be not feasible, then the Rehabilitation Standards allows full replacement of members in-kind as the "least degree of intervention."

4.3 Top Chords

Description: The top chords are built-up member consisting of two 12" channels with their legs turned out, joined with 18"x3/8" cover plates on top and double lacing bars on bottom. The channels are in four weights: 20.5, 25, 30 and 35 p.l.f.

According to the CHA Inspection Report: "top chords of the truss exhibit minor deterioration in their top plates due to crevice corrosion ("pack rust")...typically present between the horizontal bracing gusset plates and the top plates of the upper chords at each panel point...a conservative estimate of 33% section loss in the top plates of the upper chords is recommended for load rating purposes. Because this loss typically occurs over very short lengths along the member (<1"), it applies only to local bearing/compression stress, and not to slenderness or buckling modes of analysis. No losses were evident in the channel components of the chords, so the resulting weighted maximum effect of the top plate losses on the gross section is 12% for the section with the lightest channels."

Top chords are essentially in good serviceable condition with minor areas of corrosion. Providing that the cantilevered sidewalk is not added to the truss, the upper chords meet intended design loads (as a single lane bridge) as originally designed without repair or strengthening.

Proposed Treatment: No treatment other than blasting and painting and perhaps small localized weld fills in areas of deep corrosion pitting.

Effect of Treatment: The proposed treatment is regular maintenance and complies with the Rehabilitation Standards as and the least degree of intervention. Maintenance that can be considered typical for a particular resource or feature does not constitute an adverse effect by S106 standards.

4.4 Bottom Chords

Description: Built-up member consisting of four angles joined with tie plates to form an I-section member, installed with the web axis oriented horizontal. Angles are 5x3" or 5x3-1/2", in thicknesses of 5/16, 7/16, or 1/2". Web tie plates are 11" wide by 5/16 or 3/8" thick. Bottom chords are joined with gusset plates at the panel points to vertical and diagonal members.

According to CHA Inspection and LR reports, the lower chords as originally designed are of adequate capacity for the intended loading. Where vertical and diagonal truss members intersect gusset plates at the lower-chord panel points, there is minor to moderate crevice corrosion and localized section loss, typically greater at the inside gusset plates. A total of 17 of the 36 lower chord members were determined to exhibit enough potential section loss (up to 27%) to require repair.

Proposed Treatment: Strengthen 17 of the 36 lower chord members. Since all loss of section in the lower chords is localized at the gusset plates, repair can be made by increasing the size of the gusset plates to obtain several new bolt connections points beyond the areas of section loss. This could be done with new larger plates, or by adding cover and filler plates over the existing plates. Alternatively, strengthening plates the size of the chord angle legs could be welded or bolted directly to the chord members. The advantage of the gusset plate repair is that at many panel point locations the plates can also be designed with longer connections to the deficient vertical and/or diagonal members at that node, thereby accomplishing multiple repairs with one design and construction action.

Effect of Treatment: Either new larger plates or added cover plates will alter the appearance of the panel point connection – a character defining feature of riveted truss bridges – to some degree. An increase in connection length using cover plates sized to the width of the members to be strengthened would be the least noticeable, retain the original gussets, and would meet the SOI Standards. As long as the altered gusset plates do not significantly alter the overall appearance of the truss or disguise the intended purpose or function of its character defining features, the alteration would not constitute an adverse effect under S106 Standards. Gusset plates are further discussed in section 4.7 below.

4.5 Verticals

Description: Built-up member consisting of four angles joined with single lacing bars to form an I-section member. Angles are 5x3" or 3x3", in thicknesses of 5/16 or 5/8".

According to CHA Inspection report, where vertical and diagonal truss members intersect gusset plates at the lower-chord panel points, there is minor to moderate crevice corrosion and localized section loss, typically greater at the inside gusset plates. The greatest section losses found among all truss verticals was 15% on Span 1 Right Truss member U3L3.

Proposed Treatment: Strengthen 7 of the 32 verticals. Again, the most practical repair methods in terms of engineering, constructability and cost will be determined during the rehabilitation design. The needed repairs for the verticals can be accomplished in the same manner as for the lower chords by altering the connection length of the gusset plates. The alternative is to repair members by welding or bolting-on additional steel (sistering), and this is a suitable option as well. In the design phase it may be determined that a combination of sistering and gusset plate modification may be most cost-effective at certain panel points.

Effect of Treatment: The effects of repairs to the diagonals will be essentially the same as those discussed above for the lower chords. Special effort should be made by the engineer to design the least visually intrusive repairs as possible in order to meet the Rehabilitation Standards of least intervention.

4.6 Diagonals

Description: Built-up member consisting of either two angles joined with tie plates or four angles joined with lacing bars. Angles are 3x3, 4x3, or 5x3", in thicknesses of 5/16, 3/8 or 1/2".

According to the CHA Inspection Report, deterioration of the diagonals is found at the lower-chord panel points where they are riveted to the gusset plates. As with the verticals, there is "minor to moderate crevice corrosion and localized loss of cross-sectional area...the greatest section losses found among all truss diagonals was 9% on Span 2 Left Truss member U1L2."

There are also seven diagonals that have been damaged in some way by impacts of vehicles or snow plow blades.

Proposed Treatment:

Replace the 7 diagonals damaged from vehicular impact and strengthen 25 tension diagonals to meet loading requirements. The diagonals are the controlling member in achieving the required design load, with seven out of the ten in each truss falling below the required strength as originally designed, and 25 showing some loss of section. Several options are available for repair and/or replacement of both the impact-damaged and the under-rated diagonal members that can be designed to meet SOI Standards:

- Sister partial or full-length strengthening plates onto existing angle members by welding or bolting.
- Fabricate entire new built-up welded member of similar and compatible design, with greater section if needed. Tie plates could be substituted for lacing bars to reduce cost provided some original lacing bar diagonals are retained on the bridge.
- Increase gusset plate connection length as previously described.

Effect of Treatment: The use of bolts or welding is an obvious visual difference from riveting, but there is no reason to assume that such repairs would fail to meet the SOI Standards. Large wood beams in historic buildings are routinely reinforced with columns or through-bolted steel sister plates in SOI-approved historic tax credit rehabilitation projects as the repair method constituting the least degree of intervention. Similar repairs can be allowed on bridges. The use of tie plates instead of lacing bars on the tension diagonals can be justified by their original use on the counter diagonals and vertical members. It can be assumed that cost effective repairs to the diagonals can be designed to meet the SOI Standards with minor adverse effect.

4.7 Gusset Plates (Panel Point Connections)

Description: Structural members of riveted trusses are joined together where they intersect at the panel points with steel plates of varying size, shape and thickness called gusset plates. The plates extend out from the center of the intersection point a calculated distance to provide the connection length and number of rivets structurally required. The dimensions and shape of the plates is dictated in part by the connection length, and for purposes of material savings the plates are multi-angled polygons that roughly conform to the loading stresses they bear. As discussed in the Inspection Report, corrosion typically occurs at gusset plates where water and other corrosion facilitators penetrate between the layers of steel in spite of their tight riveted bond.

Proposed Treatment:

The gussets are also controlling members in the load rating analysis and over half, 40 out of 72, will require strengthening or replacement to meet design loads. As previously noted, the strengthening of the gusset plates and lengthening of the connections the plates make with the members they are joining, also remedies most of the structural deficiencies in those members as well. Because the section losses are relatively small in all but a few of the gusset plates and the members they join, nearly all truss members are good candidates for repair and strengthening.

Effect of Treatment:

The impact of new oversized gusset plates, should that be the preferred engineering design, would need to be evaluated with a scale elevation drawing of the truss with the new plates superimposed over the old plates. New plates cut to the same polygonal shape of the old plates, with connection length extensions cut to the width of the member they were strengthening, might be considered less visually incongruent with the original design. The application of cover plates, bolted through existing gusset plate rivet holes, and extended up the diagonal members and attached with bolts thru new holes, would not be a significance adverse effect if shown to offer the least degree of intervention.

4.8 BRACING SYSTEMS

Description: Upper and lower bracing systems form rigid connection between the two trusses above the roadway and below the floor. Lower lateral bracing consists of 3x3" or 3x3-1/2" angles, two per panel crossing in an X to join diagonally opposite panel connections at gusset plates riveted to the floorbeams. Upper laterals are crossed 3x3" angles, diagonally joining the upper panel points at gusset plates riveted to the top chord cover plates. Sway bracing consist of light triangular trusses built entirely of angles. According to the CHA Inspection Report: "the upper lateral (horizontal-plane) and sway (vertical-plane) bracing exhibit only minor pack rust and no significant distortions...at the intermediate sway bracing, several low chords exhibit minor to moderate bends, with little effect on other components..."

Proposed Treatment: Lower laterals will be replaced in-kind along with the other components of the floor system. The portal bracing and upper sway bracing will require alteration in order to meet vertical clearance requirements. This work will require disassembly of portions of the portal and sway bracing in order to shorten the diagonal members of the bracing and raise the bottom bracing members by roughly 18 inches. Because the overall depth of the bracing assembly will be decreased, heavier members and connections will likely be required.

Effect of Treatment: Laterals are all angle members without any significant historic design or material characteristics for their time. Laterals can be replaced entirely in-kind without any effect on the character defining features of the bridge. Alteration of the portal and sway bracing assemblies to meet clearance requirements will require their reconstruction with stronger members. If reconstruction of the portal bracing follows the same original member layout and resembles the original design as closely as possible, adverse effects can be minimized or eliminated.

5.0 CONCLUSIONS

The CHA Load Rating Report finds rehabilitation of the Sewells Falls Bridge practical, and based on the information presented in the Inspection and Load Rating Reports, there is nothing to suggest that the rehabilitation can't be done in accordance with the Secretary of the Interior's Standards for Rehabilitation. Compliance with those standards, as elaborated in Virginia's *Secretary's Standards Interpreted for Bridge Repair, Rehabilitation, and Replacement Situations*, will insure that the bridge retains the necessary integrity of its historic design and materials required for listing in the National Register of Historic Places.

Three types of repairs require strengthening roughly half of the total number of members in the type group: diagonals, 62.3%, lower chords, 47.2%, and gusset plates, 55.6%. These percentages suggest that roughly 50 percent of the members require replacement, which is not necessarily a correct assumption. The members in question are in most cases in good condition with relatively small section losses making them good candidates for cost-effective repair and strengthening to meet the intended loading.

The high percentage of certain members needing repair or replacement raises a question regarding the amount of historic integrity that would be left after the rehabilitation of the bridge. There is no rule or standard of practice that establishes 50%, or any other percentage of materials or members repaired or replaced, as a historic integrity cutoff point. Integrity is a measure of multiple factors with varying weights of importance depending on the resource and the nature of the repairs.

Conversion of the bridge to carry a single lane of traffic has made the job of rehabilitating the bridge to carry modern loads feasible from the standpoint of maintaining the historic integrity of the bridge.

The use of high strength bolts in place of rivets, modified gusset plates, "in kind" replacement members, sistering plates, and welding, can all be used to rehabilitate historic bridges. Although some member repairs or replacement alternatives may by necessity stray from the original design, the effects will be considered acceptable under the Rehabilitation Standards providing the designing engineer can show the chosen alternative will have the least degree of intervention.

APPENDIX A

THE SECRETARY'S STANDARDS INTERPRETED FOR BRIDGE REPAIR, REHABILITATION, AND REPLACEMENT SITUATIONS

[Adapted from Miller, A.B., K.M. Clark, and M.C. Grimes. 2001. A Management Plan for Historic Bridges in Virginia. VTRC 01-R11. Virginia Transportation Research Council, Charlottesville]

The Secretary of the Interior's Standards for Treatment of Historic Properties (Weeks and Grimmer, 1995) were first codified in 1979 in response to a federal mandate requiring the establishment of policies for all programs under the authority of the Department of the Interior. The Secretary's Standards are used in review of all federal projects involving historic properties listed on or eligible for listing on the National Register of Historic Places. Compliance with the Secretary's Standards provides for the preservation of the historic and architectural integrity of properties being rehabilitated. The Secretary's Standards were most recently revised in 1992. The Department of the Interior regulations (36 C.F.R. 67.7(b)) states that the Secretary's Standards are to be applied in a reasonable manner, taking into consideration economic and technical feasibility.

Since their identification, the Secretary's Standards have been interpreted and applied in response overwhelmingly to one type of historic resource: buildings. Although the philosophy of the Secretary's Standards can be applied to bridges, the fundamental differences between buildings and structures must be considered. Newlon (1985) argued that the purpose of buildings is the organization and control of space, providing for a wide and flexible range of functions. Engineering structures such as bridges are designed primarily to control loads and forces to accomplish more limited functions such as the transport of people and goods on roads and bridges, retention of water by dams, or support of cables by towers. The more restrictive function of engineering structures is reflected in their design and construction, and this imposes limitations on continued or alternative uses that do not apply in the same degree to buildings.

The following wording of the Secretary's Standards addresses the unique requirements of historic bridges. This text closely follows the similar section that appeared in A Management Plan for Historic Bridges in Virginia (Miller et al., 2001).

1. Every reasonable effort shall be made to continue a historic bridge in useful transportation service. Primary consideration shall be given to rehabilitation of the bridge on site. Only when this option has been considered shall other alternatives be explored.

Bridges are designed to carry roadways over obstructing conditions: ravines, waterways, and other roadways. Bridges are best suited for this type of use. The first priority should always be retention of a bridge in its existing location and in its existing function. In many instances, contemporary vehicular traffic demands may exceed the capacity of an old bridge, and programmatic modifications, such as reduced transportation service, should be considered. Limiting the loads and types of vehicles that may use a bridge will require minimal change to the defining characteristics of the bridge. Under some circumstances, bridges may be suitable for adaptive re-use. Zuk, Newlon, and McKeel (1980) described some approaches for adapting metal truss bridges for alternative uses, including housing, commerce, etc. Alternative uses may be considered for bridges left in their original locations and for bridges that are re-located. Some metal truss bridge types were designed so that relocation would be readily achievable, and many smaller trusses have served at several locations in Virginia. One example is a Fink Truss located in Lynchburg. This bridge, when taken out of service, was relocated to a park, where it is visible, accessible, and presented in context with a locomotive and other transportation resources.

2. The original character-defining qualities or elements of a bridge, its site, and its environment should be respected. The removal, concealment, or alteration of any historic material or distinctive engineering or architectural features shall be avoided.

The character-defining features of a historic bridge must be identified so that these physical features can be retained and preserved. The bridge surveys completed by the Virginia Transportation Research Council (see, for example, Miller and Clark, 1997) are the primary means of identifying important bridges and their character-defining features.

1 All bridges shall be recognized as products of their own time. Alterations that have no historical basis and that seek to create a false historical appearance shall not be undertaken.

2 Most properties change over time; those changes that have acquired historic significance in their own right

shall be retained and preserved.

3 Distinctive engineering and stylistic features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.

Characteristic features, finishes, and construction techniques must be identified so that they can be preserved. In most bridges, the most important character-defining features will be the primary structural components: trusses, girders, T-beams, slabs, concrete arches, etc. Operating mechanisms for moveable spans should also be considered primary character-defining features. Secondary characteristic features may include Phoenix columns, pinned truss connections, lattice beams, cork rails, and curbs. Abutments, piers, approaches, and other features of the crossing may be identified as primary or secondary character-defining features. In many cases, decking and roadbeds will not be considered significant character-defining features.

6. Deteriorated structural members and architectural features shall be retained and repaired, rather than replaced. Where the severity of deterioration requires replacement of a distinctive element, the new element should match the old in design, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.

The Secretary's Standards recommend retention and repair of existing historic features, rather than replacement. They also acknowledge the limited life-span of most building materials. When bridge components are deteriorated beyond a reasonable prospect of retention and repair, replacement can be considered. Although replacement in kind is generally recommended, alternative materials can be considered.

Modern metals with superior resistance to deterioration (stainless steel, for example) may be used to replace missing or severely deteriorated historic members provided they are galvanically compatible with the surviving original members.

7. Chemical or physical treatments 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.

Materials typically used in bridge construction are generally selected for their ability to resist harsh conditions. Aggressive chemical or physical treatments may be appropriate for cleaning of some common bridge materials and components. In *Metals in America's Historic Buildings*, Gayle, Look, and Waite (1992) describe appropriate measures for proper surface preparation of iron and iron alloys, including flame cleaning, pickling, sandblasting, and other abrasive processes. Dismantling of truss bridges and galvanizing or metallizing the component chords is suggested as a sound means of preserving the historic features and configuration without damage.

8. Significant archaeological and cultural resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.

Associated resources may include fords, abutments, piers, and other features associated with earlier crossings. They may also include structures that are adjacent to, but not culturally related to the bridge: canals, sluices, mills, raceways, shipwrecks, fish-traps, and power plants.

9. New additions, exterior alterations, structural reinforcements, 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.

Structural reinforcement may be necessary to allow a historic bridge to continue in service. In extreme cases, new structural components that supersede the historic components may be necessary. Priority must be given, in all such cases, to retaining significant historic structural components, even if their load-carrying function is reduced or eliminated. New structural elements should be designed so that the historic components remain visible and so that the historic structural configuration remains evident. A valid approach is the method of superimposing structural steel arches in truss bridges, which relieves the critical historical connections and members of much of the stresses imposed by modern traffic (Kim and Kim, 1988).

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.

APPENDIX B

TITLE 23 – UNITED STATES CODE – HIGHWAYS [As Amended Through P.L. 106-347, October 13, 2000]

CHAPTER 1, FEDERAL-AID HIGHWAYS

SECTION 144: Highway Bridge Replacement and Rehabilitation Program

(o) Historic Bridge Program.

(1) **Coordination.**— The Secretary shall, in cooperation with the States, implement the programs described in this section in a manner that encourages the inventory, retention, rehabilitation, adaptive reuse, and future study of historic bridges.

(2) **State inventory.**— The Secretary shall require each State to complete an inventory of all bridges on and off Federal-aid highways to determine their historic significance.

(3) **Eligibility.**— Reasonable costs associated with actions to preserve, or reduce the impact of a project under this chapter on, the historic integrity of historic bridges shall be eligible as reimbursable project costs under this title (including this section) if the load capacity and safety features of the bridge are adequate to serve the intended use for the life of the bridge; except that in the case of a bridge which is no longer used for motorized vehicular traffic, the costs eligible as reimbursable project costs pursuant to this subsection shall not exceed the estimated cost of demolition of such bridge.

(4) **Preservation.**— Any State which proposes to demolish a historic bridge for a replacement project with funds made available to carry out this section shall first make the bridge available for donation to a State, locality, or responsible private entity if such State, locality, or responsible entity enters into an agreement to—

(A) maintain the bridge and the features that give it its historic significance; and

(B) assume all future legal and financial responsibility for the bridge, which may include an agreement to hold the State transportation department harmless in any liability action.

Costs incurred by the State to preserve the historic bridge, including funds made available to the State, locality, or private entity to enable it to accept the bridge, shall be eligible as reimbursable project costs under this chapter up to an amount not to exceed the cost of demolition. Any bridge preserved pursuant to this paragraph shall thereafter not be eligible for any other funds authorized pursuant to this title.

(5) **Historic bridge defined.**— As used in this subsection, “historic bridge” means any bridge that is listed on, or eligible for listing on, the National Register of Historic Places.

APPENDIX C

Policy Statement of the American Society of Civil Engineers for the

REHABILITATION OF HISTORIC BRIDGES

Policy:

The American Society of Civil Engineers (ASCE) supports the maintenance, repair and rehabilitation of historic bridges preferably in continued vehicular use, and when that is not possible, some alternative transportation means such as a pedestrian or bike bridge.

Rationale:

Historic bridges are important links to our past, serve as safe and vital transportation routes in the present, and can represent significant resources for the future. Rehabilitation maintains these important engineering structures in service and can represent significant cost savings. Bridges are the single most visible icons of the civil engineer's art. By demonstrating interest in the rehabilitation and reuse of historic bridges, the civil engineering profession acknowledges concern with these resources and an awareness of the historic built environment.

Justification:

Many historic bridges can still serve the nation's transportation needs given appropriate repair, maintenance and flexibility in interpreting transportation standards as suggested by national transportation policy. Due to perceived functional obsolescence, lack of cyclical maintenance, and any funding priority, historic bridges are a heritage at risk. Over half the historic bridges of the United States have been destroyed during the last twenty years - a startling and alarming statistic. Certainly no one can argue that outstanding and representative examples of the nation's historic bridges shouldn't be preserved.

Vehicular use is the best preservation because it keeps the bridge in highway maintenance, inspection and funding programs. When not possible to continue in vehicular use on primary roads, consideration must be given to relocating historic bridges to roads receiving lighter volumes of traffic or alternative means of transportation such as hiking trails and bikeways. America is developing a comprehensive network of scenic highways and byways. Tandem to this is a network of hiking trails and bikeways. Maintaining and relocating historic bridges to these systems sustains the scale, character and feeling of these historic, recreational and scenic corridors.

There is growing public interest in historic bridges. Citizens groups throughout the country are working to save historic bridges. We, as civil engineers, need to help lead and support these efforts. Bridges are engineered resources thus requiring the skills of engineers. There is little chance that the historic bridges of the United States can be saved without the interest and skills of engineers, until they become part of everyday transportation policy, receive the support of transportation officials at all levels, and the continued interests of citizen groups.

Source: Eric DeLony and Terry Klein, *Historic Bridges: A Heritage at Risk. A Report on a Workshop on the Preservation and Management of Historic Bridges, Washington, D.C., 2003.* Find at: http://www.srifoundation.org/pdf/bridge_report.pdf

Concord 12004
Sewalls Falls Road Bridge over the Merrimack River
Alternatives Summary Matrix - Nov. 28, 2012

Typical Section Sidewalk	5' Shlder -12' Lane -12' Lane -5' Shlder 5 feet on both sides		18' Existing - 20' New One 5' wide sidewalk
	Alternative 4	Alternative 8	Alternative H
	Off-Line Upstream	On-Line	Rehab Exist Add 2nd One-Way Steel Girder/Concrete Deck on Upstream Side
Engineering Issues			
Design Speed	35 mph	35 mph	35 mph w/Lighting
Profile	35 mph	35 mph	20 mph
Maintenance of Traffic	On existing bridge	Bridge closed during construction	On existing bridge
Phased bridge construction?	No	No	No
Approx. construction duration	2 seasons	2 seasons	3-4 seasons
Sewer and gas lines	Can remain on exist bridge	Relocated	Can remain on exist bridge
Right-of-Way Impacts			
Fish & Game property	Moderate (E)	Moderate (E)	Moderate (E)
State LCIP property	Substantial (A)	Moderate (E)	Substantial (A)
Concord Monitor	Substantial (A)	Moderate (E)	Substantial (A)
Residential property opposite Concord Monitor	Minimal (E)	Moderate (E)	Minimal (E)
Resource/Environmental Impacts			
Existing historic bridge	Can remain in place	Removed	Can remain in place
Fish & Game boat ramp	None	Minimal**	None
LCIP property	Substantial	Moderate	Substantial
Floodplain/floodway	Minimal	Minimal	Minimal
Potential eagle perch trees	Moderate	Minimal	Moderate
Brook Floater mussels	Minimal	Minimal	Minimal
Community Resource Impacts			
Emergency Response Time During Construction	Minimal	Substantial	Minimal
Bicycle/Pedestrian Safety Improvement	Substantial	Substantial	Minimal
Aesthetic Impact	Substantial	Substantial	Moderate
Recreational Impacts	Minimal	Moderate	Minimal
Neighborhood Impacts	Moderate	Moderate	Moderate
City Cost	Standard****	Standard****	High Initial*

(E) - Easement only

(A) - Acquisition of Right-of-Way required

**** Assumes bridge type to be Steel Girder/RC Deck

*** Impacts to the boat ramp can be mitigated by constructing a flanking span across the ramp, cantilevering the proposed sidewalk over the ramp, or relocating the ramp

** Boat ramp may need to be closed temporarily during construction

* Alternate funding will be required for rehabilitation of the existing bridge

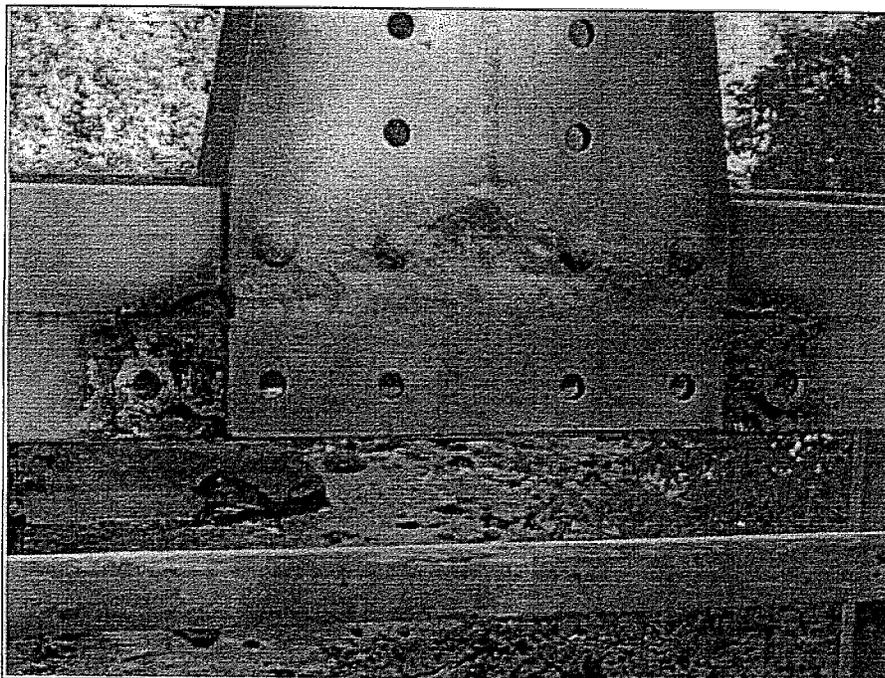
Cost			
Steel Girder/ Reinforced Concrete Deck			
Bridge Construction	\$ 5,324,000.00	\$ 5,324,000.00	
Removal of Exist. Truss Bridge	\$ -	\$ 400,000.00	
Removal of Exist. Approach Spans	\$ 430,000.00	\$ 430,000.00	
10' Wide Culvert in West Approach Fill	\$ 150,000.00		
Roadway Construction	\$ 3,187,000.00	\$ 2,954,000.00	
Right-of-Way	\$ 250,000.00	\$ 150,000.00	
Engineering	\$ 670,000.00	\$ 575,000.00	
Existing Bridge Rehabilitation for Pedestrian Use**	\$ 600,000.00	\$ -	
Utility Relocations*	\$ -	\$ -	
Total	\$ 10,611,000.00	\$ 9,833,000.00	

Rehab Existing Truss and Add 2nd One-Lane Bridge			
Bridge Construction			\$ 4,310,000.00
Rehabilitation of Exist. Truss Bridge			\$ 3,106,000.00
Painting of Existing Truss			\$ 888,100.00
Removal of Exist. Approach Spans			\$ 430,000.00
10' Wide Culvert in West Approach Fill			\$ 150,000.00
Roadway Construction			\$ 3,119,000.00
Right-of-Way			\$ 250,000.00
Engineering			\$ 670,000.00
Utility Relocations*			\$ -
Total			\$ 12,923,100.00

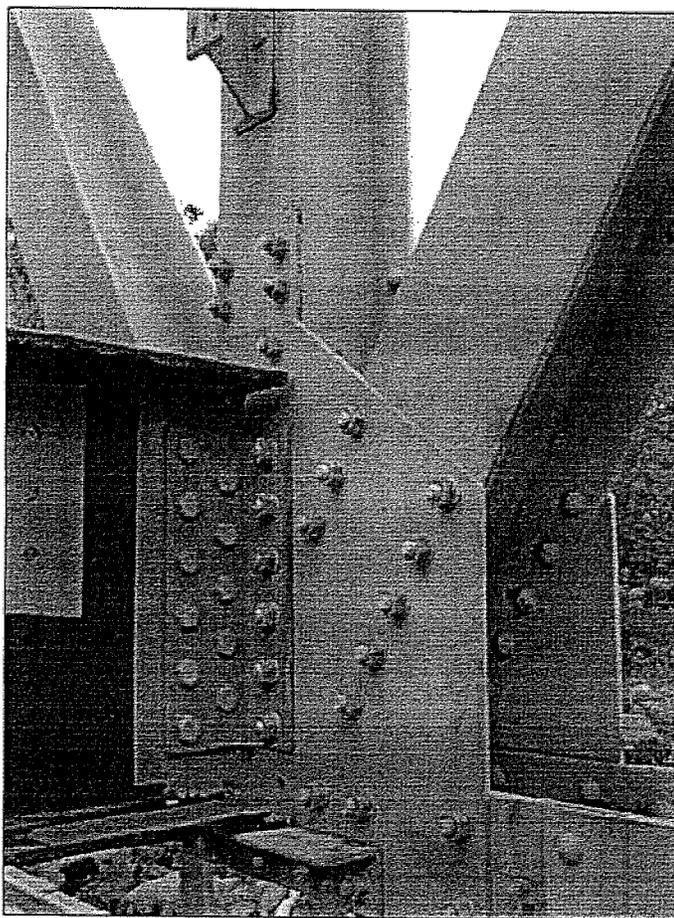
* does not include utility relocation costs

** - Cost could be eliminated if bridge were to remain in place as a static structure

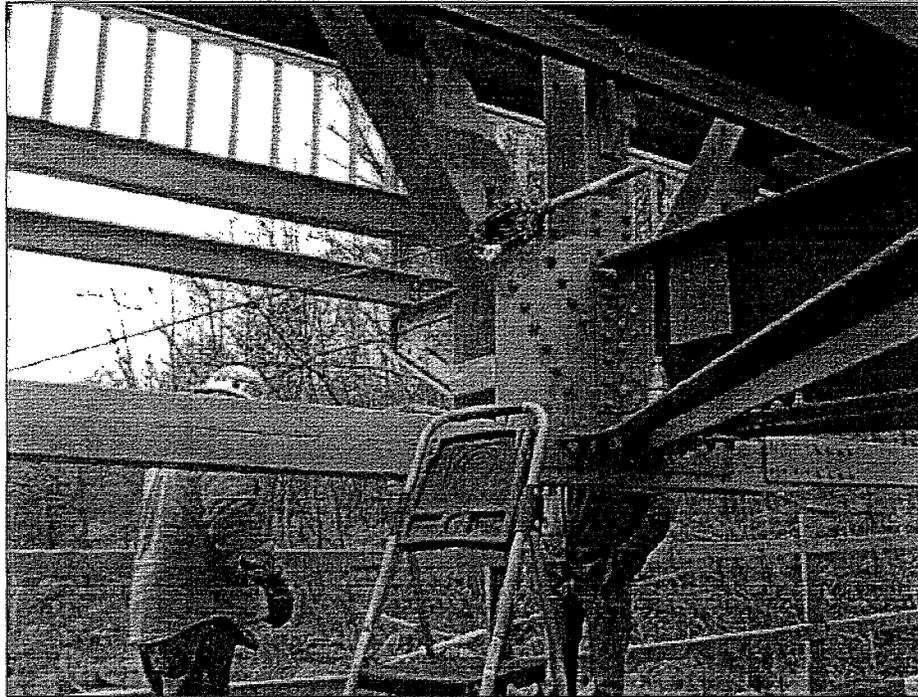
Approximate Maintenance costs of truss over 25 years	\$ 81,000.00	\$ -	\$ 1,903,000.00
Approximate maintenance of new bridge over 25 years	\$ 534,980.00	\$ 534,980.00	\$ 534,980.00



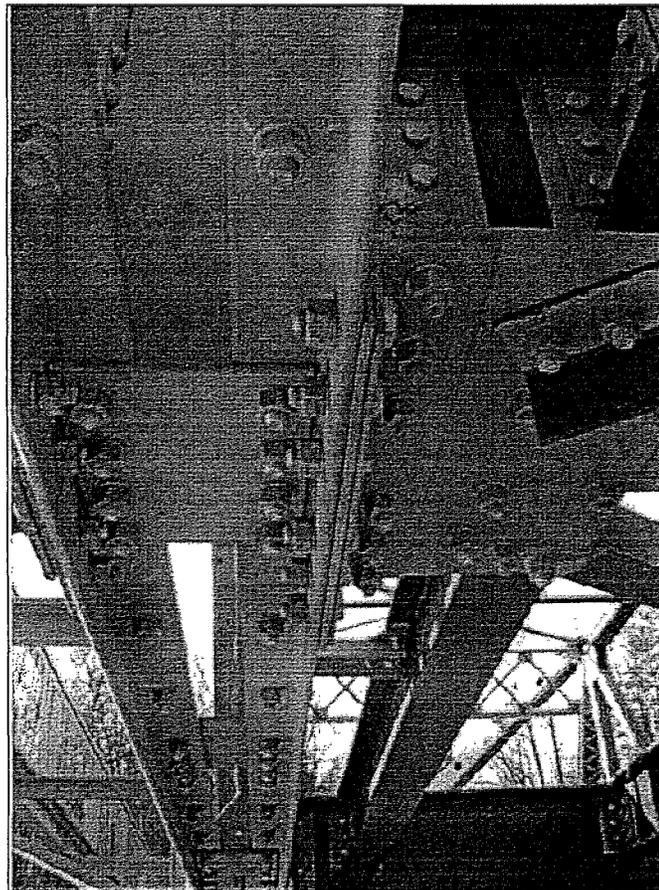
Bottom chord and gusset plate section loss hidden by floor framing. NHDOT Bridge Henniker 123/106 - Ramsdell Road Truss Rehabilitation. Photo and information provided by Matthew J. Low, Hoyle Tanner & Associates, Inc.



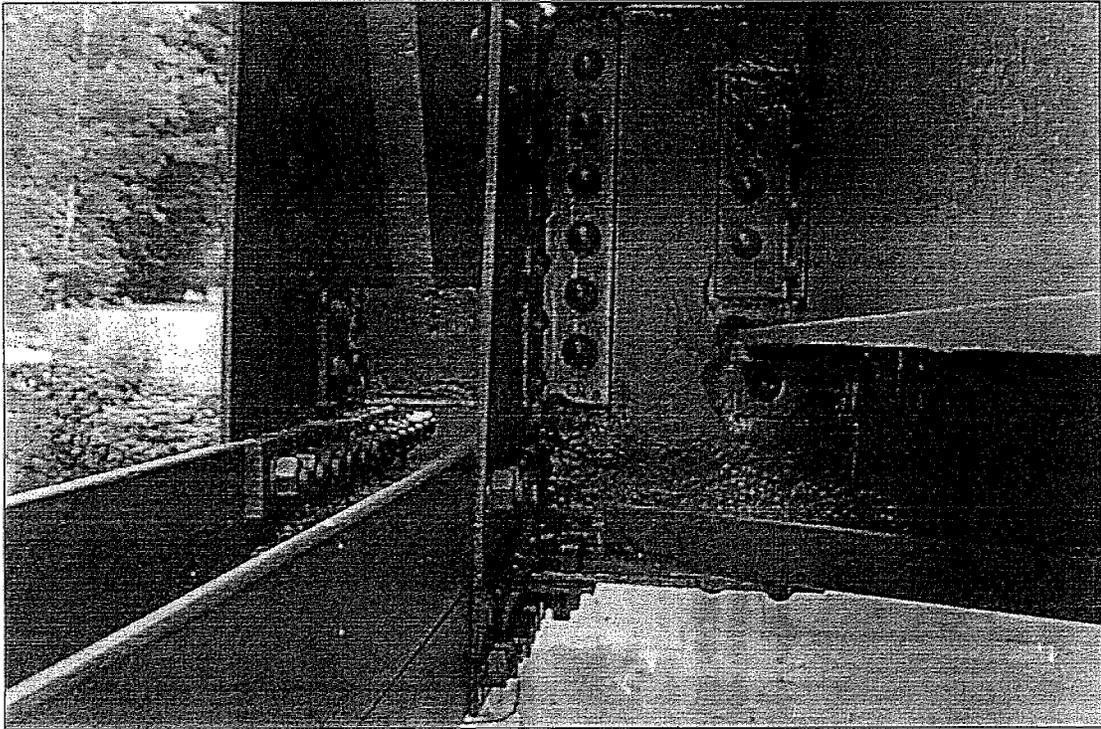
New interior gusset plate installed. NHDOT Bridge Henniker 123/106 - Ramsdell Road Truss Rehabilitation. Photo and information provided by Matthew J. Low, Hoyle Tanner & Associates, Inc.



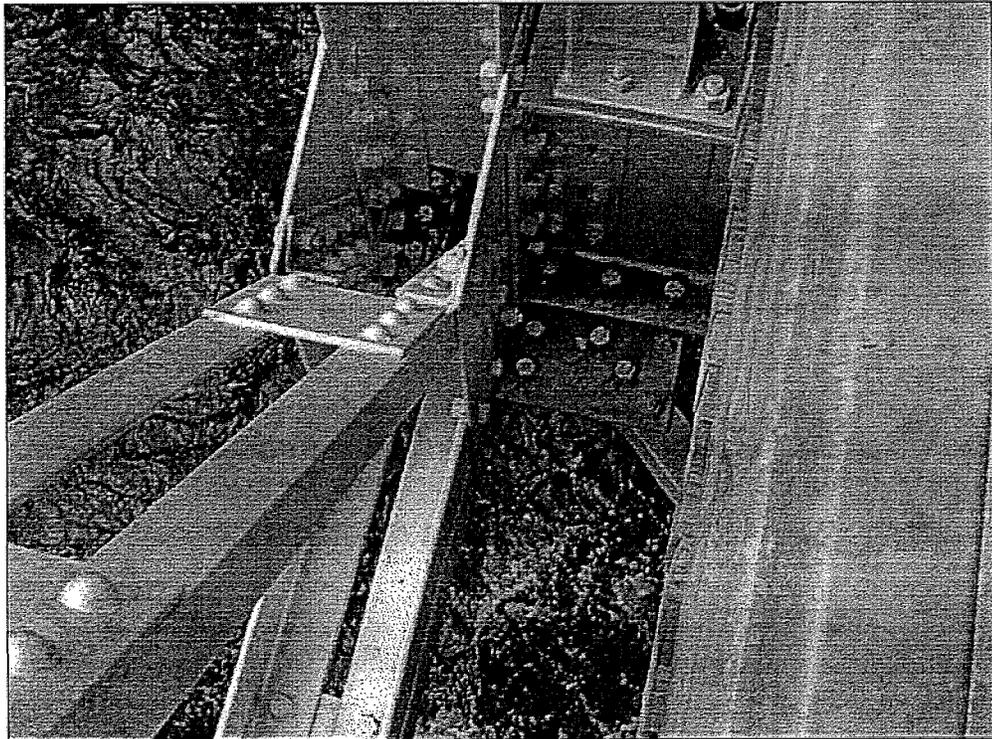
New bottom chord installation. NHDOT Bridge Henniker 123/106 - Ramsdell Road Truss Rehabilitation. Photo and information provided by Matthew J. Low, Hoyle Tanner & Associates, Inc.



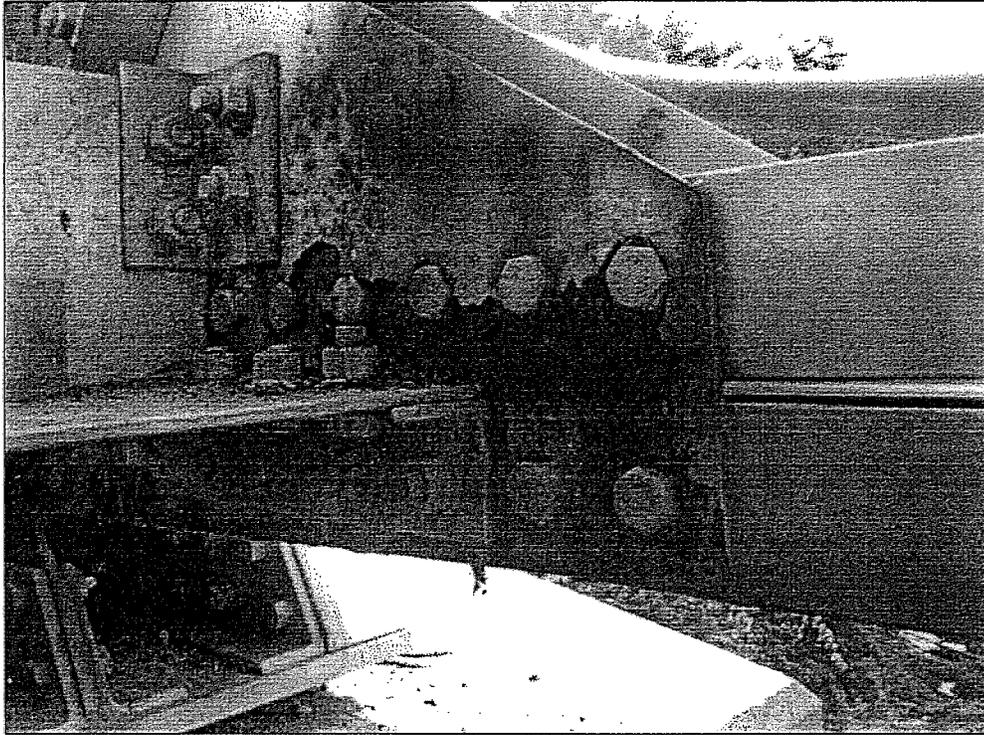
New bottom chord installed. NHDOT Bridge Henniker 123/106 - Ramsdell Road Truss Rehabilitation. Photo and information provided by Matthew J. Low, Hoyle Tanner & Associates, Inc.



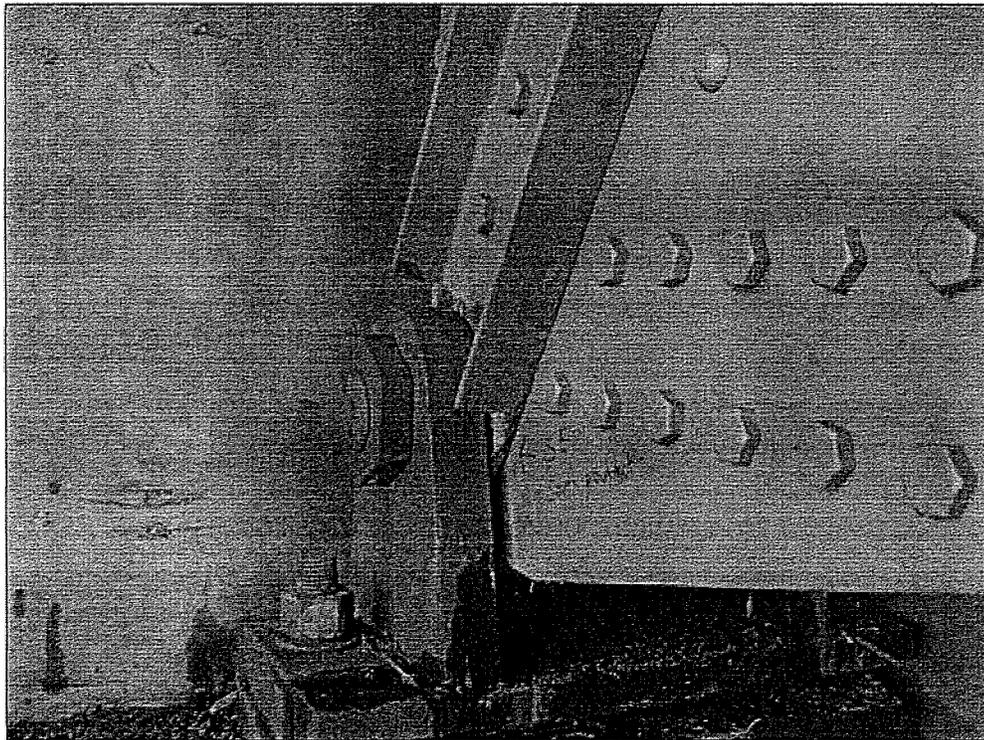
Lower chord replacement bolted to existing gusset plate (Source: Dave Powelson, NHDOT; A092-015)



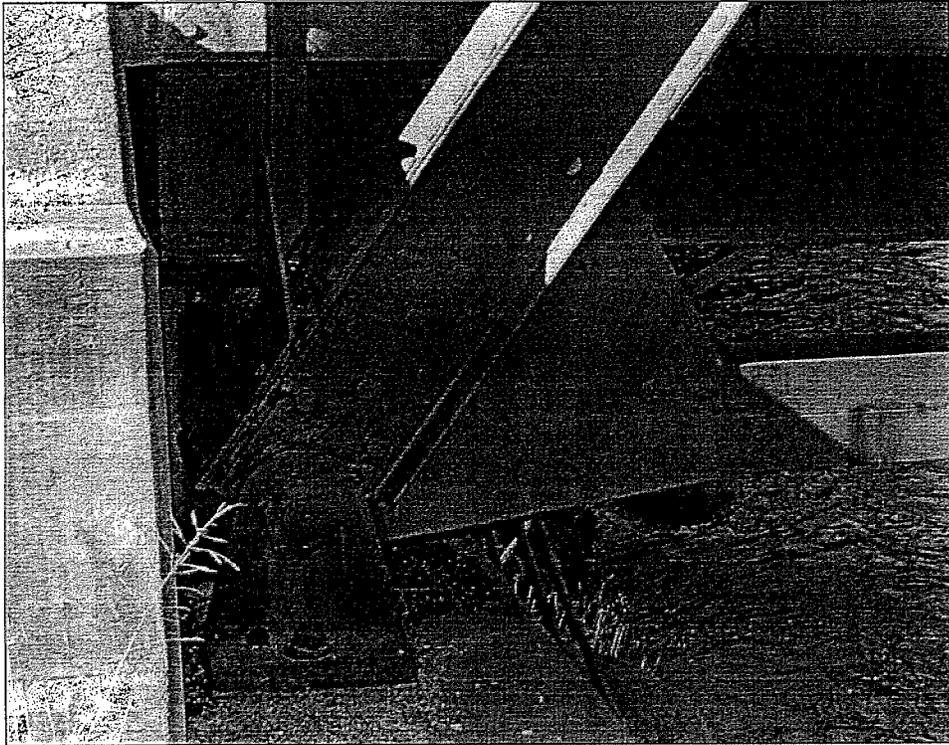
Lower chord and gusset plates replaced (Source: Dave Powelson, NHDOT; B188-010)



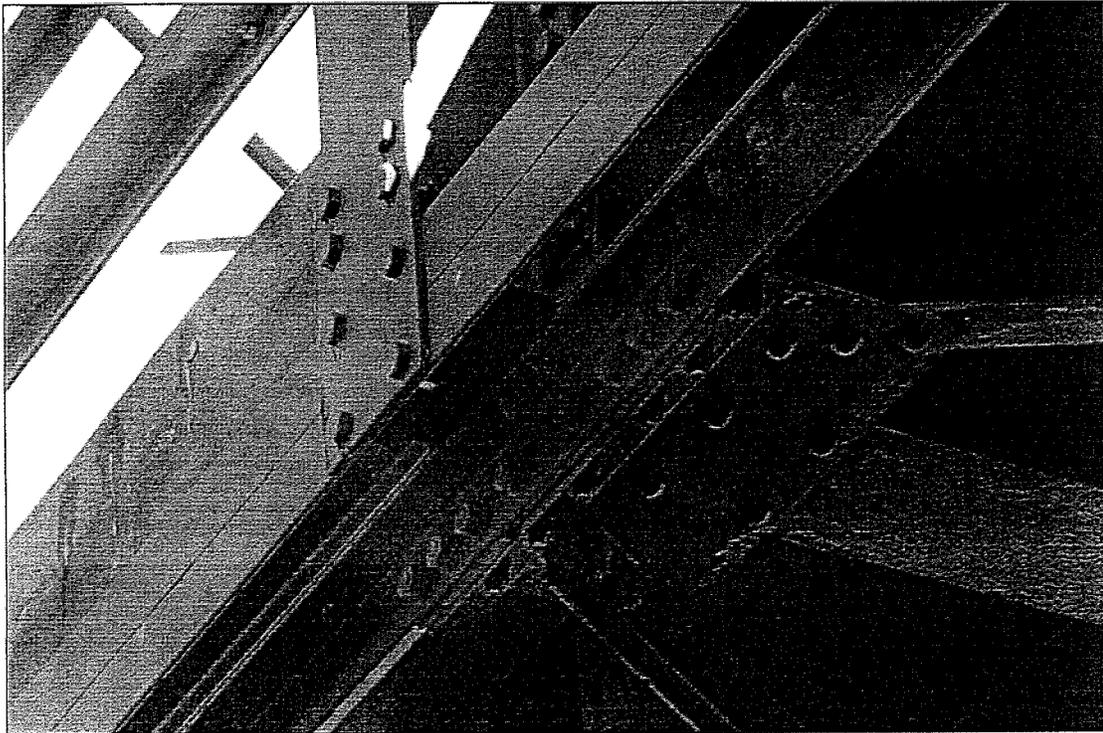
(Source: Dave Powelson, NHDOT; D078-007)



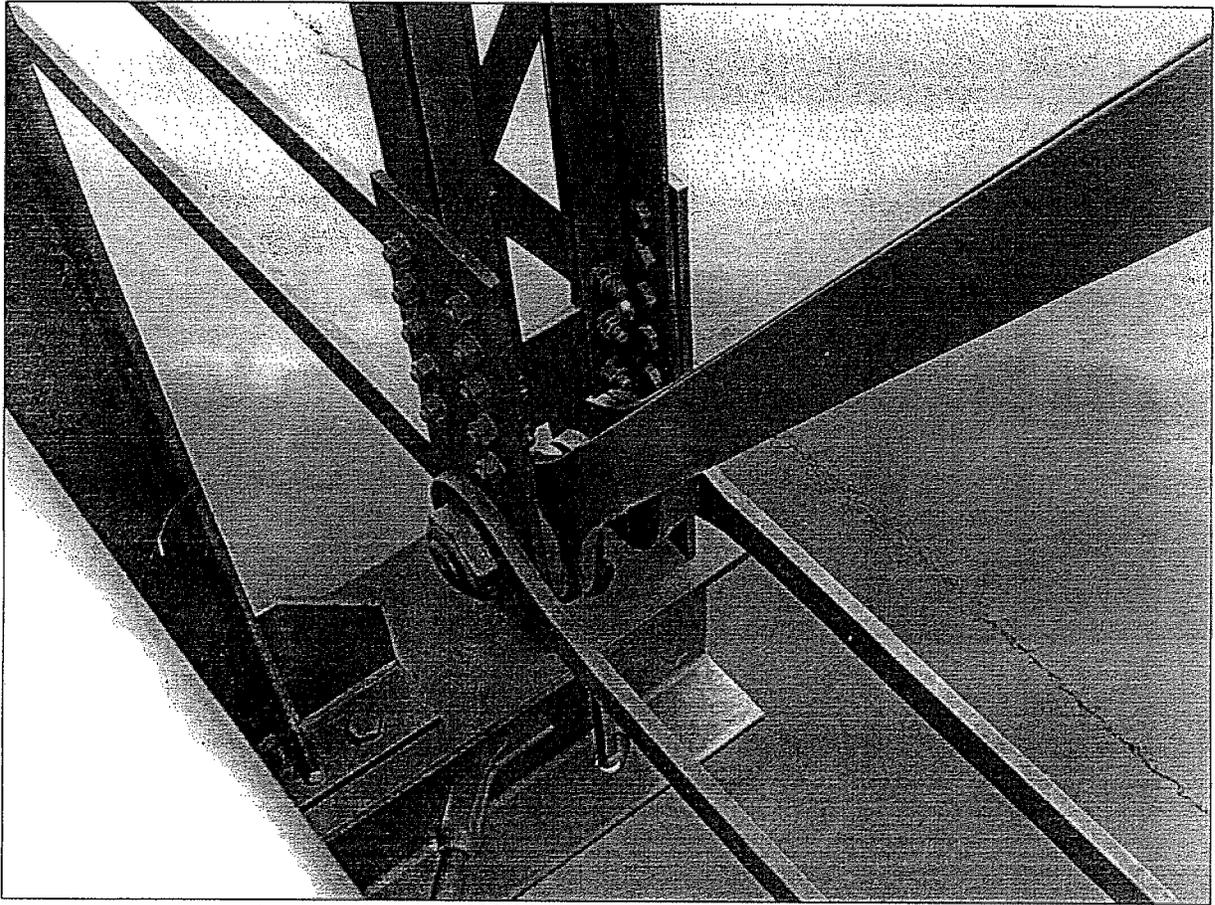
(Source: Dave Powelson, NHDOT; D078-010)



Bethlehem 099/152: Bearing, chords, gusset plate repair (Source: HDC).

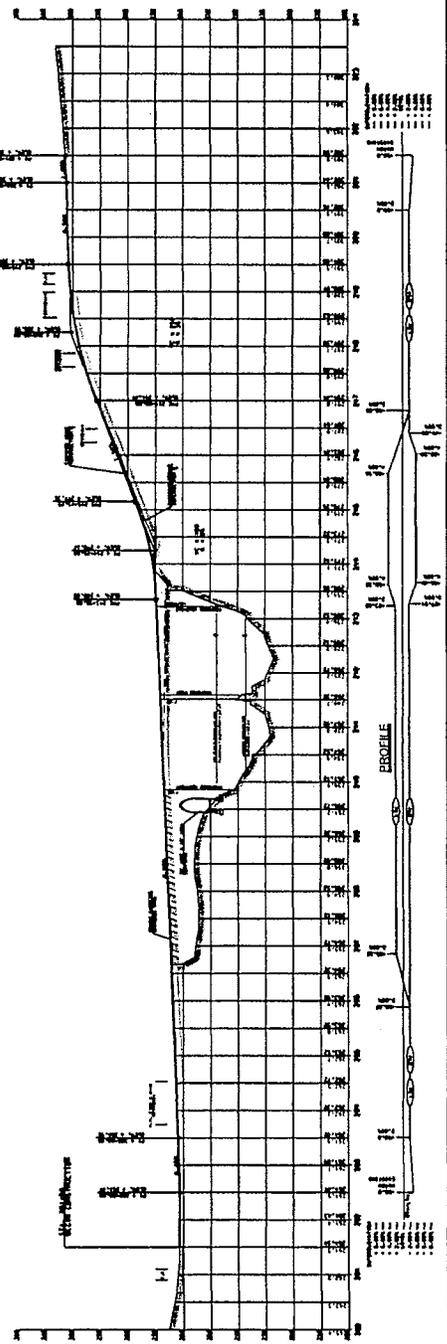
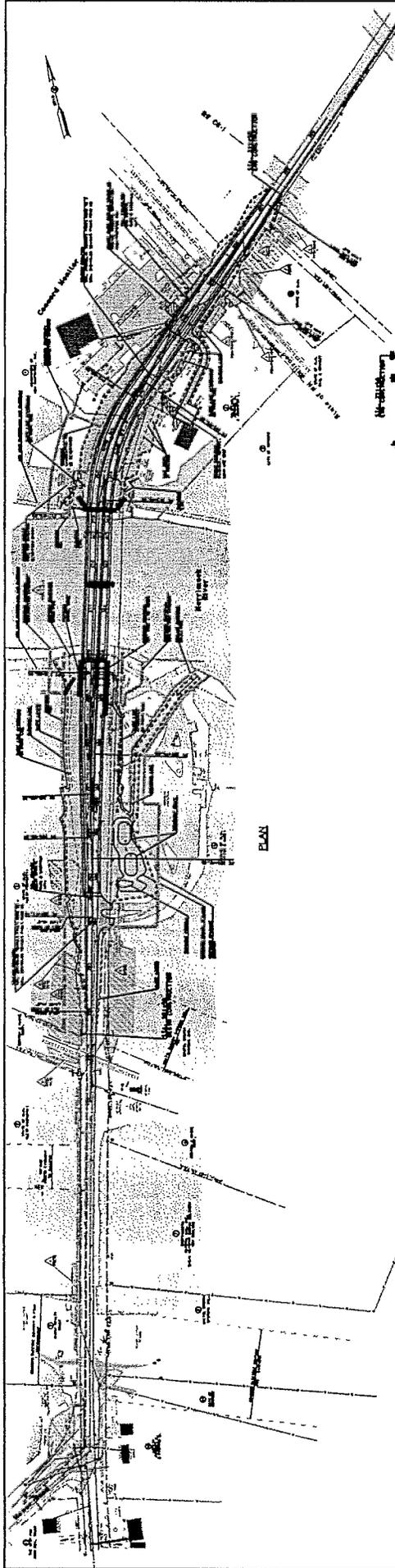


Bethlehem 099/152: Chord replacement, post & connection strengthening (Source: HDC).



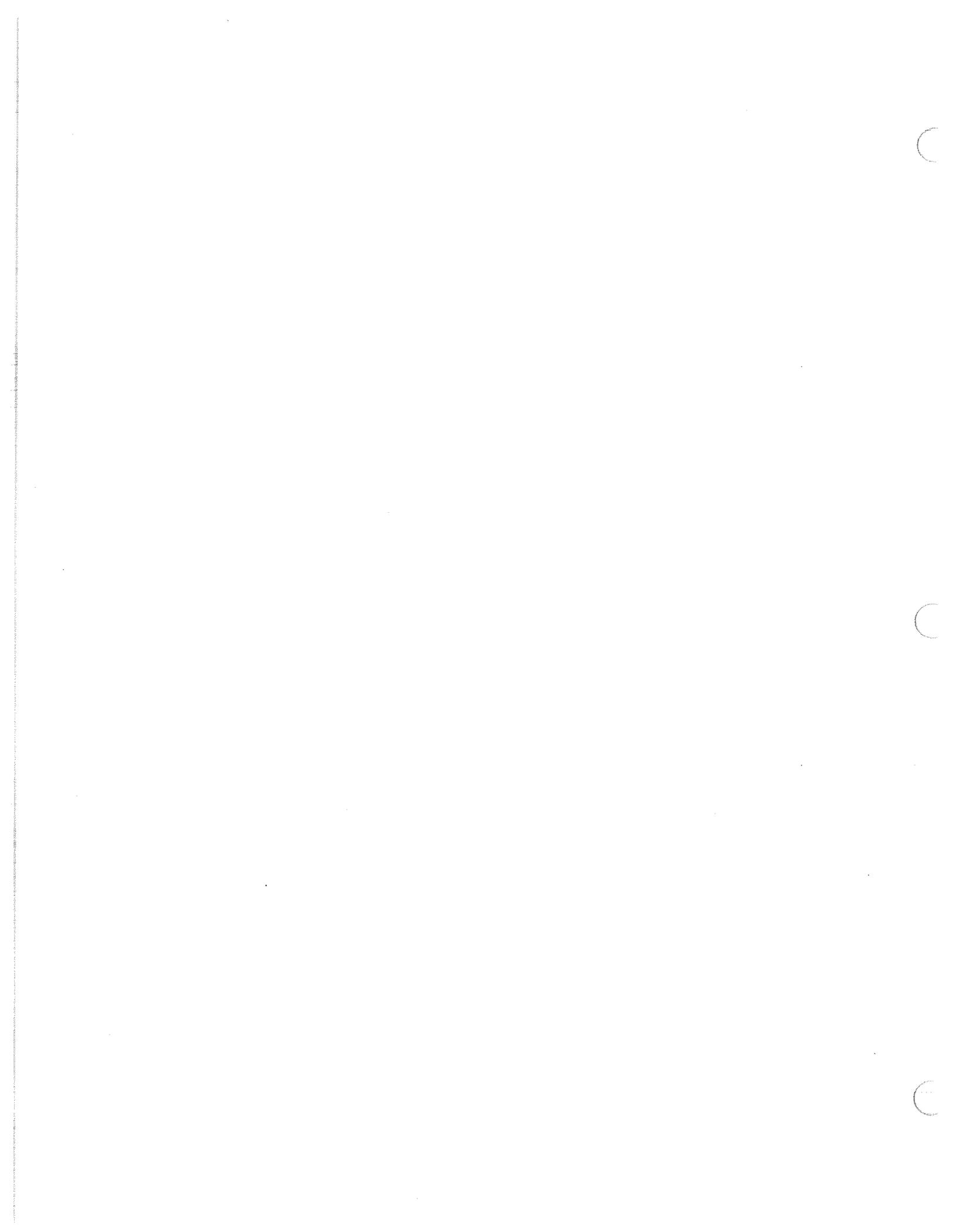
Stratford Maidstone 098/064: Vertical strengthening (Source: HDC).

SEWALLS FALLS ROAD
 CONCORD 12004
 ALTERNATIVE H
 NOVEMBER 21, 2012



LEGEND

	Right-of-Way
	Proposed Road
	Existing Road
	Utility Lines
	Easements
	Property Lines
	Survey Points
	Spot Elevation
	Proposed Elevation
	Existing Elevation
	Vertical Curve
	Bridge
	Culvert
	Ditch
	Fencing
	Retention Wall
	Storm Drain
	Sewer Line
	Water Main
	Gas Line
	Electric Line
	Telephone Line
	Cable TV Line
	Fire Hydrant
	Manhole
	Catch Basin
	Street Light
	Traffic Sign
	Tree
	Building
	Fence
	Utility Pole
	Survey Station
	Proposed Station
	Existing Station
	Proposed Station
	Existing Station



2 Int 1
TJA

DRAFT MINUTES

Fiscal Policy Advisory Committee
November 15, 2012 4:30-6:00 PM
Second Floor Conference Room

In Attendance: Acting Chair – Councilor Keith Nyhan; City Councilors – Jan McClure, Candace White Bouchard, Mark Coen, Dan St. Hilaire, and Mayor Bouley; City Staff - Tom Aspell, City Manager; Brian LeBrun, Deputy City Manager Finance; Carlos Baia, Deputy City Manager Development; Bob McManus, OMB Director; Katie Graff, Assistant Finance Director

Excused: Chairman Allen Bennett and Councilor Fred Keach

- 1) **Approval of October 18, 2012 Meeting Minutes:** Acting Chair Nyhan called the meeting to order at 4:35 PM and requested a motion to approve the minutes of October 18 meeting. **Councilor St. Hilaire moved to accept the minutes, seconded by Councilor McClure. The minutes were unanimously approved as presented.**
- 2) **Surplus Report and Recommendation** – Deputy City Manager LeBrun stated that the City finished FY2012 very favorably as reported in the surplus report. After accounting for the use of \$1,528,000 in use of fund balance during the fiscal year, the surplus is approximately \$938,000. Actual revenues fell short of budget by \$490,800, however adjusting for the use of fund balance, revenues exceeded projection by \$1,037,000. Expenditures were under budget by \$1,556,100. The details of the variances are identified in the report provided to the committee.

After discussing details of each surplus item, City Manager Aspell and Deputy City Manager LeBrun recommended using \$894,000 of the FY2012 surplus for:

OPEB Reserve	\$50,000
Economic Development Reserve	\$100,000
Paving Reserve	\$300,000
Early Retiree Reinsurance Reserve	\$289,000
General Services Equipment Reserve	\$75,000
City Council Agenda Software	\$50,000
Equipment Reserve	<u>\$30,000</u>
Total	\$894,000

The balance of \$44,000 would be returned to the City’s Unassigned Fund Balance.

The committee discussed the pros and cons of funding the identified programs and made the following changes:

Economic Development Reserve	\$150,000
Paving Reserve	\$300,000
Early Retiree Reinsurance Reserve	\$289,000
General Services Equipment Reserve	\$75,000
City Council Agenda Software	\$50,000

Equipment Reserve	<u>\$30,000</u>
Total	\$894,000

Councilor St. Hilaire moved to reduce the OPEB reserve to 0 and instead use that surplus amount for the Economic Development reserve to help support downtown efforts. Councilor McClure seconded the motion and the motion passed unanimously. Councilor Bouchard moved to recommend the revised report to the City Council at its December meeting. The motion was seconded by Councilor Coen. The motion passed unanimously.

- 3) **Intown Concord Funding** – As requested at the June 2012 budget adoption, City Manager Aspell has worked with Intown Concord on the use of the \$20,000 approved in the FY13 budget. The committee would like Intown Concord to change their logo from “Be Local” to “Buy Local” citywide to broaden their message to buy in Concord.

- 4) **Tax Rate Report** – Deputy City Manager LeBrun briefly discussed the recent tax rate setting and report he and Director of Real Estate Assessment Kathy Temchack co-authored. He stated that while it is good news that the tax rate went down, he wants to be certain the committee understands that is because the overall valuation went up. The Concord Monitor did a very good job with the article on Saturday and very accurately reflected the impacts of this approved tax rate. The Tax bills are anticipated to be mailed on November 26th.

- 5) **Target Tax Rate** – City Manager Aspell asked how the “no tax rate target” for the FY13 budget worked for the committee and City Council as a whole. Councilor Nyhan stated that the process went well last year and would like to see it again. The committee felt that the biggest issue would be \$1.1 million in retirement costs. They also commented that the City Manager kept the committee and the City Council well attuned to the budget development process and maintained good communication and feedback among the City, the committee, and the City Council.

- 6) **Adjournment** - A motion was made by Councilor Nyhan to adjourn, seconded by Councilor Coen, and a unanimous vote brought the meeting to an end at 5:44 PM.

Respectfully submitted,

Brian LeBrun
Deputy City Manager – Finance

TAA

MINUTES

Fiscal Policy Advisory Committee
December 20, 2012 4:30-6:00 PM
Second Floor Conference Room

In Attendance: Chairman – Councilor Allen Bennett; City Councilors – Keith Nyhan, Jan McClure, Fred Keach; Mark Coen, and Mayor Bouley; City Staff - Brian LeBrun, Deputy City Manager Finance; Carlos Baia, Deputy City Manager Development; Bob McManus, OMB Director; Mike Jache, City Treasurer

Excused: Councilors Candace White Bouchard and Dan St. Hilaire

- 1) **Approval of November 15, 2012 Meeting Minutes:** Chairman Bennett called the meeting to order at 4:38 PM and immediately moved to item 4 on the agenda for Changes for Visa Regulations. Once item 4 had been discussed, Chairman Bennett requested a motion to approve the minutes of the November 15, 2012 meeting. **Councilor Nyhan moved to accept the minutes, seconded by Councilor Coen. The minutes were unanimously approved as presented.**

- 2) **Goals Revision** – Deputy City Manager LeBrun reviewed the revised goals that were originally presented in October. The revisions resulted from changes the committee had requested for items C1, D1, D4, G3, J3 and J8. LeBrun also noted that the City’s independent auditors had recommended additional revisions to the fund balance goals to include details of how newly issued pronouncements of GASB 54 fund balances are to be handled by the City. LeBrun indicated that this request had just been received and requested holding off on approving the goals revisions until January when a recommendation could be made to change the fund balance wording to comply with the auditor’s recommendations. After a brief discussion the committee agreed that holding off on the recommendation made sense so that the City Council would only need to address the goals revisions once.

- 3) **Intown Concord Funding** – Mayor Bouley discussed the changes that Intown Concord made to their website removing “Be Local Concord”. The committee agreed that the change reflected their request to Intown Concord and concurred that the City Manager may release the budgeted funds at his discretion.

- 4) **Changes to Visa Regulations** – Chairman Bennett considered this item immediately after opening the meeting. City Treasurer Jache reviewed the attached memo discussing the changes to VISA regulations that would allow municipalities to accept VISA payments over the counter and assess a convenience fee for all City services except those that have a separate MCC code, which means utility (water and sewer) and golf course changes. Although the committee and council had been reluctant to accept VISA in the past when Motor Vehicle registrations also could not be assessed a convenience fee, they agreed that it made sense at this time to accept VISA for payment with the convenience fee for over the counter transactions except for water and sewer payments and other MCC codes as discussed.

The committee also requested a new memo be prepared as a report to City Council acknowledging the City's commitment to expand the acceptance of credit/debit cards for City services and to highlight that the City continues to move in the direction of accepting this form of payment for as many City services as possible.

- 5) **Adjournment - A motion was made by Councilor Nyhan to adjourn, seconded by Councilor Coen, and a unanimous vote brought the meeting to an end at 5:25 PM.**

Respectfully submitted,

Brian LeBrun
Deputy City Manager – Finance

2 Int 2

FAA

**MINUTES OF Concord Community TV
MEETING of Board of Directors, November 27, 2012**

Agenda Items:

- 1 Call to Order:** Present Matt Newton (Chair), Tonya Rochette (Chair-Elect) Gene Connolly, Jessica Fogg, Julia Freeman-Woolpert, Kim Murdoch, Larry Prince, Doris Ballard (Executive Director)
- 2 Determination of Quorum:** 6:30 p.m. There being 7 voting members present it was determined that a quorum existed.
- 3 Minutes from October 23, 2012** were reviewed. Motion to accept minutes by Tonya Rochette, seconded by Larry Prince and approved unanimously.
- 4 Public Comments:** Matt Newton took a moment to talk about the great coverage Concord TV provided on the Complete Streets Committee meetings. The board gave a round of thanks to staff member Chris Reinhardt for his hard work, and also recognized staff member Steve Cloutier for his efforts. Kim Murdoch introduced Michael O'Meara as a candidate for the board of directors. Motion to approve Michael as a member of the board of directors made by Matt Newton, seconded by Kim Murdoch and approved unanimously. Welcome, Michael! We're very happy to have you join us!
- 5 Treasurer's Report:** See written reports and balance sheets submitted. Doris Ballard explained that the insurance quote from current provider is too expensive, and she is working to gather quotes from other providers. Motion to accept reports by Julie Freeman-Woolpert, seconded by Tonya Rochette and approved unanimously.
- 6 Reports of Committees:**
 - a Board Development, By-Laws & Nominating:** No report.
 - b Capital Improvements:** No report.
 - c Finance:** No written report. Doris Ballard also explained that our current accounting firm has unexpectedly been sold to another firm, Graham & Graham, and our accountant Marilyn Chandler is no longer with the firm. Doris is communicating with Graham & Graham to see how this change will impact Concord TV going forward and if we should be seeking another firm.
 - d Outreach & Development:** See written report submitted.
 - e Personnel:** No report.

Motion to accept committee reports made by Matt Newton, seconded by Kim Murdoch and approved unanimously.

7 Staff Report: See written staff report submitted. There was a bit of discussion regarding Concord TV building Powerpoint slides for nonprofits for the on-air bulletin boards and whether or not this should be done as fee-for-service. Doris Ballard will be giving this some consideration. Motion to accept written report made by Kim Murdoch, seconded by Julia Freeman-Woolpert and approved unanimously.

8 Unfinished Business:

- a Potential board members/appointees:** We are still looking for three more board members--would like to have at least one attorney. We need two members of the community as the mayor's city appointees to the board--we would like to have one of them involved in the arts. Please provide names suggestions to Doris Ballard.
- b Stable Building:** Matt Newton attended a meeting of the group involved with looking at the Stable Building as a potential media center. The group has decided to hold moving further until more information comes in regarding Bill Binnie building the new TV/radio studios at the former Walker School. There may be opportunities to bridge his efforts with Concord TV. Will keep the board informed.

9 New Business:

- a Holiday Party:** The Concord TV holiday party will be held on December 27, 2012 at 5:30 p.m. at the Concord TV offices. Please let Doris Ballard know if you will attend, and be sure to bring a "re-gift" item!
- b Taped Holiday Greeting:** Following the conclusion of tonight's meeting, the board will be taping a quick holiday greeting in the Concord TV studios.

10 Adjournment: Motion to adjourn made by Tonya Rochette. Julia Freeman-Woolpert seconded and the motion was approved unanimously. Meeting adjourned at 7:29 p.m.

A true record, Attest:

Matt Newton, Chair

MINUTES APPROVED:

On Motion by: _____

Seconded by: _____

Date: _____

2 Int: TJA

Concord Public Library Trustee Meeting

January 7, 2013
-DRAFT-

Present: Marian Akey, Jeremy Clemans, Megan De Vorsey, Marilyn Fraser, Paula Miner, Mary Beth Robinson, Lisa Sands, and Library Director Patricia Immen

The Trustees met at 7:00 p.m. in the Concord Room. Sandi Lee, Adult and Technical Services Manager, gave the Trustees a tour of the Concord Room.

The Trustees then convened in the Board Room, and Mary Beth Robinson, Chair, called the monthly meeting to order at 7:30 p.m.

The minutes of the December 3, 2012 meeting were accepted.

Director's Report:

- Interviews have begun for the Administrative Specialist position.
- Next week interviews will be held for a permanent part-time Library Page position.
- The Library Director provided an update on the Penacook Tannery project.
- The Library Director provided the Trustees with a new policy section for their Trustee binders.
- There is no date yet for the City Council to hear testimony about the CIP Out-years.
- The City has bought Dame School and will start upgrading the site for rental while working on a plan for a community center.

CPL Foundation update: The Foundation has not met since the last meeting of the Trustees.

Library Advocacy: The City budget process is beginning. There are three capital projects that involve the library: 1) the new building project; 2) replacement of equipment; and, 3) repairs to the existing building.

The meeting adjourned at 8:08 p.m.

Respectfully submitted,
Megan De Vorsey

2114
EA



Engineering Services Division

Traffic Operations Committee

Meeting Minutes – January 15, 2013

- Attendees:**
- Rob Mack, PE, PTOE, Engineering Services
 - Ed Roberge, PE, Engineering Services
 - Steve Henninger, Planning Division
 - Jim Major, General Services
 - Sean Brown, Concord Fire Department
 - Rick Wollert, Concord Fire Department
 - Terry Crotty, Concord School District
 - Dick Lemieux, TPAC Chair
 - Gloria McPherson, Planning Division

A. Regular Discussion Items

- 1) Overview of city-wide accident data, including prior-month accident summary and discussion of select accident locations, circumstances and potential action.

DISCUSSION / ACTIONS: Traffic accident data for December 2012 was reviewed. There were 123 reportable accidents in December 2012. This compares with 125 and 148 reportable accidents in December 2011 and 2010, respectively. 20 accidents resulted in total of 32 people injured, 11 of which occurred on Loudon Road. There was one fatality, a multiple-car rear-end collision on the Clinton Street westbound approach to the traffic signal at S. Fruit Street (under investigation).

There were four accidents involving pedestrians: a utility company worker wearing a reflective vest and crossing N. Main Street from west to east in the crosswalk near Depot Street and being struck by a vehicle travelling in the left southbound lane after walking in front of a stopped vehicle in the right lane (injury, driver at fault); a pedestrian aged 90 years crossing Pine Street about 25 feet from a crosswalk and being struck by a vehicle backing out of 11 Pine Street (minor injury, no fault noted); a pedestrian aged 33 years walking northbound along the sidewalk of N. Main Street and crossing Franklin Street and being struck by a vehicle travelling eastbound on Franklin Street (minor injury, no fault indicated); and two pedestrians crossing Storrs Street south of the Market Basket driveway and being struck by a vehicle turning left out of the driveway (injuries, driver at fault, sun glare noted as contributing factor).

There were no accidents involving bicyclists.

TOC overviewed 2012 annual accidents. There were 1225 reportable accidents in 2012. This compares with 1193 and 1215 reportable accidents in 2011 and 2010, respectively, and is about 7 percent below the city-wide crash average of 1306 over the prior seven years from 2005 through 2011. In 2012, 277 accidents resulted in total of 351 injuries and 5 fatalities. This compares with 291 injuries and no fatalities reported in 2011.

2) City Council meeting update.

DISCUSSION / ACTIONS: At their January 14, 2013 meeting, City Council accepted the TOC report responding to a resident concern on traffic operation at the N. State/Washington intersection.

3) Transportation Policy Advisory Committee (TPAC) update.

DISCUSSION / ACTIONS: At their December 20, 2012 meeting, TPAC discussed TOC referrals on Heather Lane STOP signs and school parking issues on Conant Drive. TPAC also finalized a response to a referral from City Council regarding a resident request for expanded bus service at Horseshoe Pond Place.

B. On-going Discussion and Action Items.

1) Referral from City Council to consider establishing a No Parking/Standing/Stopping zone along Conant Drive between South Street and Rundlett Street to mitigate adverse effects of parking for traffic related to school drop-offs/pick-ups at the Abbott-Downing Elementary School. (Council: 10/9/12).

DISCUSSION / ACTIONS: Engineering and Police Department staff observed afternoon peak traffic and parking operations at the school on several occasions over the past month. School district measures to encourage more afternoon pick-up traffic to park on campus (rather than on surrounding residential streets) included notices to parents/guardians and some changes in bus loading locations. Recent staff observations, however, indicate continued and regular parking/standing/stopping at and near the South/Conant intersection during the afternoon school peak. Such parking conflicts with peak traffic exiting the school campus via Conant Drive and affects safety by: limiting sight lines for traffic turning from Conant Drive onto South Street; and restricts Conant Drive to one-lane two-way traffic flow.

Terry Crotty noted that School Principal Deb McNeish is sending out flyers to parents to discourage on-street parking near the South/Conant intersection. She is also trying some ideas to pull more traffic into the school campus during the afternoon pick-up time. TOC concurred that staff should observe traffic/parking operations over the next month and see if the problems alleviate. If the above additional measures by the school remains ineffective in changing the South/Conant parking issue, TOC indicated strong support for considering an extension of the South Street No Parking/Standing zone to or slightly beyond the Conant Drive intersection, and particularly along the west side of South Street. This is for sight lines and safety. Also supported would be the posting of No Parking (time limits or no standing/stopping not yet determined) along Conant Drive between South Street and Rundlett Street as requested in the referral from City Council.

2) Referral from City Council to consider removal and installation of STOP signs at Heather Lane intersections, including: installation of a STOP sign on the New Meadow Road eastbound approach to Heather Lane; installation of a STOP sign on the Gabby Lane eastbound approach to Heather Lane; and removal of the STOP sign on the Heather Lane northbound approach to Gabby Lane. (Council: 10/9/12).

DISCUSSION / ACTIONS: Engineering plans to solicit feedback from the neighborhood through TPAC.

- 3) **Request from Riverbend Community Mental Health, Inc. to establish an exclusive pedestrian crossing phase at the State/Pleasant signalized intersection. (Engineering: 10/9/12).**

DISCUSSION / ACTIONS: Engineering staff conducted traffic counts at the intersection last week to facilitate a more detailed engineering analysis of traffic control options. TOC discussion included the several-month period in 2007 when the intersection was set on 4-way flashing stop due to a damaged controller cabinet. During this time, it seemed that traffic delays and reports of crashes were reduced. Engineering staff will investigate the 2007 record in more detail.

C. New Discussion and Action Items

- 4) **Referral from City Council regarding a communication from Susan Ayer requesting consideration of improvements for pedestrian safety at the Loudon Road/Fort Eddy Road intersection crosswalks. (Council: 1/14/13).**

DISCUSSION / ACTIONS: At issue is a concern that some traffic turning right from Loudon Road onto Fort Eddy Road does heed the NO RIGHT TURN sign that illuminates when the pedestrian crossing of Fort Eddy Road is activated. Requested is increased police enforcement of violations and potential use of red light cameras to aid in enforcement.

The current traffic signal operation at the Loudon/Fort Eddy intersection became operational in October 2009 following the CIP 283 Loudon Road Intersection Improvements Project. It included the enhanced NO RIGHT TURN indication to indicate that traffic cannot turn right from Loudon Road westbound onto Fort Eddy Road whenever the pedestrian WALK/DON'T WALK signals are activated for the Fort Eddy Road crosswalk. The new signal indication has been well-received and appears to be effective in accommodating a safe pedestrian crossing at this busy intersection. Occasional violations of the NO RIGHT TURN indications would be subject to enforcement action by the Police Department. The potential use of video-enforcement such as 'Red Light Cameras' to aid in enforcement of violations (as is done in some other states) is not allowed in the State of New Hampshire.

TOC felt that the current operation of the pedestrian crossing is both safe and effective. The concern over occasional violations of the illuminated NO RIGHT TURN indication is a matter for police enforcement. TOC will notify police staff of the resident's concern.

D. Open Discussion Items

- 1) Staff response to miscellaneous inquiries (refer to correspondence in agenda packet).

DISCUSSION / ACTIONS: None.

- 2) Discussion of emergency vehicle access (large ladder truck) at intersections along Prospect Street.

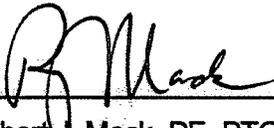
DISCUSSION / ACTIONS: Sean Brown noted a concern by Fire Department staff in turning large vehicles such as the ladder truck at the Prospect Street intersections with Curtice Street, Granite Street and Foster

Street. At issue are narrow street widths and potential on-street parking near each intersection. Rob Mack noted that parking is not allowed by ordinance within 30 feet of these intersections, and that signs to remind drivers of such could be installed. If a greater parking setback was required, a formal change to the parking ordinance would be required. Sean will have Fire Department staff turn some large vehicles at these intersections to test if the 30-foot setback would accommodate turns, or if a greater setback was necessary. Sean also noted that the STOP sign at the Prospect/Curtice intersection is also in the way of turning fire apparatus. Jim Major noted that General Services will relocate the sign as appropriate.

3) Request from the resident at 25 Carter Hill Road for a Hidden Driveway sign.

DISCUSSION / ACTIONS: Received by Engineering yesterday was a request from the resident at 25 Carter Hill Road for a Hidden Driveway sign at her driveway as well as the neighboring driveway at #35. Rob Mack noted that he visited the driveway location at #25 this morning and observed a sight line of about 250 feet to the curve north of the driveway, or in excess of the 200-foot minimum required for driveways. As such, TOC did not endorse use of such a sign here. TOC considered a similar sign request from the resident at #35 in August 2012 with similar finding. In that case, maintenance of appropriate 200-foot sight lines was required when the lot was initially approved by the planning board, however, lack of required vegetation maintenance by the property owner on private property resulted in a more-restricted sight line in foliage season.

Respectfully submitted,



Robert J. Mack, PE, PTOE, Traffic Engineer
Chair, Traffic Operations Committee

***The next Traffic Operations Committee meeting will be held on
Tuesday, February 19, 2013 @ 12:00 PM in the 2ND Floor Conference Room.***



John F. Duval
Chief of Police

City of Concord, New Hampshire

POLICE DEPARTMENT

35 Green Street • 03301-4299

(603) 225-8600

FAX (603) 228-2703

www.concordpolice.com

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TA

PARKING COMMITTEE MEETING

January 28, 2013 at 4:30 p.m.

PRESENT:

City Councilor Mark Coen
City Councilor Fred Keach
City Councilor Jennifer Kretovic
Intown Concord Representative Tonya Rochette
Intown Concord Representative Pam Peterson
Intown Concord Representative Sue McCoo
Concord Area Transit Representative Jim Sudak
Parking Clerk Alison Sinisgallo
Parking Manager Dave Florence

ABSENT:

Community Representative Jeff Bart
City Councilor Allen Bennett
Chamber of Commerce Representative Mark Ciborowski

GUESTS:

Deputy City Manager Carlos Baia
Traffic Engineer Rob Mack
Assistant City Planner Stephen Henninger
City Engineer Edward Roberge
Chief of Police John Duval
Bill Smith of Smith Phillips Strategic Communications
Jerry Mark of Caring Gifts
Mike Cohen of Pitchfork Records

Monthly Review Items

1. Review previous minutes

City Councilor Jennifer Kretovic moved to accept the minutes of the December 2012 meeting. City Councilor Fred Keach seconded. The motion passed unanimously.

2. Previous Monthly Kiosk Transactions

Parking Manager David Florence announced he had recently met with a representative from Heartland, the City's credit card processing company. The City will start accepting Discover

cards in all kiosks shortly. Heartland has also lowered the City's transaction fees by \$0.01 per transaction.

3. Previous Monthly Citation / Finance Activity

The Parking Fund is down \$63,407.42 from its year to date projected budget.

Follow-Up Items

1. Firehouse/Durgin Block Garage Construction

Work on the West stair tower has begun. The project has not resulted in the loss of any parking spaces.

Deputy City Manager Carlos Baia asked if the ice melt being used on the new stairs is safe for concrete. Mr. Florence informed the committee that the Snow Removal contract specifies that no product containing calcium chloride is to be used. Mr. Florence has asked Public Properties Superintendent Harry Dangora to verify that appropriate products are being used.

The City has released an RFP for Phase 1 of the renovation of the Durgin Block Garage. Work on phase 1 will have to be completed by September 1, 2013, prior to construction beginning on Main Street.

2. Abbott-Downing School traffic issue

Discussion of this item has been postponed until the February 2013 meeting.

3. Main Street design

No updates.

New Items or Presentations

1. Parking Promotion – Bill Smith / Smith Phillips Strategic Communications

Bill Smith of Smith Phillips Strategic Communications spoke to the committee about the importance of strong public relations, both during the upcoming construction period and beyond. During construction, there should be daily communication between City Staff, the public and local business owners. Information about road closures and directions to alternate parking should be made available through signs, local media and social media. Mr. Smith sees the Downtown Improvement Plan as an opportunity to re-brand the City of Concord, encouraging travel, tourism and commerce.

Deputy City Manager Carlos Baia directed the committee's attention to concordmainstreetproject.com, a new website dedicated to the Downtown Concord Complete Streets Improvement Project.

City Councilor Jennifer Kretovic moved to make a recommendation to City Council to release an RFQ to Public Relations Firms. City Councilor Fred Keach seconded. The motion passed unanimously.

2. Parking Inventory

Assistant City Planner Stephen Henninger presented a Parking Inventory originally created in 1993. The inventory includes all available parking, owned by the City, the State and privately owned properties in the downtown area. City Councilor Mark Coen requested a comprehensive parking inventory of all of Concord and Penacook. The inventory will be crucial in assisting the public in finding alternative parking during the Downtown Improvement Project.

3. Referral from City Council, creating "no parking zone" on Whitney Road

Traffic Engineer Rob Mack reviewed a Cite Plan for a convenience station on Whitney Road. The Planning board has approved the plan, contingent to an ordinance change that would ban parking for 400 feet on both sides of Whitney Rd from the intersection of Route 4. Intown Concord Representative Sue McCoo moved to approve. Councilor Kretovic seconded, the motion passed unanimously.

4. Referral from Planning Board – Boys and Girls Club "no parking" and "one way portion" on Bradley Street

In an effort to improve traffic flow and pedestrian safety around the Concord Boys and Girls Club, a plan is in place for a new parking lot at the end of Bradley St. The plan calls for banning parking on Bradley St from Penacook St northward. Bradley St will become a one way loop, north of the Citizens' Bank driveway. The loop will circle the new lot. The lot will be open to the public, with 10 spaces signed as reserved for park use only. The Boys and Girls Club will maintain the lot.

Intown Concord Representative Sue McCoo moved to approve. Councilor Kretovic seconded, the motion passed unanimously.

5. Copy of parking fines/fees of other NH cities.

Mr. Florence provided a chart of parking fines and fees of other NH cities. A comparison of Concord's fees to those of surrounding communities is required in the Committee's Annual Report to City Council. Intown Concord Representative Pam Peterson requested information on the maximum time allowed for on-street parking in other downtown "core" areas. Councilor Kretovic requested information on time limits set on vehicles displaying a Walking Disability Placard or Plate in other cities. Mr. Florence to gather these statistics to be included in the Annual Report.

6. Date of next meeting due to holiday

The committee's next meeting has been changed from February 18, 2013 to February 25, 2013.

Items not on the agenda

1. Councilor Coen presented a letter from Natasha Byers of Enterprise, one of the largest rental car companies in the country. The letter was in reference to Parking Clerk Alison Sinisgallo's professionalism and courteousness.

2. Mr. Mack asked if any test have been run on the kiosk credit card transaction times. Mr. Florence has not received any complaint about transaction times, but did note that in the

extreme cold the kiosks have not been functioning properly. The kiosk manufacturer, CALE, suggested removing malfunctioning parts from the kiosk and warming in vehicles to improve performance.

3. Councilor Kretovic showed a City of Concord parking citation envelope and asked why a citation was issued to a meter with time on it. Mr. Florence offered some plausible explanations for the citation and suggested the matter be looked into through appropriate channels.

4. Concord Area Transit Representative Jim Sudak stated that he and his colleagues had been unable to pay a kiosk with a city debit card in the Capitol Commons Garage recently. Ms. Peterson pointed out the city debit cards must remain in the kiosk until the end of the transaction, unlike credit cards which are swiped. Mr. Florence is working with a local bank to create a new city debit card that will be swiped.

Councilor Keach moved to adjourn. Councilor Kretovic seconded. The motion passed unanimously.

Meeting adjourned at 6:45pm.

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AO

Bonenfant, Janice

From: Councilor Colin Van Ostern <councilor@vanostern.com>
Sent: Tuesday, January 22, 2013 9:35 AM
To: * City Clerk
Subject: Executive Council Report - 1/16 Mtg (Dist 2)



Friends,

Below is a summary of the 1st full meeting of the Governor & Executive Council, held on January 16th.

I plan to send similar updates after Council meetings, but if you prefer not to receive these regular updates just click [HERE](#) to be removed from my newsletter list.

The Council voted to accept \$5 million in federal disaster relief and approved a number of projects throughout District Two (full details of each item appear at the bottom of this update):

- 1. Projects impacting Merrimack Co & Central NH:** Approved federal grant for school-related support for the refugee community in Concord; hazard assessment of the Soucook & Turkey rivers; and a small Right of Way land sale in Bradford.
- 2. Projects impacting the Monadnock Region:** Approved federal funds to support services for homeless individuals and families administered by Southwestern Community Services of Keene.
- 3. Projects impacting Strafford Co:** Nominated a Rollinsford soldier to Major in the NH Army National Guard; approved equipment for Frisbie Hospital in Rochester; a loan agreement to upgrade wastewater treatment in Dover; federal funds for Homeland Security equipment for Dover and Durham; support of the Piscataqua Region Estuaries management plan, and development on the Piscataqua River
- 4. Nominations:** for Liquor Commission Chair, NH Deputy Medical Examiner, and several board and commissions.
- 5. Other notable items & discussions:** Approved a loan guarantee for one NH company in Derry and tabled another for a Portsmouth company over concerns; approved renovation of an office building in Concord to consolidate various boards and commissions, and approved extension of support to the Medicaid Management Information System after Councilors were assured all state costs will be covered by the MMIS vendor and activation will occur on April 1st.

Details on all these items are included below. If you have any questions, please don't hesitate to let me know via email at councilor@vanostern.com or by calling me at (603) 290-5848.

Thanks,

Colin

FULL MEETING AGENDA: <http://www.sos.nh.gov/G&C/G&C%20Agenda%2001-16-13.htm>
(or follow the links below for documentation of each item mentioned above)

1. CENTRAL NH PROJECTS

Authorize to enter into a contract with Lutheran Community Services Inc., **Concord, NH**, to provide school-related social services to NH refugees, in the amount of \$148,000. Effective retroactive to August 15, 2012 through August 14, 2014. 100% Federal Funds.

Authorize to enter into an agreement with Field Geology Services LLC, Farmington, ME, to conduct a fluvial erosion hazard assessment on the **Soucook and Turkey Rivers** for a not to exceed value of \$46,113. Effective upon G&C approval through September 18, 2014. 100% Other (Interagency Pass-Thru Federal) Funds.

Authorize the Bureau of Right of Way to sell a 0.26 +/- acre parcel of State owned land located on the southwesterly side of NH Route 103 in the **Town of Bradford** to Bradford Management LLC, for \$43,000 plus a \$1,100 Administrative Fee. Effective upon G&C approval. 50% Federal, 50% Highway Funds.

2. MONADNOCK PROJECTS

Authorize to enter into an agreement with Southwestern Community Services, **Keene, NH**, to provide services to homeless individuals throughout the State of NH in an amount not to exceed \$231,764. Effective upon G&C approval through July 31, 2014. 100% Federal Funds.

3. STRAFFORD COUNTY PROJECTS

Authorize the nomination of Martin F. Isabelle, **Rollinsford, NH**, for promotion to the rank of Major, NH Army National Guard. This officer meets all prerequisites for this grade, having been found to be physically, mentally, and professionally qualified.

Authorize to enter into a grant agreement with **Frisbie Memorial Hospital, Rochester, NH**, in an amount not to exceed \$19,000 to support the purchase of two MediDock Ambulance Anti-idling Kiosks. Effective upon G&C approval through September 30, 2013. 100% Federal Funds.

Authorize a Supplemental Loan Agreement with the **City of Dover**, (originally approved by G&C on 7-15-09, item #53), which finalizes the original loan agreement in the amount of \$558,314, to fund the design and construction of the Wastewater Treatment Plant Aeration Blowers Upgrade project. Effective upon G&C approval. 41.5% Clean Water State Revolving Fund, 8.5% Capital (General), 50% Federal ARRA Funds.

Authorize the Division of Homeland Security and Emergency Management to enter into a grant agreement with the **City of Dover** to purchase and outfit a mobile Emergency Operations Center incident command vehicle, iPads, and a mobile radio for a total amount of \$26,167. Effective upon G&C approval through September 30, 2013. 100% Federal Funds.

Authorize Dover Point Properties Development LLC's request to perform work on the **Piscataqua River, Dover**.

Authorize to enter into a Memorandum of Agreement with the University of NH, Sponsored Programs Administration, Durham, NH, to carry out activities to implement portions of the **Piscataqua Region Estuaries**

Partnership Management Plan, in the amount of \$160,000. Effective upon G&C approval through December 31, 2013. 100% Other Funds.

Authorize the Division of Homeland Security and Emergency Management to enter into a grant agreement with the **Town of Durham** to purchase and install two radio repeater systems at the middle and high schools for a total amount of \$34,452. Effective upon G&C approval through September 30, **2013**. 100% Federal Funds.

Authorize the Division of Homeland Security and Emergency Management to enter into a grant agreement with the **Town of Durham** to purchase 52 portable radios for the Fire Department for a total amount of \$102,024. Effective upon G&C approval through September 30, 2013. 100% Federal Funds.

Authorize the Division of Homeland Security and Emergency Management to enter into a grant agreement with the **Town of Durham**, to purchase twelve portable radios for the Durham Police Department for a total amount of \$27,065. Effective upon G&C approval through September 30, 2013. 100% Federal Funds.

4. NOMINATIONS TO BE CONSIDERED FEB 6:

- **Compensation Appeals Board:** Norman J. Patenaude of Portsmouth
- **Compensation Appeals Board:** William J. Schubert of Manchester
- **Chair of the Liquor Commission:** Joseph W. Mollica of Sunapee
- **Deputy Chief Medical Examiner:** Jennie V. Duval, MD of Concord
- **Racing & Charitable Gaming Commission:** Michael J. Gatsas of Manchester
- **Respiratory Care Practitioners Governing Board:** Douglas A. Hall of Weare

5. OTHER NOTABLE ITEMS AND DISCUSSION

Authorize a \$5 million grant from the Federal Emergency Management Agency (FEMA) for disaster relief in the wake of super-storm Sandy.

Table a loan guarantee by the Business Finance Authority to Kennebunk Savings Bank to support a working capital loan to One Source Apparel of Portsmouth to grow their business. This loan guarantee was tabled after several Councilors questioned the need for the working capital loan considering the executive compensation last year far surpassed the amount of the loan, as well as voicing concern over the company's debt level and the number of positions employed overseas, and there was no representative from the bank or company to answer these questions. The Council also voted to authorize a loan guarantee by the Business Finance Authority to First Colebrook Bank to support a working capital loan to M-R Land Excavation of Derry to grow their business.

Authorize up to \$3.3 million to renovate the Anna Philbrook Center in the Hugh Gallen State Office Park in Concord from old residential space to office use. This co-location will allow for consolidation of space for various board, commissions and state agencies. The Department of Administrative Services projects efficiencies on receptionist coverage, sharing of conference rooms, bathrooms and break rooms.

Authorize the \$2.6 million extension of a contract provide quality assurance to the state's Medicaid Management Information System and to expand the scope to support the transition to the Medicaid Managed Care program adopted by the state last year. Questions were raised about the repeated extension of this contract, and the Department of Health & Human services assured Councilors that costs would be covered by the MMIS vendor itself, Xerox, and that the new billing system would be

online by April 1 after repeated delays.

###



Paid for by Van Ostern for New Hampshire, PO Box 193, Concord, NH 03302-0193, Colin Van Ostern, fiscal agent.

[Click here to unsubscribe](#)

APRIL 2013 Continued

17 10am American Theater Arts for Youth:

ELLIS ISLAND

The touring company returns with the Audi's most popular student show - a musical retelling of America's immigrant experience. Tix \$8.95 for school groups of 5+ or \$13.50 singles info/reserves: 1-800-523-4540 and atafy.org

19 5-8pm **ART CONCORD:** Creative Concord's gallery tour includes the art work by the Merrimack River Painters on display in our Reception Lobby.

19 7:30pm Concord Community Concerts:

VICTOR CAYRES, PIANIST

Fresh from winning top prizes at two international piano competitions and bravos at Symphony Hall, the Brazilian artist closes the CCCA's 82nd season. Tix \$20 at The UPS Store, Northway Bank, Gibson's & door. A bonus for new 2013-2014 season members. 225-7474

24 7:30pm Walker Lecture Fund:

ALASKA

Dale Johnson celebrates his home state in this latest work created by Trailwood Films. Info: see Feb. 20 note.

25 7pm Concord Hospital:

Payson Center for Cancer Care

Dr. Barbara Anderson discusses "Cancer and Stress, What's the Connection?" Free. Space is limited.

Info: 227-7000 x 6937 & pccinfo@crhc.org
Please reserve at www.ch-trust.org.

NOTE: This listing of AUDI events open to all was prepared as of 1/3/13 by the Friends of the Audi as a public service. For updates, added shows and the Summer Schedule, please check listed numbers, www.theaudi.org or 225-7474

MAY 2013

3 and 4 at 8pm
5 at 2pm - Matinee

The Community Players of Concord:

DOUBT: A Parable

There is no doubt this Tony award-winning play will be a dramatic highpoint in your theatre-going experience. Pat Karpen directs a standout cast. Tix \$17/14 stu/sen less \$2 by 5/1. Box office opens 5/2. Info and tickets at 224-4905 & www.communityplayersofconcord.org

7 4:30pm NH Preservation Alliance:

Celebrating Preservation Achievement

Info: 224-2281 & www.nhpreservation.org

10 ROCKIN' ROBIN'S House of Dance

2:30pm The studio's "11th Annual Night of Entertainment". Tix \$12. Info: 290-7593

11 8am to 12n: Let the Gardening Begin!

13th PERENNIAL EXCHANGE

A True Community Project: Split & Swap Plan & Plant, plus Affordable Annuals, Mother's Day Mugs & the Garden Raffle! Free. Co-sponsored by General Services and The Friends of the Audi. Info: Karon Devold, 228-2737

11 8pm Granite State Symphony Orchestra:

WEIN, WEIB, UND GESANG

"Wine, Women, and Song" bring the GSSO's 19th season to a grand finale - with Strauss waltzes, the maestro's surprises, and a spectacular silent auction. See January 26 for info and tix.

18 CAPITAL CITY DANCE CENTER

1pm "Jump Five We've Turned 25!"
Tix \$13adv/\$17door. Info: 228-1012

The Auditorium and Reception Lobby may be rented for your events through the Parks and Recreation Department at 230-3784.

JUNE 2013

1 GEN'S DANCE STUDIO

2pm "The Beat Goes On" - 44th annual recital. Tix \$15 and Info: 224-0698

2 CREATIVE DANCE WORKSHOP

12:30pm "Extra, Extra Read All About It!"
Tix \$15 and Info: 225-7711

3 7pm CONCORD HIGH SCHOOL

Academic Achievement Awards Night honoring underclassmen. Info: 225-0800

4 7pm CONCORD HIGH SCHOOL

Senior Class Academic Achievement Awards and scholarships. Info: 225-0800

8 DANCESTEPS, ETC.

2pm "Dancing Through the Weather"
Tix \$13adv/\$17door. Info: 736-9019

15 TURNING POINTE CENTER

1pm "Let's Celebrate 30 Years!"
Tix \$15 and info: 485-8710

16 DANCE INSPIRATIONS

2pm 15th Annual Recital
Info and reservations at 856-8545

21 EASTERN BALLET INSTITUTE

6pm 5th Anniversary Year End Presentation. Tix \$10 and Info: 731-3417

22 MCKENNA DANCE CENTER

2pm "Lucky Number 7"
Tix \$15 and info: 706-0589

23 CREATIVE STEPS SCHOOL

of DANCE

2pm Tix and info: 286-2444



CONCORD CITY AUDITORIUM EVENTS

WINTER-SPRING 2013



Box Office & Information
(603) 228-2793

www.theaudi.org

info@concordcityauditorium.org

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JANUARY 2013

19 7pm The Friends of The Audi:
THE RHYTHM OF THE NIGHT
The 22nd Annual Showcase presenting
165 top dancers from 9 area companies
in NH's biggest dance show, a benefit for
Audi upgrades. Tix \$6 at door. 225-7474

21 9am-1pm The Friends of the Audi:
DR. MARTIN LUTHER KING Service Day
Everyone is welcome at this mini Pitch In as
we shine up our Audi for the busy new season.

26 8pm Granite State Symphony Orchestra:
BAROQUE IS BACK
Season 19 - Concert #3: Maestro Babb
conducts great works of Bach, Telemann
and Vivaldi. Tix \$10-35 at Pompanoosuc
Mills, door, and www.gssso.org. 226-4776

LOBBY ART EXHIBIT: Digital imaging
artist Thomas Wright's show features
stunning views of this historic theatre.
These prints are his gift to our Audi.

FEBRUARY 2013

15 and 16 at 8pm
17 at 2pm - Matinee
The Community Players of Concord:
Boeing Boeing
A high-flying romantic comedy, with a
playboy trying to keep three fiancées, all
airline hostesses, up in the air...until...
Fly to the Audi with your honey for this
Valentine weekend treat directed by Jim
Webber. Tix \$17-14 less \$2 by 2/8. Info &
tix at communityplayersofconcord.org
and 224-4905. Box office opens Feb. 13.

20 7:30pm Walker Lecture Fund:
ENGLAND'S WEST COUNTRY

Travel with cinematographer Monty
Brown through the worlds of Agatha
Christie, Thomas Hardy and King Arthur.
*Note: All Walker Fund events are free and
open to all. No Tix. Doors open at 7pm.
Intermission meet-and-greet reception. Info:
224-4285, 225-6497, www.walkerlecture.org*

MARCH 2013

2 7:30pm Concord Community Concerts:
Symphony NH CONCERTMASTER

STRING QUARTET
Leading New England string artists with
1st violin Elliott Markow perform works
by Dvorak, Haydn, and Ives. Tix \$20 at
The UPS Store, Gibson's, door. 225-7474
*Good Idea: Join Community Concerts for
their 2013-14 season now and receive the April
19 Victor Cayres concert as a special bonus -
plus children free with members all season!*

3 3 to 5pm Concord Community Concerts:

MERRIMACK MUSIC #1

A Singer-Songwriter session featuring
Lucas Gallo, Tristan Omand, Matt Poirier
and Dusty Gray leads off this new series
showcasing young NH musicians.
*In the Reception Lobby - limited seating. No tix -
donations accepted. Info: Eric Reingold, 224-1421*
Sponsored by the Merrimack County Savings
Bank Foundation and Endicott Furniture.

10 3 to 5pm Concord Community Concerts:

MERRIMACK MUSIC #2

ZZZ - A dynamic young Purple Pit
combo gives the downbeat for a session
featuring "all that jazz". See 3/3 listing.

10 6:30pm The Friends of The Audi:
Quarterly business meeting. Everyone is
welcome. Info: www.theaudi.org; 225-7474

13 7:30pm Walker Lecture Fund:

KOREA, LAND OF CONTRAST

Travel with Buddy Hatton from Incheon
and Seoul to Buson and the DMZ in this
introduction to ultra-modern South
Korea. Info: see note at Feb. 20 listing.

15 7pm Concord Fire Department:

Awards ~ Recognition Ceremony

The public is cordially invited to attend
this special evening event honoring the
extraordinary public service of our
dedicated firefighters. Info: 225-8650

16 8pm Granite State Symphony Orchestra:

ROMANTIC IN MARCH

The GSSO fills the stage to perform
Weber's *Der Freischutz*, Tchaikovsky's
Pathétique Symphony, and Sibelius's
Concerto for Violin with young soloist
Laurel Gagnon. Info: see Jan. 26 listing.

17 3 to 5pm Concord Community Concerts:

MERRIMACK MUSIC #3

Showcasing original songs by acoustic
guitarists Rachel Vogelzang and Lauren
Hurley. See March 3 listing.

20 7:30pm Walker Lecture Fund:

DISCOVERING THE DUTCH

Sandy Mortimer's cinema tour goes
beyond the windmill clichés and into the
stories of Dutch history. See 2/20 note.

23 2pm matinee and 7pm (2 shows)

Petit Papillon Ballet Theatre of NH:

TERPSICHORE

Terpsichore, the classic muse of dance,
means "delight in dancing". It's a
perfect name for Petit Papillon's program
of new dances set to original music by
NH composer Ward Dillmore. Tix \$12/16
stu/sen at Gibson's and door.

22 **Special Student Morning Performance**
Info/Reserves for all shows: 746-2990

24 3 to 5pm Concord Community Concerts

MERRIMACK MUSIC #4

"An awesome afternoon" as Keyboard
artist Joel Morse and Friends join the
Jordan Tirrell-Wysocki Trio to top off the
series of Merrimack musicians. See 3/3.

27 7:30pm Walker Fund Concert:

SAR-SHALOM STRONG, PIANIST

The Walker Fund presents an encore
performance by the popular artist who is
a founding member of the Jewell Piant
Trio. Info: see February 20 listing.

APRIL 2013

2 10am American Theater Arts for Youth:

SLEEPING BEAUTY

A sparkling musical production of the
classic tale presented by the renowned
Philadelphia theatre company. Tix \$13.50
singles or \$8.95 for school groups of 5+
Info: www.atafy.org and 1-800-523-4540

3 7:30pm Walker Lecture Fund:

**CONCORD AND PENACOOK
DURING THE CIVIL WAR**

Separating "Fact and Fiction", Concord's
own journalist/historians Mike Pride and
Mark Travis bring local history to life as
they discuss the war which touched
nearly every household. See 2/20 note.

10 7:30pm Walker Fund Concert:

ATWATER-DONNELLY

Traditional Folk Music and Dance

The award-winning duo of Aubrey
Atwater and Elwood Donnelly present
an exuberant evening of traditional
American and Celtic music and
percussive dance. See Feb. 20 note.

DINNER AND A SHOW! FIVE RESTAURANTS OFFER
DISCOUNT DINING BEFORE OR AFTER AUDI SHOWS.
GET DETAILS AT WWW.THEAUDI.ORG AND 225-7474.

"SCREWBALL HEAVEN!"

- NEW YORK MAGAZINE



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 CONCORD CITY AUDITORIUM • 2 PRINCE STREET
www.communityplayersofconcord.org



Boeing Boeing

THE NON-STOP COMEDY

Playboy architect Bernard keeps three fiancées, all airline hostesses, "up in the air" flying in and out of his bachelor pad - with the aid of an airline schedule and an overworked maid. His mild-mannered college chum arrives from the country and is forced to manage the mix-ups when schedule changes bring all three of the girls in to land at the same time!

TONY AWARD-WINNER!

Boeing Boeing

THE NON-STOP COMEDY

The Perfect Valentine's Entertainment!

www.communityplayersofconcord.org

Concord, NH 03302-0681

PO Box 681

Community Players of Concord, NH



228-2793

Sunday: 12 Noon - 2:00 pm
 Friday & Saturday: 4:30 - 8:00 pm
 Weds & Thurs: 4:30-7:30 pm

BOX OFFICE OPENS WEDS, FEB.13

ADVANCE SALE PRICES END FEB.12

www.communityplayersofconcord.org

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EST. 1943

Dine in or take out on performance weekend and up to 20% of your check will be donated to Community Players of Concord! Mention the Players' Dough Raiser!

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 From Opening to Closing!

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"JET-POWERED HILARITY!"

- Entertainment Weekly



The Community Players of Concord
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Our
85th
Award-
Winning
Season!

Boeing Boeing



THE NON-STOP COMEDY

by Marc Camoletti

Translated by Beverly Cross Revised by Francis Evans



**TONY
AWARD-WINNER!
BEST REVIVAL**
2008



FEBRUARY 15 & 16 at 8PM • FEBRUARY 17 at 2PM
CONCORD CITY AUDITORIUM • 2 PRINCE STREET



BUY NOW! ADVANCE SALE DISCOUNT PRICES ON SALE UNTIL FEB. 12!



Mail Order Form

Circle Your Date / Time		
Fri.	Sat.	Sun.
8pm	8pm	2pm

Name _____
 Address _____
 Town _____ State & Zip _____
 Phone _____ Email _____

Circle Preferred Section
Reserved Seating

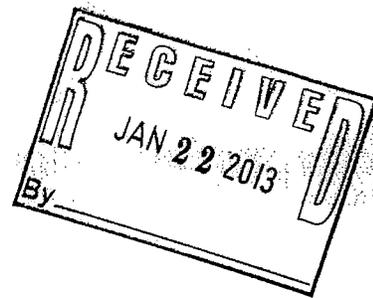
Orchestra		
Left	Center	Right
Balcony		
Left	Center	Right

_____ Adult Tickets @ ~~\$17~~ \$15. each = _____
 _____ Sr./Jr. Tickets @ ~~\$14~~ \$12. each = _____
 Add \$3 for credit card handling. Total Enclosed = _____

Check (payable to Community Players of Concord NH)
 Visa MasterCard
 Card Number _____ Exp. _____
 Signature _____

Ticket Questions?
Call David at 225-7474

Send SELF-ADDRESSED STAMPED ENVELOPE with payment to:
David Murdo 35 Stickney Hill Road Concord, NH 03301



January 16, 2013

City Council
City of Concord
41 Green Street
Concord, NH 03301



Re: Roads Scholar Program

Dear Sirs and Madams:

It is our pleasure to inform you that Dennis Gilmore has achieved the status of **Roads Scholar One**. The T² Center has created the Roads Scholar Program to recognize various achievement levels in our educational program for people who work in public works.

Roads Scholar One is the **first achievement level** of the four levels in the Roads Scholar Program. It is distinguished from the other levels by requiring the completion of 25 contact hours, at the learner's discretion. The typical training session yields five hours of contact, therefore an individual must typically attend **five one-day workshops** to reach the level Dennis has completed.

On behalf of the Technology Transfer Center, I am pleased to notify you of the extra effort and commitment that Dennis has demonstrated in order to achieve this status. He deserves to be congratulated for his persistence and drive to maintain a leading edge in the field of local road maintenance and construction.

Sincerely,

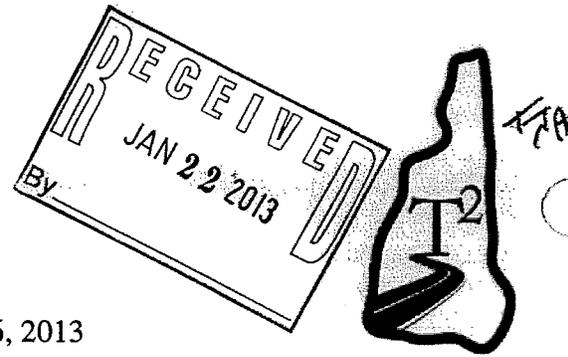
Amy Begnoche
Program Assistant

cc: Dennis Gilmore

The UNH Technology Transfer Center is sponsored by the Federal Highway Administration and the New Hampshire Department of Transportation. One of the missions of the Technology Transfer Center is to provide educational support for the people who build and maintain the nation's infrastructure.

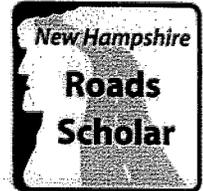


UNIVERSITY of NEW HAMPSHIRE
Technology Transfer Center - NH LTAP
Department of Civil Engineering
33 Academic Way, Durham, NH 03824-3591
(603) 862-2826 / (800) 423-0060
www.t2.unh.edu / t2.center@unh.edu



January 16, 2013

City Council
City of Concord
41 Green Street
Concord, NH 03301



Re: Roads Scholar Program

Dear Sirs and Madams:

It is our pleasure to inform you that Larry Anthony has achieved the status of **Roads Scholar One**. The T² Center has created the Roads Scholar Program to recognize various achievement levels in our educational program for people who work in public works.

Roads Scholar One is the **first achievement level** of the four levels in the Roads Scholar Program. It is distinguished from the other levels by requiring the completion of 25 contact hours, at the learner's discretion. The typical training session yields five hours of contact, therefore an individual must typically attend **five one-day workshops** to reach the level Larry has completed.

On behalf of the Technology Transfer Center, I am pleased to notify you of the extra effort and commitment that Larry has demonstrated in order to achieve this status. He deserves to be congratulated for his persistence and drive to maintain a leading edge in the field of local road maintenance and construction.

Sincerely,

Amy Begnoche
Program Assistant

cc: Larry Anthony

The UNH Technology Transfer Center is sponsored by the Federal Highway Administration and the New Hampshire Department of Transportation. One of the missions of the Technology Transfer Center is to provide educational support for the people who build and maintain the nation's infrastructure.


UNIVERSITY of NEW HAMPSHIRE
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TAA



CITY OF CONCORD

January 15, 2013

Robert Walker
79 East Side Drive
Concord, NH 03301

Dear Mr. Walker:

Thank you for taking the time to express your concern regarding the Grappone advertisement enclosed in your motor vehicle renewal notice. I have forwarded your letter to the City Manager and City Council for their review.

During Fiscal Year 2013 budget deliberations, the City Council approved a new measure to allow an advertisement in the City's motor vehicle renewal notices, as has been successfully done in other communities. A Request for Proposal was mailed and advertised on the City's web site in July 2012. Grappone provided the winning bid in the amount of \$25,080. The City incurs no expense for this flyer and the revenue earned from it is used to offset the City's motor vehicle renewal notices.

Again, thank you for taking the time to share your concerns.

Sincerely,

Michael P. Jache
City Treasurer/Tax Collector

Cc: Legal Department

79 East Side Drive
Concord, NH 03301

January 12, 2013

City of Concord
Treasury/Collections Office
41 Green Street
Concord NH 03301

Dear Sir/Madam:

I am writing to you today to express my displeasure at having found an advertising flyer for a local auto dealership included with my automobile registration notice. The flyer in question was from the Grappone Automotive Group and it advertised new cars and included coupons for goods and services provided by Grappone. I have enclosed a scan of one side of the flyer for reference.

All governments, whether federal, state or municipal, have the obligation to appear scrupulously impartial and be free of conflict of interest. By enclosing the Grappone flyer, it gives the impression that the City of Concord endorses Grappone. Worse still, it provides Grappone with a taxpayer-funded advertising pathway, a benefit not enjoyed by Grappone's competitors. I object to my taxes/fees being used in this fashion.

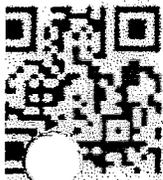
I look forward to your prompt response to this letter with your views on this apparent conflict of interest and misuse of taxpayer revenue.

Sincerely,



Robert Walker

cc. City Solicitor's Office



SCAN
HERE

FOR MORE INFORMATION
CONTACT US TODAY!

President's Day Preview

Established 1924

grappone

AUTOMOTIVE GROUP

A name
you can
trust.



TOYOTA



HONDA



MAZDA



HYUNDAI

Come check out some
of the new re-designed
models for 2013!



2013 Toyota RAV4



2013 Ford Escape



2013 Toyota Avalon



2013 Mazda 6



2013 Ford Fusion



2013 Honda Accord



2013 Hyundai Santa Fe



2013 Mazda CX9

Sales

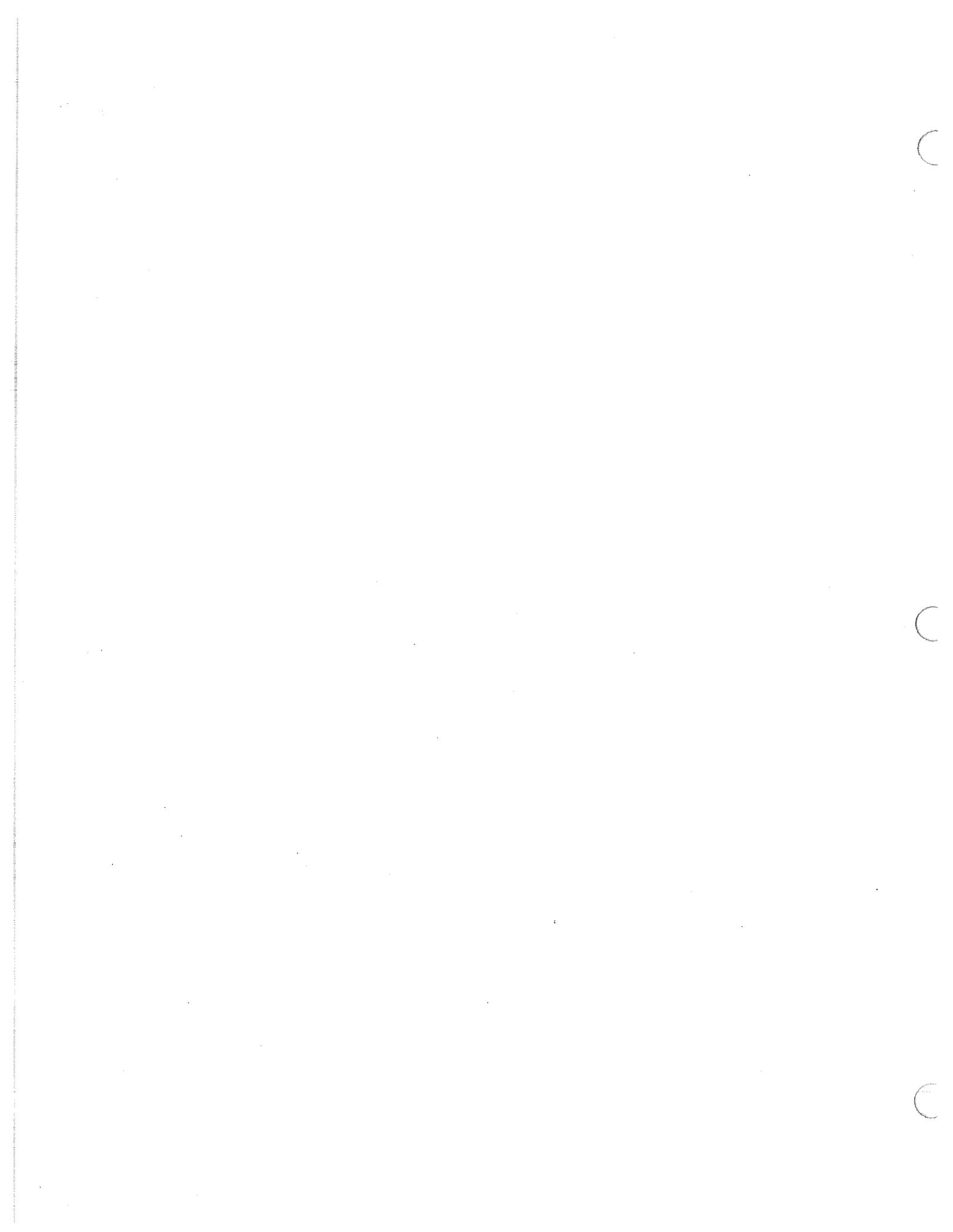
Parts

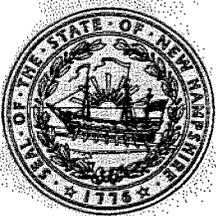
Service

Collision Center

800-528-8993 grappone.com Sales open: Mon-Fri. 8-6:30; Sat. 9-6

The inclusion of advertisements is not intended as an endorsement of any product, service or company and the City of Concord does not guarantee the accuracy of content contained in the advertisement.





21710

TAA

STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION OF FORESTS AND LANDS
172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

603-271-2214
FAX: 603-271-6488
www.nhdfi.org

January 9, 2013

Daniel Andrus
24 Horseshoe Pond Lane
Concord NH 03301-

Dear Daniel;

Upon the recommendation of your Board of Selectmen and further approval of Forest Ranger Doug Miner, I hereby appoint you Forest Fire Warden, City/Town of Concord for a term ending December 31, 2015.

You are assuming an office which carries with it substantial responsibilities. The prevention and control of forest fires is essential to the protection of life and property, and the maintenance of the forest resources of this state.

Forest Ranger Doug Miner carries out this Division's forest protection responsibilities in your district. I know he will maintain close communications with you. If you have questions, feel free to call him or this office.

Your appointment requires an oath of office, which I trust will not inconvenience you. Therefore, please complete the enclosed forms. Retain the large blank Oath of Office form, filing one of the separate halves of the small blank with your Town Clerk and the other one with this office. Also enclosed is your identification card, Forest Fire Warden badge and automobile plate.

I congratulate you on your appointment and wish you the best in the performance of your assigned duties. We greatly appreciate your willingness to serve and look forward to working with you.

Sincerely yours,



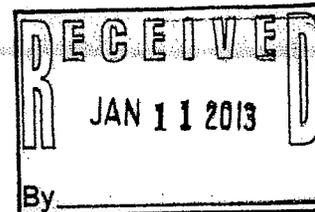
Brad W. Simpkins
Interim Director

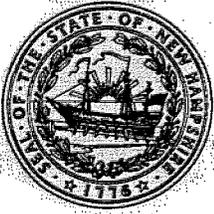
cc: Board of Selectmen
Forest Ranger



TDD ACCESS: RELAY NH 1-800-735-2964  recycled paper

DIVISION OF FORESTS AND LANDS 603-271-2214





STATE OF NEW HAMPSHIRE
DEPARTMENT of RESOURCES and ECONOMIC DEVELOPMENT
DIVISION OF FORESTS AND LANDS

172 Pembroke Road P.O. Box 1856 Concord, New Hampshire 03302-1856

603-271-2214
FAX: 603-271-6488
www.nhdf.org

January 9, 2013

Daniel Andrus
24 Horseshoe Pond Lane
Concord NH 03301-

Dear Warden Andrus;

Upon your recommendation and further approval of Forest Ranger Doug Miner, I hereby appointed and/or reappoint the following individuals as new and/or reappointed Deputy Wardens for Concord, New Hampshire:

- See Attached list

Thank you for your ongoing support of the partnership with our agency to prevent, detect and suppress forest fires in your community. If you have any questions, please contact your local Forest Ranger, or call our office at 271-2214.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Brad W. Simpkins".

Brad W. Simpkins
Interim Director



Warden Deputy Warden Appointed

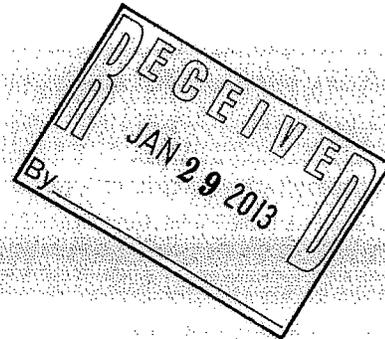
Location	Concord																		
Title	LName	FName	Addr	City	State	Zip	Permit	NoticeDate											
Warden	Andrus	Daniel	24 Horseshoe P	Concord	NH	03301-	yes	Yes											
Issuing Agent	Mulholland	Keith	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Andrews	Christopher	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Ansley	Scott	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Brown	Sean	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Dewitt	Merle	24 Horseshoe P	Concord	NH	03301-	Yes	Yes											
Deputy Warden	Dumas	David	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Folsom	Kenneth	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	France	Jonathan	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Freire	Thomas	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Hebert	Mark	24 Horseshoe P	Concord	NH	03301-	yes	yes											
Deputy Warden	Holm	Ian	24 Horseshoe P	Concord	NH	03301-	yes	yes											
Deputy Warden	Kelleher	Derek	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Kiehl	Kenneth	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Manning	Anthony	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	McAuffie	John	24 Horseshoe P	Concord	NH	03301-	Yes	Yes											
Deputy Warden	McIntire	Aaron	24 Horseshoe P	Concord	NH	03301-	YES	YES											
Deputy Warden	Nault	Thomas	24 Horseshoe P	Concord	NH	03301-	YES	YES											

Deputy Warden	Newbery	Guy	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Robidas	Alan	24 Horseshoe P	Concord	NH	03301-	Yes	Yes
Deputy Warden	Robinson	Timothy	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Saltmarsh	Brian	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Silvestriadis	H Bobby	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Stock	Stephen	131 Webster Mill	Chichester	NH	03258-	YES	YES
Deputy Warden	Stone	Jeffrey	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Toomey	Sean	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Weinhold	William	24 Horseshoe P	Concord	NH	03301-	YES	YES
Deputy Warden	Whitney	Richard	24 Horseshoe P	Concord	NH	03301-	YES	YES

2 Inf 1
JA
xfinity™

January 24, 2013

The Honorable James Bouley
Office of the Mayor
City of Concord
41 Green Street
Concord, NH 03301



Re: Annual Customer Notice

Dear Mayor Bouley:

Each year Comcast provides its customers with annual notices, including such information as Comcast's customer privacy policy, payment procedures, equipment compatibility and billing dispute and complaint procedures.

In accordance with RSA 53-C:3-d, enclosed please find a copy of the inserts received by customers in their bills during 2012. In addition, please find a copy of the Affidavit submitted to the Attorney General's Office certifying the inclusion of such documents into customer bills during the 2012 calendar year.

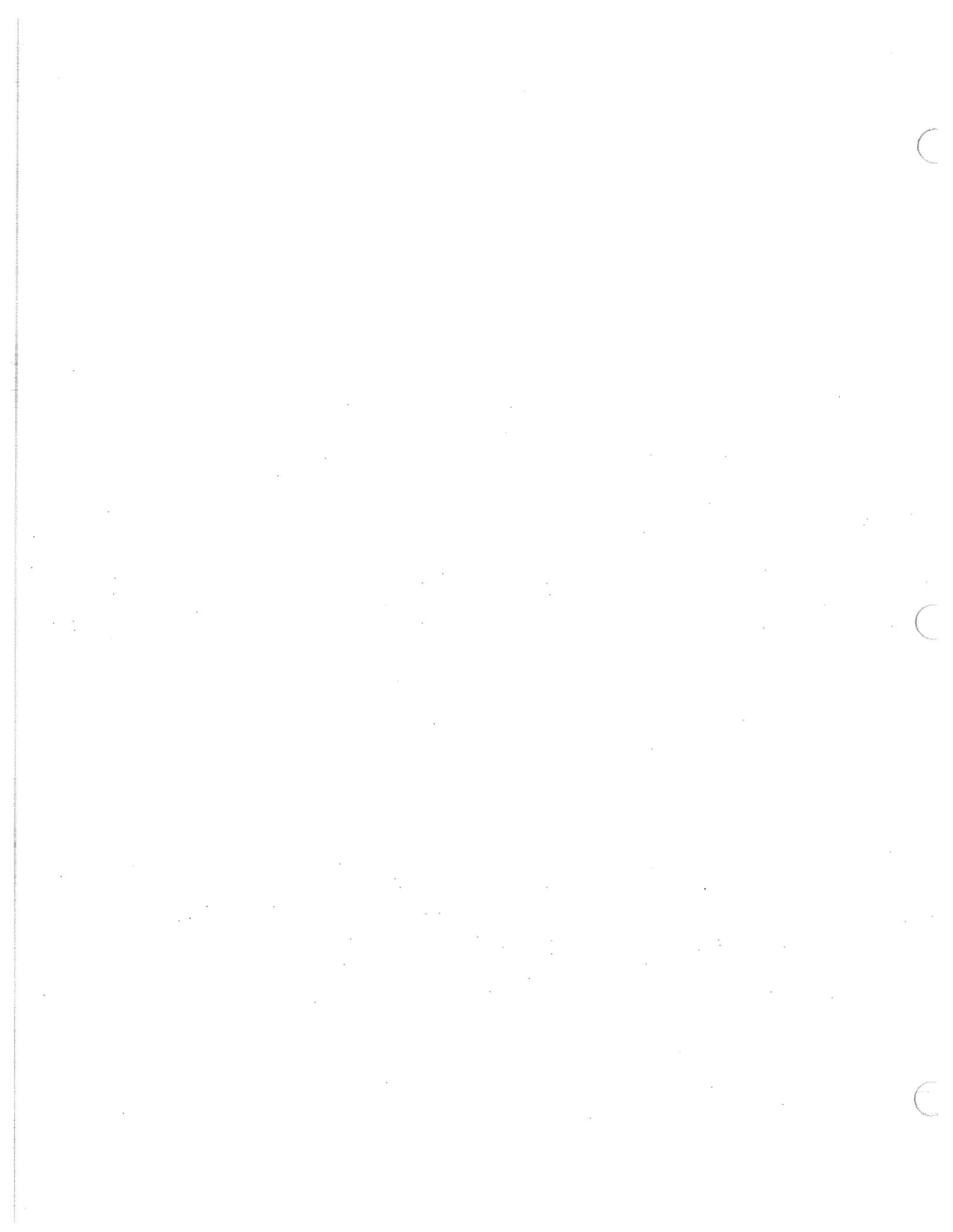
Please do not hesitate to contact me if you have any questions at 603-224-1871, ext. 202.

Sincerely,

Bryan Christiansen

Bryan Christiansen, Sr. Manager
Government & Regulatory Affairs

Enclosures



Important Notices To Our Customers



How To Use Your Cable Service. Notice to Customers Regarding Equipment Compatibility and Important Information.

Book I Revised 8/12_bill

SA7CF03W

How To Use Your Cable Service

on your choice of one of the world's best entertainment and information media - cable TV! We have designed our Comcast cable television service to be as simple to use as it is exciting to explore!

This information is provided to enable you to be more knowledgeable about your service and to answer any questions you may have about it.

How Cable Television Works

Cable television brings you more channels and generally better reception than off-air reception of broadcast television because the television signals travel to your home by way of cable, rather than through the air. Because, television stations are brought into your home through miles of high-technology cable, your television reception is uninterrupted by trees, buildings and other surface obstacles.

In addition to certain local television stations, communications satellites allow you to receive many additional channels through cable television. A large selection of viewing choices is available from your cable company. Here is how these channels are received:

1. Individual television programs are produced in many locations around the world.
2. These programs are transmitted to communication satellites that orbit the earth. These satellites stay in a fixed position 22,300 miles above the earth, allowing them to transmit signals to your community.
3. Local satellite dishes receive these signals.
4. The cable television control center - the "head-end" - processes these satellite signals, along with the signals from your local television stations and other sources, so they can be transmitted over our cable system to your home.
5. These quality television programs are brought to your home by way of hundreds of miles of cable, either strung on poles or buried underground.



Complaint Procedures

If you have a complaint regarding your cable television service or your bill, please call the local customer service number listed below or our toll-free telephone number which is available 24 hours a day, seven days a week. You can also visit our local business office listed on your billing statement. Alternatively, if you wish to put your comments in writing, your letter should be addressed to Comcast at the local address listed on your billing statement. We will promptly try to resolve your complaint. If we are unable to resolve your complaint, we will notify you that we are unable to do so and explain the reason why. If you are dissatisfied with our resolution of your complaint, or we are unable to resolve your complaint, you may contact the local franchising authority to discuss your complaint. Please refer to your monthly cable bill or call the local customer service number listed below for the name and address of your local franchising authority.

Installation

Someone over 18 years of age must be home during the installation of your cable television service. This will ensure a thorough and complete installation and will allow you to become more familiar with your cable service and equipment.

General Do's and Don'ts

have installed cable in your home in a manner that is consistent with Federal Communications Commission ("FCC") rules. Here are a few tips to keep it operating safely and reliably:

1. During severe electrical storms you should unplug your television set and cable converter to avoid damage. Comcast and your set manufacturer are not responsible for damage which occurs due to acts of nature.
2. Your cable converter operates on 110 volts. Please take all the same precautions you would for any small appliance, such as checking the cord to make sure it is not worn or damaged.
3. For your own safety, do not attempt to open or otherwise tamper with your cable converter.
4. If you have someone other than Comcast install the inside wiring in your home, or if you do it yourself, you are responsible for ensuring that the installation:
 - a. complies with all applicable governmental regulations (FCC signal leakage rules, for example), and
 - b. does not interfere with the normal operations of the cable system or any other communications systems, such as those used by police and fire departments.

Billing

Your monthly cable bill not only gives you a listing of your current charges, payments and credits, but it may also contain special messages to our customers. Take time to review your bill to make sure your name, address and other information are correct. You generally will be billed at the same time each month unless you are notified otherwise.

Your first statement will include a monthly charge for the upcoming month. It may also include:

1. Your installation charge,
2. A partial charge for your first month's service if you are connected in the middle of a billing cycle; for example, if your monthly cable fee is \$24.00 and you connect to cable on the tenth day of a 30-day month, you would be billed for 2/3 of a month. The amount shown next to the line entry "prorate" or "partial month" would be \$16.00,
3. Your payment due date,
4. An address to send any written requests in a separate letter to Comcast, and
5. All prices for services (these may be subject to applicable franchise fees and taxes).

Theft of Service

The Cable Act (47 USC § 533) created both civil and criminal penalties for manufacturers, suppliers and users of unauthorized cable devices. This federal theft of service law supplements any existing state or local laws, and provides a federal remedy against any person who, without authorization, intercepts or receives any communication service which is provided over a cable system.

This federal law prohibits the unauthorized interception or receipt of any communications service over a cable system. This would include the theft of audio, video,

textual data or other service, including data transmitted to or from a customer over a system that has interactive capability. The law applies to both manufacturers and distributors of equipment, as well as individual subscribers.

The Cable Act provides both civil and criminal penalties for theft of cable services. Under this federal legislation, a cable operator may seek substantial monetary damages for the theft of its cable services. In addition, if the violations are willful and for commercial advantage or private financial gain, the court may award damages of up to \$50,000 in civil cases and a maximum of \$100,000 for certain criminal violations, in addition to a maximum of five years imprisonment for subsequent offenses.

Theft of service creates unfair burdens on cable subscribers who are forced to subsidize the benefits that other individuals are getting by receiving cable service without paying for it.

About Your Converter

Many television sets cannot receive the large number of channels offered by cable television. In order to receive these channels, as well as to descramble certain optional premium or pay-per-view services, you may require an electronic channel selection device called a "converter." A converter and a remote control are available from Comcast on a lease basis or may be purchased at certain retail outlets, including consumer appliance or electronics stores.

Some television components like VCRs, cable-ready sets and remote control devices may not be compatible with your cable television service. We encourage you to make certain components you purchase are compatible with your cable television service prior to making a purchase. For further information, please refer to the Equipment Compatibility section of this notification, or call your local Comcast office.

Converters that unscramble services also provide our customers with the option to use "parental control" to block channels they wish not to view.

It is easy to watch your television after connecting to cable using a converter. Just turn on both your television set and the converter. Make sure that your television is tuned to the output channel of your converter (Ch. 2, 3 or 4), and then select the channel you want to watch by using the controls on either the converter or the hand-held remote control device. To ensure reliable operation, make sure the converter is plugged into a "live" electrical outlet, rather than one controlled by a light switch. Loss of power to some converters may result in a temporary loss of cable service, even after the power is restored.

IF YOUR CONVERTER IS PROVIDED TO YOU BY COMCAST, YOU MUST RETURN IT ONCE YOU ARE NO LONGER A CUSTOMER.

If You Have Problems

If you experience a problem with picture or signal quality, you should review your television and/or VCR owner's manual for proper adjustment or please try the troubleshooting information below. If your service problem does not clear up you should call the local customer service number listed below and describe the problem to a customer service representative.

In order to correct the problem, we may need access to your premises. If required, a service call will be scheduled at a time convenient to you. We will make all reasonable efforts to resolve any complaints you have concerning the quality of our signals promptly and efficiently. Excluding conditions beyond our control, we will respond to a service interruption no later than twenty-four hours after receipt of notification. We respond to other service problems no later than the next business day after notification. If our service technician is unable to correct the problem to your satisfaction we will, at your request, schedule a second service appointment. If we remain unable to correct the problem you will be notified of this fact and the reason why. If you are dissatisfied with our resolution of your service problem, you may contact the local franchising authority to discuss the problem with your service. Please refer to your monthly cable bill or call the local customer service number listed below for the name and address of your local franchising authority.

IMPORTANT: Is your television set dial set on the converter output channel (example: Ch. 2, 3 or 4)?



Wrong Channel:

- Check television set dial and converter for channel setting.



No Picture, No Sound:

- Make sure the television set is plugged into a "live" electrical outlet, and not controlled by a wall switch.
- Push red "reset" button on back of television set, if your set has one.
- Adjust "brightness" control on television set, if your set has one.



Snow on Screen:

- Check to make sure converter is plugged into a working outlet.



Picture Shrinks:

- May be an overloaded circuit in your television set, or
- Electric company power cutback.



No Picture

- Check channel setting on converter and television set.
- Check listing to make sure channel is broadcasting during this time slot.
- Wait for the television station announcement of difficulty.
- Check other channels to compare reception.

Cable And Your VCR, DVD Player, DVD Recorder

If you are a VCR, DVD Player, DVD Recorder owner, you can use your VCR, DVD Player, DVD Recorder to receive additional enjoyment from your cable television service.

Comcast wants to help you understand how to make your VCR, DVD Player, DVD Recorder and cable television service compatible entertainment components. With your cable service VCR, DVD Player, DVD Recorder combination, you can record your favorite movies and cable programs for later viewing. We want you to have maximum flexibility in watching what you want, when you want to watch it.

VCR, DVD Player, DVD Recorder-Cable Hookup Warnings

1. Additional equipment, such as coaxial cables, signal splitters or A/B switches, may cause picture distortion if it does not meet Comcast systems' standards. Please call our repair department before you purchase additional hookup equipment.
2. We recommend against cutting cable wire connectors. An improperly cut cable may cause picture distortion.
3. All cable connections must be fitted "wrench tight."

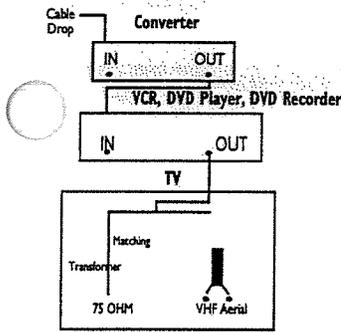
Installing Your VCR, DVD Player, DVD Recorder

Installation of your VCR, DVD Player, DVD Recorder can be completed through a variety of different methods depending upon your viewing and recording requirements. The various options available for connecting your VCR, DVD Player, DVD Recorder are described below.

SA7CF03X

To Record What You View

The diagram below shows how to install your VCR, DVD Player, DVD Recorder so you may view and record the same channel. When using this option, be sure you have both your TV and VCR, DVD Player, DVD Recorder set to the proper channel.



Step 1: The coaxial cable from the wall connects to the "in" terminal on the converter.

Step 2: A coaxial cable is connected from the converter "out" terminal to the "in" terminal on your VCR, DVD Player, DVD Recorder.

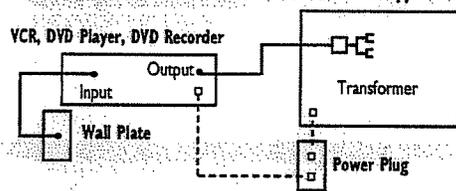
Step 3: A second coaxial cable is connected from the "out" terminal of your VCR, DVD Player, DVD Recorder to the back of your television set.

Step 4: The coaxial cable is then either attached to the 75 OHM input terminal if you have a cable-ready television, or a "matching transformer" is installed on the end of the cable connector, and the transformer is then attached to the VHF aerial terminals.

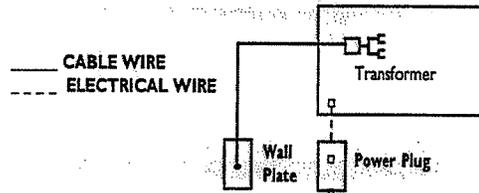
True Cable Compatibility

Please refer to the Equipment Compatibility section in this notice regarding cable compatibility, or call your Comcast office if you have questions. If your service level and your equipment are compatible, then generally you can be hooked up to cable service according to the following diagrams:

Cable-Compatible TV & VCR, DVD Player, DVD Recorder-Cable Connection



Cable-Compatible TV Cable Connection



Installing Digital Cable Service

Upon request for an upgrade to Comcast Digital Cable, self-installation kits and manuals for Digital Consumer Terminals ("DCT") are available from your local Comcast cable office for a separate charge. The installation and other instructions relating to DCTs differ from those set forth above due to the uniqueness of the DCT and the digital and other services and functions that may be received through it. Contact your local Comcast cable office for further details.

A Brief Note About The Services We Offer

Not all services are available in all areas. Please call your local Comcast office for details.

Basic Service

Basic Service is one of our most viewed levels of service. Basic Service may include off-air broadcast stations and franchise-required public, educational and government access channels. All such programming varies on a community-by-community basis and is subject to change at any time. Currently, our cable customers must subscribe to Basic Service in order to subscribe to any tiers of video service offered by Comcast.

Expanded Basic Service

Expanded Basic Service is the level of service that generally carries all non-premium cable channels, such as The Discovery Channel, Lifetime, ESPN, A&E, USA, TNT and, where available, regional sports services. All such programming varies on a community-by-community basis and is subject to change at any time.

Expanded Basic Service, where available, is an optional level of service above and beyond Basic Service. A customer must receive Basic Service in order to be eligible to receive Expanded Basic Service.

Premium Services

Premium Services are generally available to customers who receive Basic Service. Customers typically do not need to receive Expanded Basic Service in order to get premium channels. Premium channels generally include Home Box Office (HBO), Showtime, Cinemax, STARZ!, and Encore. All premium services may not be available in all areas. There is a separate monthly charge for each premium channel a customer receives.

Digital Cable Services

Many of our customers have chosen Comcast Digital Cable. It provides a special interest and other channels, digital music channels and access to multiple pay-per-view channels and multiplexed services, among other features, in addition to the analog service our customers already receive.

In addition, interactive television services may be available in some areas.

Other Optional Services

In addition to these programming services, we may also offer our customers the option of renting converters or remotes for an additional monthly charge; the Cable Guide, Pay-Per-View or other services, including ordering and downloading pay-per-view services; and optional interactive television services, such as e-mail and access to the Internet.

We may also have available Comcast High-Speed Internet Service for personal computers that offers content-enhanced access to the Internet; full motion video; national, regional, and local content; e-mail; personalized browsers; and other exciting features at unprecedented speed and convenience. Comcast High-Speed Internet service may not be available in all areas and is subject to certain terms and conditions.

A Note About Programming

We receive programming from various non-cable and cable networks. We are not responsible for the content of programs aired by these networks. Programming complaints or questions should be directed to the particular cable or broadcast networks.

Moving

BEFORE YOU MOVE, please call Comcast. This is the best way for us to disconnect your service, recover your converter and arrange for cable television service in your new home. Call us in advance, and we will schedule a new installation if your new home is in our service area.

If you decide to disconnect your cable television service, converters, remote control devices and any other equipment provided by Comcast should be returned to us immediately. Customers are liable for these items and will continue to be billed until the equipment is returned, or, if you have lost it or are otherwise unable to return it, paid for.

Emergencies

Emergencies such as fallen utility lines, violent storms or sub-freezing weather may interfere with reception of cable service. We will promptly have one of our crews correct an emergency situation as soon as it is safely possible.

Important Notice To Our Customers Regarding Equipment Compatibility

"Cable Ready" and "Cable Compatible Equipment"

Many subscribers currently rent or own set-top converters to receive our cable services. Because a set-top converter functions as the channel tuner on your television or VCR, it may prevent you from using some of the special features and functions of your television or VCR. For example, you may not be able to view one program while recording another, record two or more consecutive programs that appear on different channels, use advanced picture generation and display features such as "picture in picture," channel review or use other features that necessitate channel selection by the television set or VCR. Some of these problems may be resolved by the use of A/B switches, signal splitters, and/or other supplemental equipment that can be purchased from Comcast or at electronic stores. Please call us if you would like to discuss the type of special equipment needed to resolve individual compatibility problems or if you have any questions regarding other equipment compatibility issues.

In order to enable you to utilize special features, which your television and VCR may have, we will make available, upon your request, equipment which will allow for simultaneous reception of two or more scrambled or encrypted signals and for tuning to alternative channels on a pre-programmed schedule. This equipment could include for example, set-top converters and multiple descrambler/decoders and/or timers (or if such devices are not available, multiple set-top devices will be provided), and signal bypass switches.

If you plan to purchase cable services that we scramble or encrypt, such as premium, pay-per-view or digital services, you should make sure that any set-top converter, or navigation device or Digital-cable-ready television (which can receive digital cable services using a device that we must provide called a CableCard in place of a converter) that you purchase from a retail outlet is compatible with our system or Note: CableCards will not support two-way, interactive services such as On Demand, pay-per-view and the Comcast interactive program guide. Sets capable of supporting two-way services will be available in the future, and Comcast is committed to supporting that technology when it becomes available.

Upon your request, we will provide you with the necessary technical parameters necessary for any set-top converter rented or acquired from retail outlets to operate with our cable system. If you see advertisements for set-top converters that have descramblers in them, you should understand that these devices may be illegal to use. Because of the need to protect our scrambled services, we will not authorize the use of any converter/descrambler which does not conform to all required signal security specifications. People who use illegal converters/descramblers may be subject to prosecution for theft of cable service. It is unlawful to alter or tamper with any device belonging to a cable operator in order to receive, intercept or assist in receiving or intercepting any communications service offered over a cable system. People who take such actions may be subject to fines or imprisonment.

Availability of Special By-Pass Equipment

Some of the channels offered on the Comcast cable system may also be scrambled and viewed only if a set-top converter is used. However, as described above, a converter may limit your ability to use certain advanced features on your television set VCR, DVD Player, DVD Recorder. If you use a converter and you have problems using the special features, additional special equipment may be necessary to regain some or all of these features. Comcast will consult with you in order to determine what specific equipment may be available to solve your particular situation. This equipment may include an additional converter, or, if you have a receiver that can tune our cable channels, possibly a switch (or a special converter with a switch) that will enable you to by-pass the converter and tune all unscrambled channels with your television set VCR, DVD Player, DVD Recorder.

Please contact Comcast regarding your needs, and we will be happy to discuss alternative solutions with you and give you a schedule of applicable charges. In addition, you may purchase by-pass switches and additional converters at retail outlets. Cable converters that have descramblers in them (so-called "pirate boxes" or "black boxes") may be illegal to sell or use, unless authorized by Comcast. Because of the need to protect our scrambled services, we will not authorize the use of any converter descramblers which does not conform to all required signal security specifications.

Pay-Per-View Programming

Comcast may not have the right to distribute pay-per-view programming to commercial establishments, and you may not order or request pay-per-view programming for receipt, exhibition or taping in a commercial establishment. You may neither exhibit nor assist in the exhibition of pay-per-view programming in a commercial establishment unless explicitly authorized to do so in advance, by Comcast and our program provider. If you fail to abide by this restriction, you will be held liable for any claims made against you or Comcast on account of any unauthorized commercial exhibition.

Remote Controls

If you use a converter with remote control capability, Comcast provides remote control devices for a monthly charge. In some areas, you may also be able to buy them from us. It is also possible the remote control that came with your TV or VCR is capable of controlling the converter box. In that case, please feel free to use it. Finally, you may choose to buy a "universal" remote control device capable of working with our converters at retail outlets, including many appliance or consumer electronics stores. Examples of compatible universal remote control devices include: Zenith, including Gemini's "Rabbit" series; the Mac-10 and the Mac-20; Mentek Memorex CP-8; Universal Electronics One Four All III; and Tandy Corporation 15902. Others may be available as well.

Any or all of the above remote control devices may not be compatible with the DCTs required for optional services voluntarily requested by you.

We hope this information has been useful. If you have any questions, please contact us. The phone number of your Comcast office is contained on your monthly bill, or in your monthly billing mailing.

Important Information

Service Area(s)

MA/NH/ME

Phone Numbers

Billing/Repair

1-800-COMCAST (266-2278)

New Services/Sales

1-800-COMCAST (266-2278)

After-Hours Repair

1-800-COMCAST (266-2278)

Mailing/Office Address

Comcast

1 Comcast Center

Philadelphia, PA 19102

Public Information Offices

Franchise Authorities

Consumer Division

of the Department of

Telecommunications and Cable

1-800-392-6066

1000 Washington St., Ste. 820

Boston, MA 02118

Office of the Attorney General

Consumer Protection and Antitrust Bureau

33 Capital St.

Concord, NH 03301

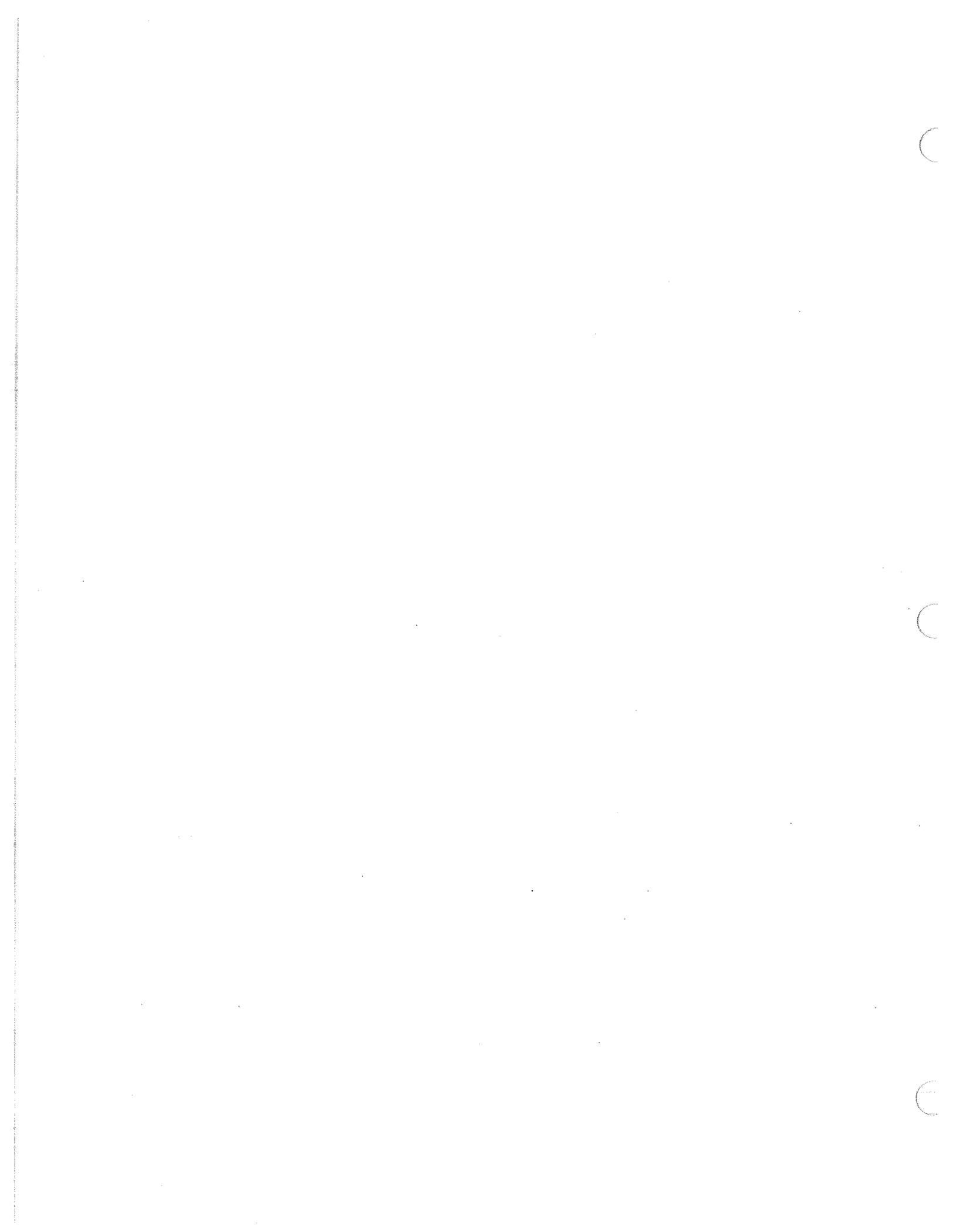
Office of the Attorney General

Consumer Information and

Mediation Service

6 State House Station

Augusta, ME 04333





Comcast Privacy Notice for Cable Television, High-Speed Internet and Phone Services

Why is Comcast providing this notice to me?

As a subscriber to cable service or other services provided by Comcast, you are entitled under Section 631 of the federal Cable Communications Policy Act of 1984, as amended, (the "Cable Act") to know the following:

- the limitations imposed by the Cable Act upon cable operators in the collection and disclosure of personally identifiable information about subscribers;
- the nature of personally identifiable information we collect;
- the nature of the use of personally identifiable information;
- under what conditions and circumstances we may disclose personally identifiable information and to whom;
- the period during which we maintain personally identifiable information;
- the times and place at which you may have access to your personally identifiable information; and
- your rights under the Cable Act concerning personally identifiable information and its collection and disclosure.

Personally identifiable information is information that identifies a particular person; it does not include aggregate data that does not identify a particular person or persons. This notice is also provided to you in accordance with applicable California law, which only applies to our customers located in California who are served by a cable television corporation.

In addition, Section 702 of the federal Telecommunications Act of 1996, as amended, (the "Telecommunications Act") provides additional privacy protections for certain information related to our phone services:

- information about the quantity, technical configuration, type, destination, location, and amount of your use of the phone services; and
- information contained on your telephone bill concerning the phone services you receive.

That phone information, when matched to your name, address, and telephone number is known as customer proprietary network information or CPNI for short. This notice, which includes our CPNI Policy, describes what CPNI information we obtain, how we protect it, and how it may be used. If you are a customer of our phone services, you have the right, and Comcast has a duty, under the Telecommunications Act, to protect the confidentiality of CPNI. We will also honor any restrictions applied by state law, to the extent applicable. WE EXPLAIN BELOW UNDER "HOW DO I GIVE OR WITHHOLD MY APPROVAL FOR COMCAST TO USE CPNI TO MARKET ADDITIONAL PRODUCTS AND SERVICES TO ME?" HOW YOU CAN APPROVE OUR USE OF CPNI OR WITHDRAW YOUR APPROVAL.

Special Note: Our CPNI Policy applies to the communications-related services provided by Comcast Business Communications, Comcast Digital Phone, Comcast Digital Voice, and Comcast Long Distance.

In this notice, the terms "Comcast," "we," "us," or "our" refer to the operating company subsidiary or subsidiaries of Comcast Corporation that (i) owns and/or operates the cable television system in your area pursuant to a cable television franchise with the local franchising authority, or (ii) is operating in your area as Comcast Business Communications, Comcast Digital Phone, Comcast Long Distance, or Comcast Digital Voice. The term "you" refers to you as a subscriber to one or more of our cable service and other services.

I. Collection

What kind of information does this notice apply to?

The Cable Act applies to personally identifiable information that you have furnished to Comcast, or that Comcast has collected using the cable system, in connection with the provision of cable service or other services. The Telecommunications Act applies to CPNI related to our regulated phone services, and certain orders of the Federal Communications Commission apply the CPNI rules to our interconnected voice over Internet protocol communications services. This notice applies to our cable television service, our high-speed Internet service, and our phone services as provided for by applicable law and except as otherwise noted.

Special Note: This notice only covers information that is collected by Comcast in connection with the provision of our cable television service, our high-speed Internet service, and our phone services to you as a subscriber to one or more of these services. It does not cover information that may be collected through any other products, services, or websites, even if accessed through our services and even if co-branded with them. You should read the privacy policies for these other products, services, and websites to learn how they handle your personal information.

For what purposes may Comcast collect personally identifiable information and CPNI?

The Cable Act authorizes Comcast as a cable operator to use the cable system to collect personally identifiable information concerning any subscriber for the following purposes:

- in order to obtain information necessary to render our cable service or other services to our subscribers; and
- to detect unauthorized reception of cable communications.

The Cable Act prohibits us from using the cable system to collect personally identifiable information concerning any subscriber for any purposes other than those listed above without the subscriber's prior written or electronic consent.

The Telecommunications Act authorizes us to use, disclose, or permit access to individually identifiable CPNI in our provision of:

- the telecommunications service from which this information is derived; or
- services necessary to, or used in, the provision of these services, including the publishing of directories.

The Telecommunications Act prohibits us from using CPNI for any purposes other than those listed above except as permitted or required by law or with your approval.

What kind of personally identifiable information and CPNI does Comcast collect?

Comcast collects information from you at several different points when you initiate and use our services. Some of this information is personally identifiable information, but much of it is not. We collect certain personally identifiable information that our subscribers furnish to us in connection with the provision of cable service or other services. In order to provide reliable, high quality service to you, we keep regular business records containing information about you that may constitute personally identifiable information. These records include some, but typically not all, of the following information:

- your name;
- service address;
- billing address;
- e-mail address;
- telephone number;
- driver's license number;
- social security number;
- bank account number;
- credit card number; and
- other similar account information.

With respect to phone services, examples of CPNI include information typically available from telephone-related details on your monthly bill, such as:

- location of service;
- technical configuration of service;
- type of service;
- quantity of service;
- amount of use of service;
- calling patterns; and
- other information contained on your bill for local and long distance services.

CPNI does not include your name, address, and telephone number, because the Telecommunications Act classifies that information as "subscriber list information" which is not subject to the protections applicable to CPNI. However, that information is also subject to certain protections as described below under "To whom may Comcast disclose personally identifiable information?"

We also collect and maintain certain other information about your account. For example, this information may include:

- billing, payment, and deposit history;
- additional service information;
- customer correspondence and communications records;
- maintenance and complaint information;
- records indicating the number of television sets, set-top boxes, modems, or telephones connected to our cable system; and
- additional information about the service options you have chosen.

Some of our services permit you to establish secondary accounts, and if you do so we collect similar information in order to establish and service the secondary accounts. During the initial provisioning of our services, and during any subsequent changes or updates to our services, Comcast may collect technical information about your televisions, any set-top boxes, computer hardware and software, cable modems, telephones, and/or other cable or other service-related devices, and customization settings and preferences. Additionally, if you rent your residence, we may have a record of whether landlord permission was required prior to installing our cable facilities as well as your landlord's name and address.

What kind of information do you collect if I use interactive or transactional services or television viewing controls?

When you use our interactive or other transactional services such as video on demand, for example, our systems may automatically collect certain information about your use of these services. Most of this information is not personally identifiable information and it is simply used, for example, to carry out a particular request you make using your remote control, set-top box, or other equipment. This may include information required to change your television channel, review listings in an electronic program guide, pause or fast forward through certain on demand programs, or invoke a calling feature, among other things. It may also include other in-

formation such as the time you actually use our services and the use of other features of our services, and which menus and menu screens are used most often and the time spent using them.

In order to carry out a particular request you make to watch a pay-per-view program or purchase a product, service, or feature, for example, our system may collect certain personally identifiable information. This information typically consists of account and billing-related information such as the pay-per-view programs or other products, services, or features ordered so that you may be properly billed for them. Follow your program guide commands or any special instructions on your video screen when you make these transactional requests. These commands and instructions will explain your choices so that you can complete or cancel your requests as you wish.

What kind of information do you collect and use to improve your cable services and deliver relevant advertising?

Our cable systems may collect anonymous and/or aggregate information using set-top boxes and other equipment. We use this information to determine which programs are most popular, how many people watch a program to its conclusion, and whether people are watching commercials, for example. As described below under "How does Comcast use personally identifiable information and CPNI?", we may provide subscriber lists or certain anonymous and/or aggregate information to third parties working on our behalf such as audience measurement or market research firms, for example. These firms may combine this information with other aggregated or non-aggregated demographic information (such as census records) to provide us with audience analysis data though we will require them to remove personally identifiable information about our subscribers from this data. We use this information to improve our cable television service and other services and make programming and advertising more relevant to our subscribers. We may also use this information to distribute and deliver relevant programming and advertising to you without disclosing personally identifiable information about you to programmers or advertisers. In addition to this privacy notice, we may provide additional notices to you regarding specific advertising or other initiatives. These notices will describe the initiatives in greater detail and may, as appropriate, contain information you can use to choose to participate, or not participate, in these initiatives.

II. Use

How does Comcast use personally identifiable information and CPNI?

We collect, maintain, and use personally identifiable information and CPNI as permitted by the Cable Act and the Telecommunications Act and other applicable laws. We use this information primarily to conduct business activities related to providing you with our cable service and other services, and to help us detect theft of service. Generally speaking, we use personally identifiable information in connection with:

- billing and invoicing;
- administration;
- surveys;
- collection of fees and charges;
- marketing;
- service delivery and customization;
- maintenance and operations;
- technical support;
- hardware and software upgrades; and
- fraud prevention.

More specifically, we also use personally identifiable information to:

- install, configure, operate, provide, support, and maintain our cable service and other services;
- confirm you are receiving the level(s) of service requested and are properly billed;
- identify you when changes are made to your account or services;
- make you aware of new products or services that may be of interest to you;
- understand the use of, and identify improvements to, our services;
- detect unauthorized reception, use, or abuse of our services;
- determine whether there are violations of any applicable policies and terms of service;
- manage the network supporting our services;
- configure cable service and other service-related devices; and
- comply with law.

The Telecommunications Act further permits Comcast to use, disclose, and permit access to CPNI obtained from our customers, either directly or indirectly, to:

- initiate, render, bill, and collect for telecommunications services;
- protect our rights and property, and protect our users of these services and other carriers from fraudulent, abusive, or unlawful use of, or subscription to, these services;
- provide any inbound telemarketing, referral, or administrative services to you for the duration of the call, if you initiated the call and you approve of the use of this information to provide these services; and
- to provide call location information concerning the user of a commercial mobile phone service.

With respect to phone services, unless we obtain your approval in accordance with our policies described below under "How do I give or withhold my approval for Comcast to use CPNI to market additional products and services to me?" Comcast may not use CPNI to market products and services to you other than the phone services.

Comcast transmits, and may collect and store for a period of time, personally identifiable and non-personally identifiable information about you when you use our high-speed Internet and phone services to:

- send and receive e-mail, video mail, and instant messages;
- transfer and share files;
- make files accessible;
- visit websites;
- place or receive calls;
- leave and receive voice mail messages;
- use the SmartZone Communications Center or Comcast Digital Voice Center, as applicable;
- establish custom settings or preferences;
- communicate with us for support; or
- otherwise use the services and their features.

Our transmission, collection, and storage of this information is necessary to render the services. In certain situations, third-party service providers may transmit, collect, and store this information on our behalf to provide features of our services. These third parties are not permitted to use your personally identifiable information except for the purpose of providing these features. We may also combine personally identifiable information, which we collect as described in this notice as part of our regular business records, with personally identifiable information obtained from third parties for the purpose of creating an enhanced database or business records. We may use this database and these business records in marketing and other activities related to our cable service and other services. We also maintain records of research concerning subscriber satisfaction and viewing habits, which are obtained from subscriber interviews and questionnaires.

III. Disclosure

Under what circumstances may Comcast disclose personally identifiable information to others?

Comcast considers the personally identifiable information contained in our business records to be confidential. The Cable Act authorizes Comcast as a cable operator to disclose personally identifiable information concerning any subscriber for the following purposes if the disclosure is:

- necessary to render, or conduct a legitimate business activity related to, the cable service or other services provided to the subscriber;
- required by law or legal process (described below under "When is Comcast required by law to disclose personally identifiable information and CPNI by law?"); or
- of the names and addresses of subscribers for "mailing list" or other purposes (subject to each subscriber's right to prohibit or limit this disclosure and the CPNI Policy described below under "How do I place myself on Comcast's 'do not call' and 'do not mail' lists?").

The Cable Act prohibits us from disclosing personally identifiable information concerning any subscriber for any purposes other than those listed above without the subscriber's prior written or electronic consent.

To whom may Comcast disclose personally identifiable information?

We may disclose personally identifiable information as provided for in the Cable Act when it is necessary to render, or conduct a legitimate business activity related to, the cable service or other services we provide to you. These kinds of disclosures typically involve billing and collections, administration, surveys, marketing, service delivery and customization, maintenance and operations, and fraud prevention, for example. We may also collect, use, and disclose information about you in non-personally identifiable or aggregate formats, such as ratings surveys and service usage and other statistical reports, which do not personally identify you, your particular viewing habits, or the nature of any transaction you have made over the cable system. The frequency of any disclosure of personally identifiable information varies in accordance with our business needs and activities. The Cable Act authorizes Comcast as a cable operator to disclose limited personally identifiable information to others, such as charities, marketing organizations, or other businesses, for cable or non-cable "mailing list" or other purposes. From time to time we may disclose your name and address for these purposes. However, you have the right to prohibit or limit this kind of disclosure by contacting us by telephone at 1-800-COMCAST or by sending us a written request as described below under "How do I contact Comcast?" Any "mailing list" and related disclosures that we may make are limited by the Cable Act to disclosures of subscriber names and addresses where the disclosures do not reveal, directly or indirectly, (i) the extent of any viewing or other use by the subscriber of a cable service or other service provided by us; or (ii) the nature of any transaction made by the subscriber over our cable system.

We may sometimes disclose personally identifiable information about you to our affiliates or to others who work for us. We may also disclose personally identifiable information about you to outside auditors, professional advisors, service providers and vendors, potential business merger, acquisition, or sale partners, and regulators. We make these disclosures as provided for in the Cable Act. Typically, we make these disclosures when the disclosure is necessary to render, or conduct a legitimate business activity related to, the cable service or other services we provide to you. We may be required by law or legal process to disclose certain personally identifiable information about you to lawyers and parties in connection with litigation and to law enforcement personnel.

If we (or our parent company) enter into a merger, acquisition, or sale of all or a portion of our assets, subscribers' personally identifiable information will, in most instances, be one of the items transferred as part of the transaction. If this notice will be changed as a result of a transaction like that, you should refer below under "Will Comcast notify me if it changes this notice?"

We may also use or disclose personally identifiable information about you without your consent to protect our customers, employees, or property, in emergency situations, to enforce our rights under our terms of service and policies, in court or elsewhere, and as otherwise permitted by law.

When may Comcast disclose personal information to others in connection with phone service?

Comcast may disclose to others personally identifiable information in connection with features and services such as Caller ID, 911/E911, and directory services as follows:

- We may transmit your name and/or telephone number to be displayed on a Caller ID device unless you have elected to block such information. Please note that Caller ID blocking may not prevent the display of your name and/or telephone number when you dial certain business or emergency numbers, 911, 900 numbers, or toll-free 800, 888, 877, or 866 numbers.
- We may provide your name, address, and telephone number to public safety authorities and their vendors for inclusion in E911 databases and records, inclusion in "reverse 911" systems, or to troubleshoot 911/E911 record errors.
- We may publish and distribute, or cause to be published and distributed, telephone directories in print, on the Internet, and on disks. Those telephone directories may include subscriber names, addresses, and telephone numbers, without restriction to their use.
- We may also make subscriber names, addresses, and telephone numbers available, or cause such subscriber information to be made available, through directory assistance operators.
- We may provide subscribers' names, addresses, and telephone numbers to unaffiliated directory publishers and directory assistance providers for their use in creating directories and offering directory assistance services.
- Once our subscribers' names, addresses, and telephone numbers appear in telephone directories or directory assistance, they may be sorted, packaged, repackaged and made available again in different formats by anyone.

We take reasonable precautions to ensure that non-published and unlisted numbers are not included in our telephone directories or directory assistance services, but we cannot guarantee that errors will never occur.

When is Comcast required to disclose personally identifiable information and CPNI?

We make every reasonable effort to protect subscriber privacy as described in this notice. Nevertheless, we may be required by law to disclose personally identifiable information or individually identifiable CPNI about a subscriber. These disclosures may be made with or without the subscriber's consent, and with or without notice, in compliance with the terms of valid legal process such as a subpoena, court order, or search warrant.

For subscribers to our cable television service, the Cable Act requires Comcast as a cable operator to disclose personally identifiable information to a third-party or governmental entity in response to a court order. If the

court order is sought by a non-governmental entity, we are required to notify the subscriber of the court order. If the court order is sought by a governmental entity, the Cable Act requires that the cable subscriber be afforded the opportunity to appear and contest in a court proceeding relevant to the court order any claims made in support of the court order. At the proceeding, the Cable Act requires the governmental entity to offer clear and convincing evidence that the subject of the information is reasonably suspected of engaging in criminal activity and that the information sought would be material evidence in the case.

For subscribers to our high-speed Internet and phone services, the Cable Act requires Comcast to disclose personally identifiable information and individually identifiable CPNI to a private third party in response to a court order, and we are required to notify the subscriber of the court order. The Cable Act requires us to disclose personally identifiable information and individually identifiable CPNI about subscribers to high-speed Internet and phone services to a government entity in response to a subpoena, court order, or search warrant, for example. We are usually prohibited from notifying the subscriber of any disclosure of personally identifiable information to a government entity by the terms of the subpoena, court order, or search warrant.

How does Comcast protect personally identifiable information?

We follow industry-standard practices to take such actions as are necessary to prevent unauthorized access to personally identifiable information by a person other than the subscriber or us. However, we cannot guarantee that these practices will prevent every unauthorized attempt to access, use, or disclose personally identifiable information.

How long does Comcast maintain personally identifiable information?

Comcast maintains personally identifiable information about you in our regular business records while you are a subscriber to our cable service or other services. We also maintain this information for a period of time after you are no longer a subscriber if the information is necessary for the purposes for which it was collected or to satisfy legal requirements. These purposes typically include business, legal, or tax purposes. If these purposes no longer apply, we will destroy the information according to our internal policies and procedures.

IV. Customer Access and Choice

How can I see my personally identifiable information or CPNI and correct it, if necessary?

You may examine and correct, if necessary, the personally identifiable information regarding you that is collected and maintained by Comcast in our regular business records. In most cases, the personally identifiable information contained in these records consists solely of billing and account information. We will correct our records if you make a reasonable

showing that any of the personally identifiable information we have collected about you is inaccurate.

If you have Internet access, you can view and change certain information yourself as follows:

- For accounts you have established at the Comcast.com website, use the Sign In or My Account (or similar) feature at www.comcast.com;
- For high-speed Internet accounts, use the Sign In or My Account (or similar) feature at www.comcast.net;
- For Comcast Digital Voice accounts, use the SmartZone Communications Center or Comcast Digital Voice Center, as applicable, using the Sign In or My Account (or similar) feature at www.comcast.net/digitalvoicecenter.

You may also examine the records containing your personally identifiable information at your local Comcast office upon reasonable prior notice to us and during our regular business hours. If you wish to examine these records, please contact us by mail or telephone at 1-800-COMCAST, giving us a reasonable period of time to locate and, if necessary, prepare the information for review, and to arrange an appointment. You will only be permitted to examine records that contain personally identifiable information about your account and no other account.

If you make an affirmative, written request for a copy of your CPNI, we will disclose the relevant information we have to you at your account address of record, or to any person authorized by you, if we reasonably believe the request is valid. However, subscribers to our phone services should be aware that we generally do not provide them with records of any inbound or outbound calls or other records that we don't furnish in the ordinary course of business (for example, as part of a bill) or which are available only from our archives, without valid legal process such as a court order. In addition, we cannot correct any errors in customer names, addresses, or telephone numbers appearing in, or omitted from, our or our vendors' directory lists until the next available publication of those directory lists. Further, we may have no control over information appearing in the directory lists or directory assistance services of directory publishers or directory assistance providers which are not owned by us or our subsidiaries.

Comcast reserves the right to charge you for the cost of retrieving and photocopying any documents that you request.

How do I give or withhold my approval for Comcast to use CPNI to market additional products and services to me?

In addition to Comcast Digital Phone and Comcast Digital Voice, various direct and indirect subsidiaries of Comcast Corporation offer many communications-related services, such as Comcast High-Speed Internet services. From time to time we would like to use the CPNI information we

have on file to provide you with information about our communications-related products and services or special promotions. Our use of CPNI may also enhance our ability to offer products and services tailored to your specific needs.

We would like your approval so that we, our agents, affiliates, joint venture partners, and independent contractors may use this CPNI to let you know about communications-related services other than those to which you currently subscribe that we believe may be of interest to you. If you approve, you must affirmatively tell us by opting in to this use of CPNI. You may approve (and later deny or withdraw a prior approval) our right to use your CPNI for this purpose by calling the numbers listed below. Our CPNI Policy contained in this notice is effective December 8, 2007.

Service	Call this Number
Comcast Digital Phone & Comcast Digital Voice	1-800-COMCAST
Comcast Business Communications & Comcast Long Distance	1-888-262-7300

Comcast also offers various other services that are not related to the services to which you subscribe. Under CPNI rules, some of those services, such as Comcast cable television services, are considered to be non-communications related products and services. Occasionally, you may be asked during a telephone call with one of our representatives for your oral consent to Comcast's use of your CPNI for the purpose of providing you with an offer for non-communications related products and services. If you provide your oral consent for Comcast to do so, Comcast may use your CPNI only for the duration of that telephone call in order to offer you additional services.

If you deny or restrict your approval for us to use your CPNI, you will suffer no effect, now or in the future, on how we provide any services to which you subscribe. Any denial or restriction of your approval remains valid until your services are discontinued or you affirmatively revoke or limit such approval or denial.

How do I place myself on Comcast's "do not call" and "do not mail" lists?

You may contact Comcast at 1-800-COMCAST to ask us to put your name on our internal company "do not call" and "do not mail" lists so that you do not receive marketing or promotional telephone calls or postal mail from us or made at our request. You also have the right to prohibit or limit disclosure of your personally identifiable information for "mailing list" or other purposes as described above in this notice by contacting us at 1-800-COMCAST.

Comcast's use of your account information for marketing and promotional activities is also subject to your right to limit or restrict us from making those offers as described above in "How do I give or withhold my approval for Comcast to use CPNI to market additional products and services to me?" in this notice.

If you prefer to contact Comcast in writing instead of by telephone, you may send a written request to the address listed below under "How do I contact Comcast?". Be sure to include your name and address, your Comcast account number, and a daytime telephone number where you can be reached in the event we have any questions about your request. The written request should be signed by the person who is identified in our billing records as the subscriber. If you have a joint account, a request by one party will apply to the entire account. If you have multiple accounts, your notice must separately identify each account covered by the request.

What e-mail communications will Comcast send to me and how do I manage them?

We may send a welcome e-mail and sometimes other information to new subscribers to our cable service and other services (including each new secondary account holder, where applicable). We may also send service-related announcements to our subscribers from time to time. For example, we may send you an e-mail announcement about a pricing change, a change in operating policies, a service appointment, or new features of one or more of the cable service or other services you receive from us. You may not opt-out of these service-related communications. If you fail to check your primary e-mail address for service-related announcements, you may miss important information about our services, including legal notices, for example.

We reserve the right to send you promotional or commercial e-mail as permitted by applicable law. You can manage the promotional or commercial e-mails Comcast may send to you by following the instructions contained in the e-mails or by going to the web page located at www.comcast.com/preferences and following the directions there. We may ask for additional information on this preferences page such as your zip code, for example. By providing this additional information to us we will be able to better inform you of the availability of special offers and promotions in your area. If you no longer wish to receive these e-mails you may opt-out of receiving them by going to the same page and changing your contact preferences.

What can I do if I think my privacy rights have been violated?

If you believe that you have been aggrieved by any act of ours in violation of the Cable Act, we encourage you to contact us directly as described below in "How do I contact Comcast?" in order to resolve your question or concern. You may also enforce the limitations imposed on us by the Cable Act as applicable with respect to your personally identifiable information through a civil lawsuit seeking damages, attorneys' fees, and lit-

igation costs. Other rights and remedies may be available to you under federal or other applicable laws as well.

Will Comcast notify me if it changes this notice?

As required by the Cable Act, we will provide you with a copy of this customer privacy notice at the time we enter into an agreement to provide any cable service or other service to you, and annually afterwards, or as otherwise permitted by law. You can view the most current version of this notice by going to www.comcast.com, searching for "privacy policy," and selecting the appropriate link.

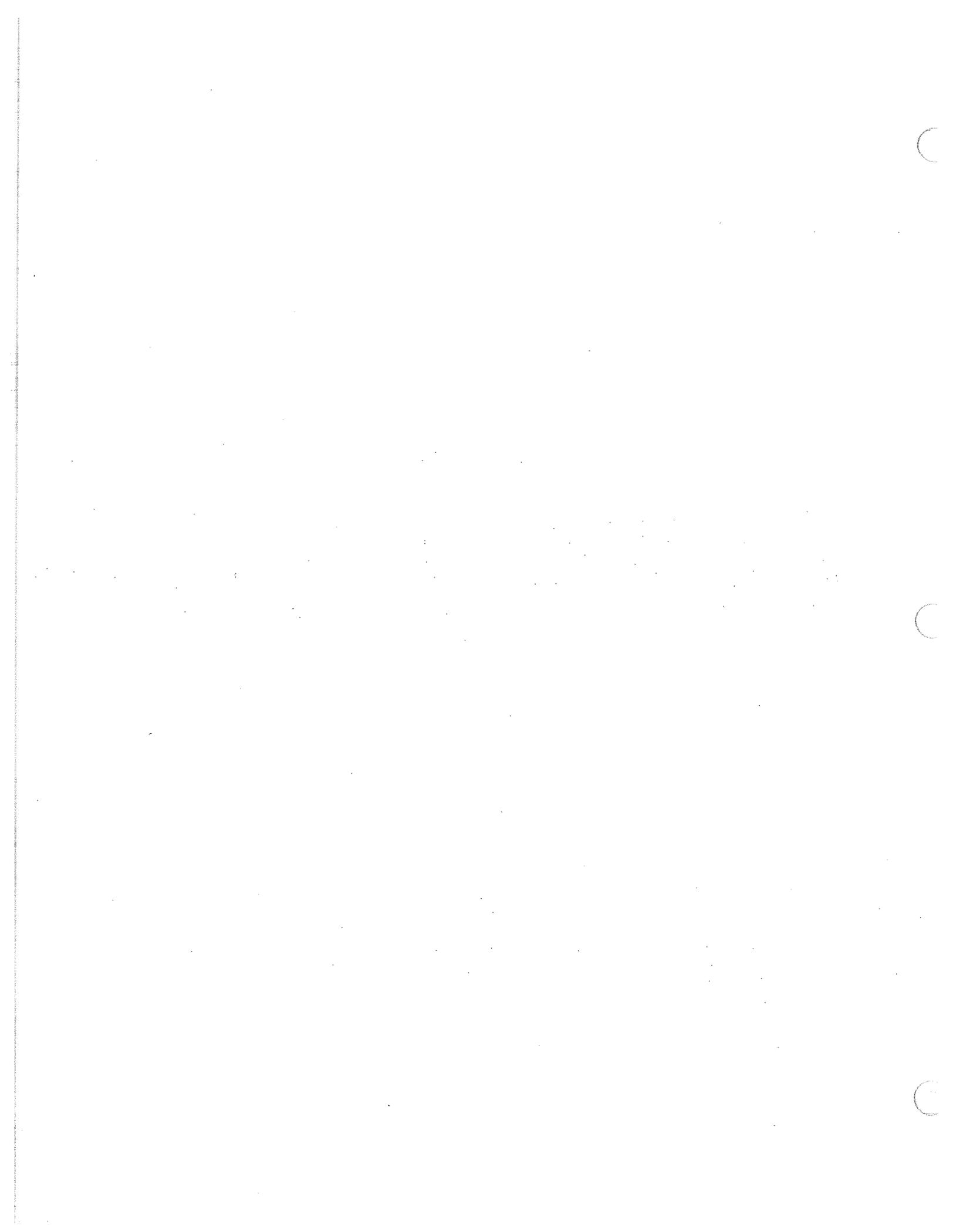
We may modify this notice at any time. We will notify you of any material changes through written, electronic, or other means and as otherwise permitted by law. If you find the changes to this notice unacceptable, you have the right to cancel your service. If you continue to use the service following notice of the changes, we will consider that to be your acceptance of and consent to the changes in the revised privacy notice. This includes your consent for any personally identifiable information that we may collect and use starting on the effective date of the revised notice, as well as for any personally identifiable information that we have collected prior to the effective date of the revised notice. However, we will only consider your continued use of the service to be your acceptance of and consent to changes in the revised privacy notice for changes made after December 31, 2006.

How do I contact Comcast?

If you have any questions or suggestions regarding this privacy notice, or wish to contact us about your personal information, please reach us as follows:

Phone: 1-800-COMCAST
Web site: www.askcomcast.com/contactus.asp
Mail: Comcast Cable Communications, LLC
Attn: Law Department - Customer Privacy Notice
One Comcast Center
Philadelphia, PA 19103-2838

Revised and effective: January 1, 2009

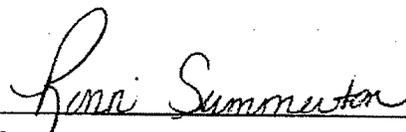


AFFIDAVIT

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Customer Annual Notice

I, Ronni Summerton, certify that Comcast of Connecticut/Georgia/ Massachusetts/New Hampshire/New York/North Carolina/Virginia/Vermont, LLC, Comcast of Maine/New Hampshire, Inc., Comcast of Massachusetts/New Hampshire, LLC and Comcast of New Hampshire, Inc. complied with New Hampshire RSA 53-C:3-d (Notice to Subscribers Regarding Quality of Service) by providing each customer located in the communities attached hereto an insert regarding 1) **Customer Privacy Notice**, 2) **Important Information** and 3) **Notice to Customers Regarding Equipment Compatibility & Important Information**. Each notice was submitted with subscriber bills in February, September and September of 2012 respectively.



Signature

Ronni Summerton

Print Name

January 14, 2013

Date

Attachment

Re: Customer Annual Notice: Affidavit Attachment

Comcast customers in the following communities received an insert in their monthly billing statement during 2010 regarding 1) *Customer Privacy Notice*, 2) *Important Information* and 3) *Notice to Customers Regarding Equipment Compatibility & Important Information*:

Allenstown	Epping	Londonderry	Sandown
Alstead	Epsom	Loudon	Seabrook
Amherst	Exeter	Madbury	Somersworth
Andover	Francestown	Manchester	South Hampton
Antrim	Fremont	Meridan	Stratham
Atkinson	Gilsum	Merrimack	Sunapee
Auburn	Goffstown	Milford	Temple
Bedford	Grantham	Mont Vernon	Walpole
Bennington	Greenland	Nashua	Weare
Boscawen	Greenville	New Boston	Wilmot
Bow	Hampstead	Newcastle	Wilton
Brentwood	Hampton	New Ipswich	Winchester
Canaan	Hampton Falls	Newfields	Windham
Candia	Hancock	Newington	
Charlestown	Hanover	Newmarket	
Chester	Henniker	Newport	
Chesterfield	Hill	Newton	
Chichester	Hillsborough	North Hampton	
Claremont	Hinsdale	Nottingham	
Concord	Hooksett	Pelham	
Cornish	Hopkinton	Pembroke	
Danbury	Hudson	Peterborough	
Danville	Jaffrey	Plaistow	
Deering	Kensington	Portsmouth	
Derry	Kingston	Portsmouth Naval Shipyard	
Dover	Langdon	Raymond	
Durham	Lebanon	Rollinsford	
East Kingston	Lee	Rye	
Enfield	Litchfield	Salem	