

# 2013-2022 CAPITAL IMPROVEMENT PROGRAM

## City of Concord, New Hampshire

### Change in Fund Balances, Governmental Funds (1) Last Ten Fiscal Years (modified accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenues</b>										
Taxes	\$ 26,424,701	\$ 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
Licenses and permits	770,097	1,026,830	1,072,522	1,124,663	1,479,654	1,020,239	1,089,628	825,833	712,811	1,112,391
Intergovernmental	3,574,686	5,392,793	5,140,299	4,147,436	3,903,521	2,862,450	3,442,121	3,442,953	2,687,051	2,732,763
Charges for services	4,191,937	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
Investment income	1,465,334	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
Contributions and miscellaneous	1,742,188	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
<b>Total revenues</b>	<b>38,168,943</b>	<b>42,578,116</b>	<b>42,079,815</b>	<b>45,134,183</b>	<b>49,119,717</b>	<b>51,937,301</b>	<b>52,806,129</b>	<b>49,596,786</b>	<b>51,362,186</b>	<b>54,867,457</b>
<b>Expenditures by Function</b>										
General government	3,623,176	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
Public safety	12,707,760	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
General services	5,744,139	6,260,496	6,014,020	6,895,328	6,990,518	7,086,899	8,243,164	8,249,971	7,394,625	7,797,609
Community development	3,110,561	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
Leisure and information services	2,001,397	1,993,027	2,039,864	2,071,709	2,156,899	2,249,001	2,147,886	2,230,489	1,952,782	2,029,908
Human services	1,062,834	1,007,444	1,071,539	1,029,900	1,056,671	1,033,422	697,719	789,101	749,114	752,485
Employee benefits	188,402	223,763	273,821	334,904	441,505	555,182	656,039	328,542	445,033	661,188
Miscellaneous	1,130,071	1,024,650	1,032,981	1,052,585	968,568	1,762,956	195,830	53,929	131,653	45,491
Debt service										
Principal	2,901,440	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
Interest	1,328,651	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
Capital outlay	6,429,217	8,300,094	9,660,162	9,780,998	16,928,041	24,240,722	11,397,517	9,935,126	7,479,876	6,624,538
<b>Total expenditures</b>	<b>40,227,648</b>	<b>43,465,759</b>	<b>46,559,514</b>	<b>49,123,625</b>	<b>58,224,384</b>	<b>68,267,103</b>	<b>57,222,959</b>	<b>55,723,857</b>	<b>53,394,841</b>	<b>54,618,229</b>
<b>Excess of revenues</b>										
Over(under) expenditures	(2,058,705)	(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
<b>Other Financing Sources (Uses)</b>										
Bond proceeds	1,035,000	-	4,829,750	3,515,200	16,081,000	10,632,960	-	4,250,710	2,494,750	5,063,000
Transfers in	9,230,808	11,231,164	4,530,751	3,494,232	4,958,316	5,874,169	3,520,143	3,862,715	3,462,513	3,816,374
Transfers out	(9,385,530)	(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)
<b>Total other financing sources (uses)</b>	<b>880,278</b>	<b>(603,720)</b>	<b>4,066,971</b>	<b>3,011,146</b>	<b>15,570,428</b>	<b>10,185,191</b>	<b>(451,882)</b>	<b>3,420,224</b>	<b>2,499,963</b>	<b>5,019,157</b>
<b>Net Change in fund balances</b>	<b>\$ (1,178,427)</b>	<b>(1,491,363)</b>	<b>\$ (412,728)</b>	<b>\$ (978,296)</b>	<b>\$ 6,465,761</b>	<b>\$ (6,144,611)</b>	<b>\$ (4,868,712)</b>	<b>\$ (2,706,847)</b>	<b>\$ 467,308</b>	<b>\$ 5,368,385</b>
<b>Debt Service as a percentage of non-capital outlay expenditures</b>	<b>12.52%</b>	<b>11.47%</b>	<b>10.25%</b>	<b>10.33%</b>	<b>10.80%</b>	<b>12.09%</b>	<b>14.58%</b>	<b>12.71%</b>	<b>13.39%</b>	<b>11.80%</b>
<b>Data Source</b>										
Audited Financial Statements										
<b>Notes:</b>										
(1) Prior to FY02, excludes permanent funds and some special revenue funds classified as trust funds under the pre-GASB 34 reporting model.										