

TIF Districts & CIP Summary

Budget Summary

	2016	2017	2018	2018	2019
	Actual	Actual	Budgeted	Estimated	Budget
Revenue					
Capital Projects	\$20,047,222	\$17,483,308	\$13,283,674	\$13,283,674	\$13,641,908
N End Opportunity Corridor TIF	\$463,281	\$498,741	\$493,156	\$503,392	\$510,520
Sears Block TIF District	\$741,353	\$777,242	\$1,076,103	\$1,076,227	\$1,046,530
Penacook Village TIF District	\$56,351	\$58,558	\$59,365	\$59,754	\$60,595
Total Revenue	\$21,308,207	\$18,817,849	\$14,912,298	\$14,923,047	\$15,259,553
Expense					
Capital Projects	\$20,047,222	\$17,483,308	\$13,283,674	\$13,283,674	\$13,641,908
N End Opportunity Corridor TIF	\$341,053	\$199,916	\$213,480	\$213,480	\$244,280
Sears Block TIF District	\$926,767	\$885,088	\$978,809	\$974,812	\$1,005,005
Penacook Village TIF District	\$48,988	\$51,688	\$54,430	\$54,430	\$58,410
Total Expense	\$21,364,030	\$18,619,999	\$14,530,393	\$14,526,396	\$14,949,603

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Tax Increment Finance (TIF) Districts

The City currently has three Tax Increment Finance (TIF) Districts. These Districts were enacted in accordance with NH RSA 162-K. In accordance with State law, the City has the ability to capture and retain tax revenues generated by new development constructed within each TIF District after their enactment. These captured revenues are used to support debt service incurred for infrastructure improvements within the TIF Districts, as well as operating and administrative costs.

Combined, these TIF Districts encompass approximately 137 acres of land. Since their inception, the City has made a combined investment of \$31,945,080 in infrastructure improvements within these Districts. These investments have served as a catalyst for \$89,710,640 in new assessed value generated by several real estate development projects (FY 2019 estimate).

An overview of each TIF District follows. More specific information concerning the financial details for each TIF District is included elsewhere in this document.

- 1) The **North End Opportunity Corridor Tax Increment Finance District (NEOCTIF)** was established on March 23, 1998, and most recently amended on April 14, 2014. This district was established to facilitate cleanup and redevelopment of the former Concord Lumber property and surrounding parcels in the vicinity of Horseshoe Pond and Exit 15 on Interstate 93. Since 1998, the City's total capital investment in the NEOCTIF District has been \$7,796,200. To date, this investment has yielded \$51,079,200 in new private development (FY 2019 estimate). Presently, the NEOCTIF District encompasses approximately 67.7 acres.
- 2) The **Sears Block (a.k.a. "Capital Commons") Tax Increment Finance District (SBTIF)** was established on September 8, 2003, and most recently amended on July 30, 2014. This district was established to facilitate cleanup and redevelopment of the former Sears Block and surrounding properties located in downtown Concord. The former Sears Block is now occupied by the Capital Commons Office Building and Parking Garage. Since 2003, the City's total capital investment in the SBTIF District has been \$22,794,840. To date, this investment has served as a catalyst for \$36,325,840 in new private development (FY 2019 estimate). This figure excludes portions of the Endicott Hotel, as well as properties at 5-7 South State Street and 15 Pleasant Street, which are currently subject to RSA 79-E Community Revitalization Tax Relief abatements, as well as ongoing renovations to other properties in the District which have not yet been completed. Presently, the SBTIF District encompasses approximately 21 acres.
- 3) The **Penacook Village Tax Increment Finance District (PVTIF)** was established on June 14, 2010, and most recently amended on June 9, 2014. This district was established to facilitate cleanup and redevelopment of the former Allied Leather Tannery Site and surrounding properties in Penacook Village. Since 2010, the City's total capital investment in the PVTIF District has been \$1,354,040. This figure excludes \$3.673+/- million for acquisition and cleanup of the Allied Leather Tannery and Amazon Realty sites. To date, the City's investment in TIF improvements has yielded \$1,745,600 in new private development (FY 2019 estimate). Presently, the PVTIF District encompasses approximately 47.1 acres.

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NEOCTIF Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$493,156	\$503,392	\$510,520
Expense	\$213,480	\$213,480	\$244,280
Net Income (Loss)		\$289,912	\$266,240
Beginning Working Capital		\$1,032,377	\$1,322,289
Ending Working Capital		\$1,322,289	\$1,588,529

NEOCTIF Fund Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Property Taxes-NEOCTIF	\$460,960	\$494,118	\$490,156	\$490,272	\$500,520
Investment Income	\$2,321	\$4,624	\$3,000	\$13,120	\$10,000
Total Revenue	\$463,281	\$498,741	\$493,156	\$503,392	\$510,520
Expense					
Outside Services	\$1,320	\$7,200	\$19,000	\$19,000	\$38,000
Debt Service	\$200,984	\$47,031	\$41,480	\$41,480	\$45,630
Transfer Out	\$138,749	\$145,685	\$153,000	\$153,000	\$160,650
Total Expense	\$341,053	\$199,916	\$213,480	\$213,480	\$244,280

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North End Opportunity Corridor Tax Finance District

The FY 2019 projected total incremental assessed value of new development constructed within the NEOCTIF District since its establishment in 1998 is \$51,079,200.

In 2005, the City began to release a portion of the captured tax revenues generated by the new development within the District to support the City's General Fund, as well as those of other taxing authorities such as the County and Concord School District. This had no negative impact on the District's ability to meet current debt service or maintenance cost obligations, as real estate development within the District has significantly surpassed the expectations of the City's original financial pro forma. The amount of increment initially allocated to support the General Fund in FY 2005 was \$16,462,800. In FY 2019, the City will allocate \$33,712,272 (or 66% of total incremental assessed valuation) to be used in determining the amount needed to be raised through taxation, thereby retaining \$17,366,928 in value to support the NEOCTIF's debt service and operating costs.

The NEOCTIF District was originally set to terminate at the end of FY 2019. However, this date was extended due to the appropriation of \$1,050,000, including \$600,000 in bonds, to acquire the former Tsunis property for the extension of Storrs Street to Constitution Avenue, as proposed in the City's Capital Improvement Program (CIP #18). The \$600,000 bond issuance was sold in January 2015 with a 20-year term, thereby extending the District's sunset date to FY 2037. The FY 2017 Budget contemplated appropriating \$400,000 for CIP #18 Storrs Street Extension North. However, these funds were ultimately not appropriated as City Administration determined it would be premature to proceed with final design of Storrs Street Extension North given ongoing efforts by the State of New Hampshire concerning future widening of Interstate 93 and potential impacts associated therewith for CIP #18. The FY 2019 CIP tentatively includes \$7,300,000 in FY 2021 for final design and construction of the new roadway to be supported by the funds generated by the TIF District. Water and sewer improvements associated with the roadway would be financed by the Water and Sewer funds, respectively. Timing of funding for CIP #18 remains subject to final design of the I-93 Bow / Concord Widening Project by the State of New Hampshire.

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SBTIF Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$1,076,103	\$1,076,227	\$1,046,530
Expense	\$978,809	\$974,812	\$1,005,005
Net Income (Loss)		\$101,415	\$41,525
Beginning Working Capital		\$100,192	\$201,607
Ending Working Capital		\$201,607	\$243,132

SBTIF Fund Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Property Taxes-Sears Block TIF	\$738,208	\$776,610	\$1,075,903	\$1,076,035	\$1,046,330
Investment Income	\$781	\$632	\$200	\$192	\$200
Finance Charges	\$2,365	\$0	\$0	\$0	\$0
Total Revenue	\$741,353	\$777,242	\$1,076,103	\$1,076,227	\$1,046,530
Expense					
Outside Services	\$2,425	\$2,800	\$10,030	\$10,030	\$16,000
Debt Service	\$250,987	\$263,561	\$293,767	\$289,770	\$295,370
Transfer Out	\$673,355	\$618,727	\$675,012	\$675,012	\$693,635
Total Expense	\$926,767	\$885,088	\$978,809	\$974,812	\$1,005,005

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Sears Block Tax Finance District

The FY 2019 projected total incremental assessed value of new development constructed within the Sears Block TIF (SBTIF) District since its establishment in 2003 is \$36,325,840. This is a slight reduction from the FY2018 amount of \$38,122,050 due to ongoing renovations of certain properties within the District.

Property tax revenues generated by the incremental assessed value are retained by the District to support debt service and operating expenses. This value includes all new development within the District, but excludes those properties which are currently receiving RSA 79-E Community Revitalization Tax Relief Incentives. Such properties include the residential portion of the Endicott Hotel (79-E will expire on April 1, 2019), as well as 5-7 South State Street and 15-17 Pleasant Street (RSA 79-E is projected to expire on March 31, 2025 for both, respectively).

Since its inception in 2003, the City has appropriated \$22,974,840 for infrastructure improvements and other investments within the District. This figure includes appropriations for the CIP #460 Downtown Complete Streets Project, as well as the acquisition and future demolition of the former NH Employment Security property at 32 South Main Street.

The FY 2019 budget continues the practice of transferring TIF revenues to the General Fund and Parking Fund for the purposes of: 1) reimbursing these funds for past investments in the Capital Commons Parking Garage project, and 2) transferring debt service costs traditionally supported by the General Fund and Parking Fund for the Capital Commons Project to the SBTIF.

Specifically, in FY 2019, the SBTIF will transfer \$225,675 for current and past debt service associated with the \$2,281,500 General Fund supported bond issued for the Capital Commons Project in 2007. Also, \$184,795 shall be transferred to the General Fund to support the \$2.5 million bond for the Complete Streets Project (CIP #460). In addition, \$21,670 will be transferred to the General Fund to defray costs for administration of the SBTIF.

The SBTIF will also transfer \$223,910 to the Parking Fund in FY 2019. As initiated in FY 2016, the SBTIF will continue to absorb a portion of debt service payments associated with \$7,109,000 in Parking Fund supported bonds previously issued for the Capital Commons Project in 2005 and 2007. This amount will be \$215,760 in FY 2019.

During FY 2017, the SBTIF began supporting a portion of a new full-time maintenance position for the Downtown Services Team. This practice will continue in FY 2019 and beyond. The TIF will support this position in the amount of \$37,585 in FY 2019. Approximately 53% of the Complete Streets Project is located within the SBTIF; therefore, financial support, to the extent the TIF can afford to make such investments, is appropriate.

The cost of maintaining the landscaping and plaza at the Storrs Street (Capital Plaza) Parking Garage is included within the SBTIF, as are the costs of maintaining the grounds at the former NH Employment Security building at 32 South Main Street.

When the SBTIF District was first established in 2003, it was anticipated that it would terminate when debt service was to be fully repaid on June 30, 2027. However, this date has been extended to FY 2035 with the appropriation of \$1,990,000 in bonded debt for redevelopment of the NH Employment Security Property at 32-34 South Main Street, \$1.52 million in bonded debt for installation of underground utilities within a section of South Main Street, and \$2.5 million in bonded debt for the construction of CIP #460 Downtown Complete Streets Project. It is anticipated the District will terminate on or about FY 2035. However, this date may fluctuate depending upon future development in the District creating incremental value, or additional investments in infrastructure improvements supported by the District.

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PVTIF Fund Summary

	2018 Budgeted	2018 Estimated	2019 Budget
Revenue	\$59,365	\$59,754	\$60,595
Expense	\$54,430	\$54,430	\$58,410
Net Income (Loss)		\$5,324	\$2,185
Beginning Working Capital		\$84,001	\$89,325
Ending Working Capital		\$89,325	\$91,510

PVTIF Fund Detail

	2016 Actual	2017 Actual	2018 Budgeted	2018 Estimated	2019 Budget
Revenue					
Property Taxes-Penacook TIF	\$56,126	\$58,198	\$59,165	\$59,214	\$60,395
Investment Income	\$225	\$360	\$200	\$540	\$200
Total Revenue	\$56,351	\$58,558	\$59,365	\$59,754	\$60,595
Expense					
Outside Services	\$6,570	\$9,920	\$12,825	\$12,825	\$17,050
Debt Service	\$35,800	\$35,077	\$34,580	\$34,580	\$33,980
Transfer Out	\$6,618	\$6,690	\$7,025	\$7,025	\$7,380
Total Expense	\$48,988	\$51,688	\$54,430	\$54,430	\$58,410

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Penacook Village Tax Increment Finance District

The FY 2019 projected total incremental assessed value of new real estate development within the Penacook Village TIF (PVTIF) District, since its enactment in 2010, is \$1,745,600. This amount is largely associated with the new medical office building located at 4 Crescent Street. This amount is captured by the PVTIF District and is available to support the District's operating, administration, and debt service costs.

Accounting for debt service and operating costs, the District will generate a modest surplus, which shall be retained by the PVTIF to finance additional improvements, as well as to provide a financial reserve to offset potential fluctuations in property tax revenues that may result from appeals of assessed valuations in the future.

Presently, the PVTIF District is scheduled to terminate when existing debt service is fully repaid on June 30, 2032. However, this date will likely be extended should the City Council approve any additional appropriations to support redevelopment of the remaining City-owned portion of the former Allied Leather Tannery (CIP #508), or any other privately owned property within the District.

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CIP Introduction & Overview

Municipalities are empowered by NH RSA 674:5 to create a Capital Improvement Program (CIP) for the purpose of planning for the orderly and coordinated implementation of capital investments in facilities, infrastructure, and equipment for a period of at least six years. In Concord, capital projects are funded by a variety of sources, including, but not limited to, the General Fund (general obligation bonds, capital transfers/outlays, and reserve funds); impact fees, bonds and capital transfers supported by Enterprise Funds (airport, arena, golf, parking, water and sewer funds); as well as State and Federal grants. The City has been diligently preparing a CIP as part of its annual budget process since the early 1990s. In Concord, the process of preparing a CIP is governed, in part, by Article 2-2 of the City Code of Ordinances.

Since FY 2011, the City has employed a 10 year planning horizon for the CIP. This approach allows the City to better schedule major capital expenditures in order to help avoid spikes in the City's tax rate, as well as rates and charges assessed by the City's various enterprise funds.

Although the CIP includes projects scheduled over the next 10 years, the FY 2019 budget only appropriates funding for those projects scheduled for the upcoming fiscal year. Specifically, cash outlays and transfers from the General Fund, various reserve funds, as well as enterprise funds are appropriated as part of the City's annual budget adoption process. The bonded capital budget resolution appropriates most bonded projects at the time of budget adoption thereby alleviating the need to have separate appropriation actions throughout the year. Funding for certain projects has been omitted from the capital resolution – as denoted by an asterisk – as these projects require funds from the State/Federal government, or from donations, in order to move forward. Such projects will be presented for future City Council approval when confirmation for outside funding has been received. In other cases, asterisked projects are still preliminary in nature or are subject to ongoing discussions or negotiations with regulators or other third parties. In addition, projects supported by Tax Increment Financing are also asterisked due to statutorily mandated public hearing processes for appropriations, which shall occur separately from the budget adoption process. Funding commitments for the ensuing “out years” of the CIP (FY 2020 – 2028) will be reviewed as part of the budget adoption process for those respective fiscal years.

The capital improvement plan includes recurring and non-recurring projects. Recurring projects occur more than once during the planning horizon and are generally for the maintenance or replacement of an asset. For example, CIP #2 is for the scheduled replacement of information technology hardware and software that meets the definition of a capital purchase and it is an on-going project. Non-recurring projects are projects that create a new asset or substantially replace an existing one and require a new level of maintenance or staffing that has an associated future operating and maintenance costs. Future costs and revenues are estimated and carried in the operating fund's pro forma. As the project gets closer to the current fiscal year, the project specifications become clearer and associated costs can be refined. For large projects, the design phase typically includes a requirement for estimating operating and maintenance costs. When these costs and revenues come to fruition, they enter the budget through the Program Change Request (PCR) process. The process is designed to identify a change in the level of service delivered. Therefore, a non-recurring project by its very nature changes the level of service delivered to residents. Changes associated with non-recurring CIP projects fit into the PCR process well by providing detailed budgetary information that requires a considerable amount of effort and planning. This planning helps to ensure efficient and effective delivery of the new or expanded service that complements the new asset the City has procured. PCRs are identified in appendix C of the budget book. Since every budget does not have a non-recurring project, the PCRs in appendix C will not always contain non-recurring operating and maintenance costs for a capital project because that project has not come to fruition. When they do, the PCR(s) reflect both the annual costs, one time costs, and the current fiscal year's costs.

The proposed CIP runs from FY 2019 to FY 2028 and totals for all funding sources combined can be found in the section titled Capital Improvement Summary Listing. Projects for the current fiscal year and their associated funding source(s) can be found at the end of this section in the table titled Budget Listing by Funding Source. This table contains all fiscal year 2019 projects. However, not all projects will be funded through the current budget resolutions. Excluded projects are identified with an asterisk in the CIP tables and have been omitted from the capital appropriation in the current fiscal year's budget resolutions. Capital Outlay is a component of the CIP that is funded in the operating budget, commonly referred to as “Pay as You Go” capital. The table Appropriations by Funding Source immediately follows this section contains the capital appropriation by funding source for this fiscal year's budget appropriation.

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Selection and Prioritization of Capital Projects

In keeping with past practice, all capital projects proposed for FY 2019 were reviewed and recommended for funding if they satisfied one or more of the following criteria:

- 1) Project maintains or improves health, safety, or welfare of the general public or City personnel;
- 2) Project affects critically needed maintenance for key infrastructure, facilities, or equipment whereby deferred maintenance would severely impede municipal operations;
- 3) Project results in significant efficiencies or cost savings for delivery of municipal services;
- 4) Project better positions the City to undertake certain priority projects in the future;
- 5) A significant portion of the project can be financed by outside sources other than the General Fund, Special Revenue Funds, or Enterprise Funds; or,
- 6) Project implements a City Council goal or priority.

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Appropriations by Funding Source

	2019 Budget
General / G.O. Bonds	\$4,858,000
Golf / G.O. Bonds	\$75,000
Parking / G.O. Bonds	\$330,000
Sewer / G.O. Bonds	\$3,128,500
Trans From Airport / Capital Transfer	\$25,556
Trans From Arena / Capital Transfer	\$32,100
Trans From General / Capital Transfer	\$413,250
Trans From Parking / Capital Transfer	\$30,000
Trans From Sewer / Capital Transfer	\$94,375
Trans From Solid Waste / Capital Transfer	\$10,000
Trans From Trust / Equip Replace Reserve	\$102,000
Trans From Trust / Highway Reserve	\$1,900,000
Trans From Water / Capital Transfer	\$172,375
Water / G.O. Bonds	\$1,759,500
Sub Total	\$12,930,656

Repurposing by Funding Source

Airport / Capital Close-out	\$7,491
General / Capital Close-out	\$41,792
Sewer / Capital Close-out	\$627,814
Water / Capital Close-out	\$34,155
Sub Total	\$711,252
Total	\$13,641,908

Note: Capital Outlay appropriations are included in the respective operating fund budgets.

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Appropriations by Department

	2019 Budget
Assessing	
612 Assessing Software Upgrade and Data Conversion	\$40,000
Sub Total	\$40,000
Finance Purchasing	
130 Multi-Function Photocopy Machines	\$21,000
Sub Total	\$21,000
Information Technology	
2 Information Technology Hardware & Software Replacement	\$235,000
Sub Total	\$235,000
Police - Operations	
403 Parking Division Vehicle Replacement Program	\$70,000
484 Police Station Improvements	\$180,000
490 Police Department Records Management Microfilm Conversion	\$100,000
521 Police Firearms Range Improvements	\$160,000
522 Patrol Rifle Replacements	\$25,000
575 Police Vehicle & Equipment Replacement	\$150,000
595 Parking Meters	\$45,000
596 Surface Lots	\$66,792
598 TASER Replacement	\$40,000
607 Video System Replacement	\$110,000
616 Parking Division Technology	\$25,000
Sub Total	\$971,792
Fire	
4 Fire Department Vehicle Replacement	\$510,000
252 Fire Station Improvements	\$100,000
335 Thermal Imaging Cameras	\$30,000
376 Fire Department Hose & Equipment Replacement	\$20,000
561 Fire Alarm Infrastructure Replacement	\$55,000
573 Fire Department Personnel Protective Equipment	\$20,000
Sub Total	\$735,000
City Manager /Operation	
432 North State Street Parking Garage (Formerly Firehouse Block)	\$100,000
529 Storrs Street Parking Garage (Formerly Capital Commons)	\$95,000
Sub Total	\$195,000

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	2019 Budget
GS-Highway / Utilities	
78 Annual Highway Improvement Program	\$1,900,000
121 Vehicle & Equipment Replacement Program	\$998,000
Sub Total	\$2,898,000
 GS-Public Properties	
63 City Wide Recreation Facility Improvements	\$85,000
64 Arena Improvements	\$32,100
65 City Hall Renovations	\$130,000
75 General Airport Repairs	\$20,000
276 Facilities Condition Assessment	\$125,000
323 Combined Operations & Maintenance Facility (COMF) Improvements	\$550,000
551 Library Maintenance	\$100,000
576 General Facility Repairs	\$20,000
579 Downtown Squares	\$40,000
Sub Total	\$1,102,100
 GS-Sewer	
89 Hall Street Waste Water Treatment Plant Odor Control	\$500,000
104 Hall Street Waste Water Treatment Plant Improvements	\$2,486,357
410 Sewer Video Inspection Equipment	\$21,457
466 Penacook Waste Water Treatment Plant Improvements	\$225,000
Sub Total	\$3,232,814
 GS-Water	
88 Water Plant Improvements	\$118,000
244 Water Meter Replacement Program	\$125,000
372 Water System Pump Station Improvements	\$100,000
482 Water System Asset Management	\$90,000
Sub Total	\$433,000
 GS-Solid Waste	
447 Landfill Soil Vapor Extraction Systems	\$10,000
Sub Total	\$10,000
 CD-Community Planning	
574 Development Permitting Software	\$200,000
599 Zoning Update	\$100,000
Sub Total	\$300,000

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	2019 Budget
CD-Engineering Services	
83 Storm Water Improvements	\$775,000
85 Water Main Replacement	\$1,204,155
91 Sewer Main Rehabilitation and Construction	\$290,000
283 Traffic Signals and Traffic Operations Improvements	\$55,000
297 Geographic Information Systems (GIS)	\$116,000
383 New Airport Terminal Building	\$5,556
468 Reconstruct Taxiway A & Itinerant Ramp	\$7,491
479 Storm Water Enterprise Mechanism	\$60,000
518 Bridge and Dam Maintenance / Repairs	\$25,000
Sub Total	\$2,538,202
Library	
477 Library Equipment Replacement	\$10,000
Sub Total	\$10,000
Rec-Grounds	
51 White Park	\$30,000
52 Keach Park	\$60,000
55 Rolfe Park	\$60,000
56 Rollins Park	\$70,000
107 Golf Course Club House and Maintenance Buildings	\$100,000
235 Golf Course Grounds Improvements	\$310,000
528 Pocket Parks	\$20,000
530 Golf Course Equipment	\$75,000
557 Memorial Field	\$50,000
569 Parks and Cemeteries Small Turf Equipment	\$40,000
587 Cemetery Improvements	\$105,000
Sub Total	\$920,000
Total	\$13,641,908

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Capital Improvement Program 2019-2028

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

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

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Project #	Title	Department
484	Police Station Improvements	Police - Operations
490	Police Department Records Management Microfilm Conversion	Police - Operations
492	Runway Protection Zone (RPZ) Obstruction Removal	CD-Engineering Services
502	Whitney Road Extension	CD-Engineering Services
506	Historical Surveys	CD-Community Planning
512	Emergency Vehicle Repairs	GS-Highway / Utilities
515	Golf Course Winter Recreation Improvements	Rec-Grounds
518	Bridge and Dam Maintenance / Repairs	CD-Engineering Services
519	Manchester Street/Old Turnpike Road Intersection Improvements	CD-Engineering Services
520	Intersection Safety Improvements	CD-Engineering Services
521	Police Firearms Range Improvements	Police - Operations
522	Patrol Rifle Replacements	Police - Operations
527	Cardiac Monitor & AED Replacement Program	Fire
528	Pocket Parks	Rec-Grounds
529	Storrs Street Parking Garage (Formerly Capital Commons)	City Manager /Operation
530	Golf Course Equipment	Rec-Grounds
534	Tie Down Rehabilitation and Expansion	CD-Engineering Services
541	Regional Drive/Chenell Drive Intersection Improvements	CD-Engineering Services
543	Merrimack River Greenway Trail Project	CD-Engineering Services
550	Roundabout Maintenance	CD-Engineering Services
551	Library Maintenance	GS-Public Properties
555	Handgun Replacement	Police - Operations
557	Memorial Field	Rec-Grounds
560	Fire Training Facility	Fire
561	Fire Alarm Infrastructure Replacement	Fire
563	Master Plan Update	CD-Community Planning
567	Penacook Riverfront Parks	Rec-Grounds
569	Parks and Cemeteries Small Turf Equipment	Rec-Grounds
570	Pleasant/Warren/Fruit Intersection Improvements	CD-Engineering Services
571	I-393/Horseshoe Pond Drainage Improvements	CD-Engineering Services
572	Airport Master Plan	CD-Engineering Services
573	Fire Department Personnel Protective Equipment	Fire
574	Development Permitting Software	CD-Community Planning
575	Police Vehicle & Equipment Replacement	Police - Operations
576	General Facility Repairs	GS-Public Properties
579	Downtown Squares	GS-Public Properties
583	East Concord Fire Station	Fire
584	Replacement of CAT Transit Bus Vehicles	CD-Engineering Services
587	Cemetery Improvements	Rec-Grounds
588	Loudon Road Bridge Improvement Project	CD-Engineering Services
589	Downtown Corridor Streetscape Improvement Project	CD-Engineering Services

TIF Districts & CIP Summary

Project #	Title	Department
590	Downtown Civic District Sidewalk Replacement	CD-Engineering Services
594	New Central Fire Station	Fire
595	Parking Meters	Police - Operations
596	Surface Lots	Police - Operations
597	Parking Beacons	Police - Operations
598	TASER Replacement	Police - Operations
599	Zoning Update	CD-Community Planning
600	Impact Fee Ordinance Update	CD-Community Planning
601	Design Guidelines Update	CD-Community Planning
602	Iron Works Road Bridge Replacement Project	CD-Engineering Services
603	Washington Street Bridge Replacement Project	CD-Engineering Services
607	Video System Replacement	Police - Operations
609	Main Street Sign Panels	CD-Community Planning
610	Police Radio and Phone Line Recorder System	Police - Operations
611	Eastman Street Retaining Wall	CD-Engineering Services
612	Assessing Software Upgrade and Data Conversion	Assessing
615	Fiber Review and Replacement	Information Technology
616	Parking Division Technology	Police - Operations

City of Concord, New Hampshire

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Base Value for Debt Limits (1)	\$ 4,436,535,484	\$ 4,390,660,275	\$ 4,020,634,140	\$ 3,851,394,810	\$ 3,688,748,087	\$ 3,877,480,169	\$ 4,050,513,509	\$ 3,911,961,065	\$ 4,001,809,256	\$ 4,033,007,307
Legal Debt Limits (% of Base Value)										
General - 1.75% thru 1998, 3% 1999 on (2)	\$ 133,096,065	\$ 131,719,808	\$ 120,619,024	\$ 115,541,844	\$ 110,662,443	\$ 116,324,405	\$ 121,515,405	\$ 117,358,832	\$ 120,054,278	\$ 120,990,219
Water - 10% (2)	\$ 443,653,548	\$ 439,066,028	\$ 402,063,414	\$ 385,139,481	\$ 368,874,809	\$ 387,748,017	\$ 405,051,351	\$ 391,196,107	\$ 400,180,926	\$ 403,300,731
Issued Debt at June 30										
Total Issued Debt at June 30	\$ 66,311,626	\$ 68,036,092	\$ 66,429,838	\$ 66,632,593	\$ 67,234,223	\$ 69,162,800	\$ 72,161,009	\$ 76,554,459	\$ 81,679,007	\$ 89,693,668
Less Water Fund	(10,305,044)	(11,855,335)	(11,435,119)	(11,768,711)	(11,930,388)	(12,802,341)	(12,718,866)	(12,909,306)	(14,595,612)	(15,943,403)
Less Sewer Fund (3)	(14,367,749)	(14,707,852)	(15,519,027)	(13,973,463)	(14,059,897)	(14,819,785)	(14,228,732)	(13,770,736)	(16,861,971)	(18,773,712)
Less Tax Increment Debt (3)	(12,280,000)	(11,570,000)	(10,899,000)	(10,130,000)	(9,347,000)	(8,965,400)	(8,095,400)	(7,947,200)	(7,206,400)	(6,586,400)
Less Landfill Debt (3)	(1,621,196)	(1,375,946)	(1,136,332)	(900,425)	(668,901)	(442,001)	(218,732)	-	-	-
Authorized Unissued at June 30										
Total Authorized Unissued Debt at June 30	14,161,972	9,008,972	7,850,672	5,367,672	6,033,172	5,495,000	10,462,220	3,209,305	14,827,958	16,769,126
Less Golf Fund	-	-	-	(80,000)	(80,000)	(80,000)	(60,000)	(93,000)	(60,000)	(3,000)
Less Arena Fund	-	-	-	(475,000)	-	-	-	-	-	(76,500)
Less Solid Waste Fund	-	-	-	-	-	-	-	-	-	-
Less Water Fund	(3,017,000)	(1,130,500)	(697,000)	(175,000)	(150,000)	-	-	(136)	(36,500)	(136,500)
Less Sewer Fund (3)	(2,570,672)	(1,390,672)	(392,672)	(552,672)	(2,168,172)	-	-	-	(36,500)	(136,500)
Less Tax Increment Debt (3)	-	-	(285,000)	(285,000)	-	-	-	-	-	-
Total Debt Subject to general limit	\$ 36,311,937	\$ 35,014,759	\$ 33,916,360	\$ 33,659,994	\$ 34,863,037	\$ 37,548,273	\$ 47,301,499	\$ 45,043,386	\$ 57,709,982	\$ 64,806,779
Legal Debt Margin										
General	96,784,128	96,705,049	86,702,665	81,881,850	75,799,406	78,776,132	74,213,906	72,315,446	62,344,296	56,183,440
Water Fund	430,331,504	426,080,193	389,931,295	373,195,770	356,794,421	374,945,676	392,332,485	378,286,665	385,548,813	387,220,828
% of Legal Debt Limits Used										
General	27.3%	26.6%	28.1%	29.1%	31.5%	32.3%	38.9%	38.4%	48.1%	53.6%
Water Fund	2.3%	2.7%	2.8%	3.1%	3.2%	3.3%	3.1%	3.3%	3.6%	4.0%

Data Source
Audited Financial Statements

Notes:

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

City of Concord, New Hampshire

Ratios of Outstanding Debt by Debt Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government	Per Capita	Percentage of Personal Income	Percentage of Estimated Actual Taxable Value of Property
	General Obligation Bonds	General Obligation Bonds				
2017	\$ 52,624,030	\$ 34,797,070	\$ 87,421,100	\$ 2,038	6.70%	2.22%
2016	49,142,637	32,536,370	81,679,007	1,916	6.38%	2.12%
2015	48,874,693	27,679,766	76,554,459	1,804	5.94%	2.03%
2014	44,125,550	28,035,460	72,161,010	1,701	5.65%	2.11%
2013	40,430,476	28,732,324	69,162,800	1,615	5.51%	2.00%
2012	40,161,251	27,072,972	67,234,223	1,569	5.50%	2.03%
2011	40,031,119	26,601,474	66,632,593	1,557	5.45%	1.74%
2010	38,882,692	27,547,146	66,429,838	1,503	6.84%	1.64%
2009	40,860,105	27,175,987	68,036,092	1,540	7.01%	1.58%
2008	40,934,133	25,377,493	66,311,626	1,509	6.87%	1.58%

City of Concord, New Hampshire

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

Fiscal Year	Local Assessed Value (1)			Total Assessed Value	Less Exemptions to Assessed Value (1)	Total Taxable Assessed Value (1)	Total Direct Tax Rate per \$1,000 of Assessed Value	Estimated Full Value (2)	Ratio of Total Assessed Value to Total Estimated Full Value
	Residential	Commercial/ Industrial	Utilities						
2017	\$ 2,258,430,650	\$ 1,526,604,188	\$ 177,017,200	\$ 3,962,052,038	\$ 31,281,237	\$ 3,930,770,801	\$ 24.77	\$ 4,061,020,935	97.6%
2016	2,168,810,800	1,539,035,833	178,446,300	3,886,292,933	32,958,740	3,853,334,193	24.36	4,033,984,178	96.3%
2015	2,101,417,750	1,534,639,311	161,176,300	3,797,233,361	33,688,716	3,763,544,645	23.58	3,942,193,209	96.3%
2014	2,074,759,050	1,584,155,007	167,511,600	3,826,425,657	33,299,807	3,793,125,850	22.59	4,074,453,253	93.9%
2013	2,087,208,900	1,614,705,822	166,101,300	3,868,016,022	35,915,240	3,832,100,782	21.61	3,899,194,377	99.2%
2012	2,139,560,300	1,419,233,200	165,340,900	3,724,134,400	37,130,879	3,687,003,521	21.70	3,708,962,523	100.4%
2011	2,299,881,800	1,424,486,800	152,774,300	3,877,142,900	42,168,733	3,834,974,167	20.35	3,871,416,766	100.1%
2010	2,508,467,100	1,434,618,400	152,792,400	4,095,877,900	42,345,930	4,053,531,970	18.98	4,044,243,693	101.3%
2009	2,593,546,800	1,601,861,700	146,592,000	4,342,000,500	37,066,758	4,304,933,742	17.99	4,353,125,485	99.7%
2008	2,666,662,100	1,444,077,300	123,884,800	4,234,624,200	38,830,192	4,195,794,008	17.43	4,408,573,930	96.1%

Data Sources:

(1) State MS-1 Report of Assessed Values

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

City of Concord, New Hampshire

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2008	2009	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017
General Fund										
Reserved	\$ 1,300,105	\$ 1,169,269	\$ 966,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	4,447,779	5,302,478	7,025,545	-	-	-	-	-	-	-
Nonspendable	-	-	-	181,815	152,871	152,871	152,871	152,871	168,027	212,814
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	4,316,925	4,938,869	4,729,164	3,416,913	3,265,799	4,106,177	5,271,321
Assigned	-	-	-	1,355,353	894,000	935,000	750,000	960,000	930,000	975,000
Unassigned	-	-	-	6,736,075	8,168,250	9,079,250	9,879,330	10,171,068	10,735,579	11,015,079
Total General Fund	\$ 5,747,884	\$ 6,471,747	\$ 7,992,313	\$ 12,590,168	\$ 14,153,990	\$ 14,896,285	\$ 14,199,114	\$ 14,549,738	\$ 15,939,783	\$ 17,474,214
Other Governmental Funds										
Reserved	\$ 13,154,406	\$ 11,784,460	\$ 10,652,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Special Revenue Funds	9,077,496	7,675,674	8,124,307	-	-	-	-	-	-	-
Capital Project Funds	5,017,047	4,261,481	3,500,587	-	-	-	-	-	-	-
Debt Service	760,163	856,787	1,248,100	-	-	-	-	-	-	-
Nonspendable	-	-	-	9,239,526	9,394,226	10,335,606	12,004,524	12,631,335	11,465,110	12,586,124
Restricted	-	-	-	4,214,191	2,803,781	3,148,961	9,539,642	11,848,567	11,105,618	13,594,542
Committed	-	-	-	10,842,872	9,916,209	7,765,227	5,109,805	6,977,411	5,439,600	4,083,185
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(915)	(1,290)	-	(1,329,031)	(726,422)	(2,091,373)	(2,180,891)
Total Other Funds	\$ 28,009,112	\$ 24,578,402	\$ 23,525,144	\$ 24,295,674	\$ 22,112,926	\$ 21,249,794	\$ 25,324,940	\$ 30,730,891	\$ 25,918,955	\$ 28,082,960

Data Source

Audited Financial Statements

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

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

		Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
General									
2	Information Technology Hardware & Software Replacement	176,250	0	0	0	176,250	0	0	0
4	Fire Department Vehicle Replacement	510,000	510,000	0	0	0	0	0	0
40	Langley Parkway *	700,000	350,000	0	0	0	350,000	0	0
51	White Park	30,000	30,000	0	0	0	0	0	0
52	Keach Park	60,000	60,000	0	0	0	0	0	0
55	Rolfe Park	60,000	60,000	0	0	0	0	0	0
56	Rollins Park	70,000	70,000	0	0	0	0	0	0
63	City Wide Recreation Facility Improvements	85,000	85,000	0	0	0	0	0	0
65	City Hall Renovations	130,000	130,000	0	0	0	0	0	0
78	Annual Highway Improvement Program	1,900,000	0	0	0	0	0	0	1,900,000
83	Storm Water Improvements	775,000	775,000	0	0	0	0	0	0
107	Golf Course Club House and Maintenance Buildings	100,000	100,000	0	0	0	0	0	0
121	Vehicle & Equipment Replacement Program	685,000	655,000	0	0	0	0	0	30,000
130	Multi-Function Photocopy Machines	21,000	0	0	0	21,000	0	0	0
235	Golf Course Grounds Improvements	310,000	310,000	0	0	0	0	0	0

***Excluded from Budget Appropriation**

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
252 Fire Station Improvements	100,000	100,000	0	0	0	0	0	0
276 Facilities Condition Assessment	125,000	125,000	0	0	0	0	0	0
283 Traffic Signals and Traffic Operations Improvements	55,000	55,000	0	0	0	0	0	0
297 Geographic Information Systems (GIS)	116,000	78,000	0	0	38,000	0	0	0
323 Combined Operations & Maintenance Facility (COMF) Improvements	265,000	265,000	0	0	0	0	0	0
335 Thermal Imaging Cameras	30,000	0	0	0	30,000	0	0	0
376 Fire Department Hose & Equipment Replacement	20,000	0	0	0	20,000	0	0	0
477 Library Equipment Replacement	10,000	0	0	0	10,000	0	0	0
478 North Pembroke Road Bridge Replacement *	230,000	0	0	0	0	46,000	184,000	0
479 Storm Water Enterprise Mechanism	60,000	60,000	0	0	0	0	0	0
484 Police Station Improvements	180,000	180,000	0	0	0	0	0	0
490 Police Department Records Management Microfilm Conversion	100,000	100,000	0	0	0	0	0	0
512 Emergency Vehicle Repairs	10,000	0	0	10,000	0	0	0	0
518 Bridge and Dam Maintenance / Repairs	25,000	25,000	0	0	0	0	0	0
521 Police Firearms Range Improvements	160,000	160,000	0	0	0	0	0	0

***Excluded from Budget Appropriation**

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
522 Patrol Rifle Replacements	25,000	25,000	0	0	0	0	0	0
528 Pocket Parks	20,000	20,000	0	0	0	0	0	0
543 Merrimack River Greenway Trail Project *	1,000,000	0	0	0	0	200,000	800,000	0
551 Library Maintenance	100,000	100,000	0	0	0	0	0	0
557 Memorial Field	50,000	50,000	0	0	0	0	0	0
561 Fire Alarm Infrastructure Replacement	55,000	55,000	0	0	0	0	0	0
569 Parks and Cemeteries Small Turf Equipment	40,000	40,000	0	0	0	0	0	0
573 Fire Department Personnel Protective Equipment	20,000	0	0	0	20,000	0	0	0
574 Development Permitting Software	200,000	200,000	0	0	0	0	0	0
575 Police Vehicle & Equipment Replacement	150,000	0	0	0	78,000	0	0	72,000
576 General Facility Repairs	20,000	0	0	0	20,000	0	0	0
579 Downtown Squares	40,000	40,000	0	0	0	0	0	0
584 Replacement of CAT Transit Bus Vehicles *	300,000	30,000	0	0	0	0	270,000	0
587 Cemetery Improvements	105,000	105,000	0	0	0	0	0	0
596 Surface Lots	41,792	0	41,792	0	0	0	0	0
598 TASER Replacement	40,000	40,000	0	0	0	0	0	0
599 Zoning Update	100,000	100,000	0	0	0	0	0	0

***Excluded from Budget Appropriation**

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
607 Video System Replacement	110,000	110,000	0	0	0	0	0	0
612 Assessing Software Upgrade and Data Conversion	40,000	40,000	0	0	0	0	0	0
Subtotal General	9,555,042	5,238,000	41,792	10,000	413,250	596,000	1,254,000	2,002,000
Less *	2,230,000	380,000	0	0	0	596,000	1,254,000	0
Total General	7,325,042	4,858,000	41,792	10,000	413,250	0	0	2,002,000
<u>Parking</u>								
2 Information Technology Hardware & Software Replacement	0	0	0	0	0	0	0	0
403 Parking Division Vehicle Replacement Program	70,000	70,000	0	0	0	0	0	0
432 North State Street Parking Garage (Formerly Firehouse Block)	100,000	100,000	0	0	0	0	0	0
529 Storrs Street Parking Garage (Formerly Capital Commons)	95,000	95,000	0	0	0	0	0	0
595 Parking Meters	45,000	40,000	0	0	5,000	0	0	0
596 Surface Lots	25,000	25,000	0	0	0	0	0	0
616 Parking Division Technology	25,000	0	0	0	25,000	0	0	0
Subtotal Parking	360,000	330,000	0	0	30,000	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Parking	360,000	330,000	0	0	30,000	0	0	0

*Excluded from Budget Appropriation

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
<u>Airport</u>								
75 General Airport Repairs	20,000	0	0	0	20,000	0	0	0
383 New Airport Terminal Building	5,556	0	0	0	5,556	0	0	0
383 New Airport Terminal Building *	105,556	0	0	0	0	0	105,556	0
468 Reconstruct Taxiway A & Itinerant Ramp	7,491	0	7,491	0	0	0	0	0
468 Reconstruct Taxiway A & Itinerant Ramp *	1,412,510	63,510	0	0	0	0	1,349,000	0
Subtotal Airport	1,551,113	63,510	7,491	0	25,556	0	1,454,556	0
Less *	1,518,066	63,510	0	0	0	0	1,454,556	0
Total Airport	33,047	0	7,491	0	25,556	0	0	0
<u>Golf</u>								
2 Information Technology Hardware & Software Replacement	0	0	0	0	0	0	0	0
530 Golf Course Equipment	75,000	75,000	0	0	0	0	0	0
Subtotal Golf	75,000	75,000	0	0	0	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Golf	75,000	75,000	0	0	0	0	0	0
<u>Arena</u>								
2 Information Technology Hardware & Software Replacement	0	0	0	0	0	0	0	0
64 Arena Improvements	32,100	0	0	0	32,100	0	0	0

*Excluded from Budget Appropriation

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
Subtotal Arena	32,100	0	0	0	32,100	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Arena	32,100	0	0	0	32,100	0	0	0
<u>Solid Waste</u>								
447 Landfill Soil Vapor Extraction Systems	10,000	0	0	0	10,000	0	0	0
Subtotal Solid Waste	10,000	0	0	0	10,000	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Solid Waste	10,000	0	0	0	10,000	0	0	0
<u>Water</u>								
2 Information Technology Hardware & Software Replacement	29,375	0	0	0	29,375	0	0	0
85 Water Main Replacement	1,204,155	1,170,000	34,155	0	0	0	0	0
88 Water Plant Improvements	118,000	100,000	0	0	18,000	0	0	0
121 Vehicle & Equipment Replacement Program	157,000	157,000	0	0	0	0	0	0
244 Water Meter Replacement Program	125,000	0	0	0	125,000	0	0	0
254 Water System Emergency/Unanticipated Equipment Replacement	56,000	0	0	56,000	0	0	0	0
323 Combined Operations & Maintenance Facility (COMF) Improvements	142,500	142,500	0	0	0	0	0	0
372 Water System Pump Station Improvements	100,000	100,000	0	0	0	0	0	0
448 Hydrant and Valve Replacement Program	63,000	0	0	63,000	0	0	0	0

***Excluded from Budget Appropriation**

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
482 Water System Asset Management	90,000	90,000	0	0	0	0	0	0
Subtotal Water	2,085,030	1,759,500	34,155	119,000	172,375	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Water	2,085,030	1,759,500	34,155	119,000	172,375	0	0	0
<u>Sewer</u>								
2 Information Technology Hardware & Software Replacement	29,375	0	0	0	29,375	0	0	0
89 Hall Street Waste Water Treatment Plant Odor Control	500,000	500,000	0	0	0	0	0	0
91 Sewer Main Rehabilitation and Construction	290,000	250,000	0	0	40,000	0	0	0
104 Hall Street Waste Water Treatment Plant Improvements	2,486,357	1,880,000	606,357	0	0	0	0	0
121 Vehicle & Equipment Replacement Program	156,000	156,000	0	0	0	0	0	0
245 Emergency Sewage Treatment Plant Repairs	58,000	0	0	58,000	0	0	0	0
323 Combined Operations & Maintenance Facility (COMF) Improvements	142,500	142,500	0	0	0	0	0	0
410 Sewer Video Inspection Equipment	21,457	0	21,457	0	0	0	0	0
466 Penacook Waste Water Treatment Plant Improvements	225,000	200,000	0	0	25,000	0	0	0
Subtotal Sewer	3,908,689	3,128,500	627,814	58,000	94,375	0	0	0
Less *	0	0	0	0	0	0	0	0
Total Sewer	3,908,689	3,128,500	627,814	58,000	94,375	0	0	0

***Excluded from Budget Appropriation**

CITY OF CONCORD, NEW HAMPSHIRE

**FISCAL YEAR 2019
CAPITAL IMPROVEMENT PROGRAM
BUDGET LISTING BY FUNDING SOURCE**

	Total	Bond	Close Out	Outlay	Transfer	Donations	State Federal	Trust Other
Subtotal	17,576,974	10,594,510	711,252	187,000	777,656	596,000	2,708,556	2,002,000
Less *	3,748,066	443,510	0	0	0	596,000	2,708,556	0
Grand Total	13,828,908	10,151,000	711,252	187,000	777,656	0	0	2,002,000

*Excluded from Budget Appropriation