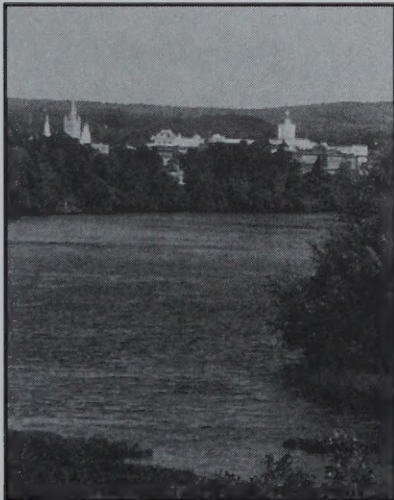
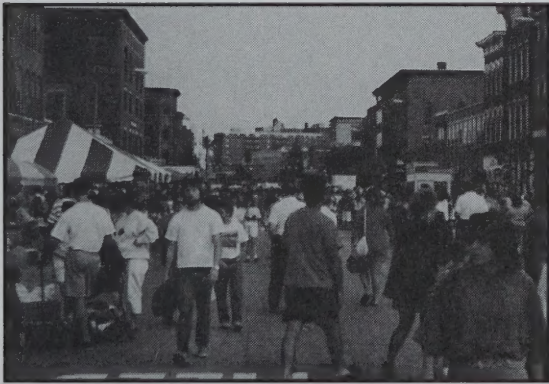


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**1994  
City of Concord  
Annual Report**





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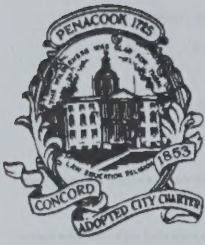
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## On The Cover:

Clockwise from the top... Public Works Week display at Dame School; Fire Department Color Guard in attendance at fellow Firefighter's funeral in Laconia; Concord Firefighters battle a winter blaze on North State Street; A view of Concord from across the Merrimack River; and Crowds enjoy Downtown Concord's Summer Market Days and Music Festival.

PHOTOS: Jay L. Heath  
Don R. Cline

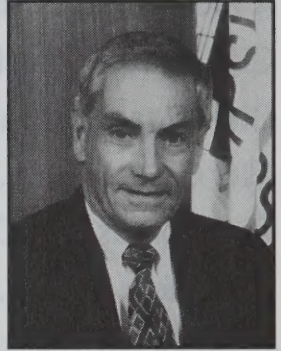


# City of Concord, New Hampshire

CITY HALL • 41 GREEN STREET

CONCORD, N.H. 03301

**WILLIAM J. VERONEAU**  
MAYOR



September, 1995

With this Annual Municipal Report, the City of Concord resumes a practice which was discontinued in 1978. In a referendum on November 3, 1992, the citizens of Concord approved the adoption of a revised City Charter, effective January 1, 1993. This City Charter mandates "an annual report of the City's business."

The newly revised City Charter also re-affirmed the continuation of the Council-Manager form of municipal government in Concord. A significant revision to the Charter called for the election of the Mayor by the citizens of Concord. The first city-wide mayoral election in 25 years was held in November, 1993.

In early 1994, the newly elected Concord City Council established its priorities for the 1994-95 term. The two leading priorities were: 1A) Fiscal Policy, and 1B) Economic Development. Support also surfaced for: 2) Downtown and, 3) Infrastructure Development. Six other priorities were identified as meriting consideration.

1A) In May of 1994, the Council adopted 36 Fiscal Goals for the year. Among the approved recommendations of the Fiscal Policy Advisory Committee were the following:

- The City should transition to a July 1-June 30 fiscal year.
- A 0% municipal tax rate increase should be targeted for 1995.
- A comprehensive wage, salary and benefit survey should be conducted by an outside consultant to consider adjustments.
- The City should commit to increased worker productivity via technology investments in Management Information Systems.

1B) In July 1994, the Council adopted a Positive Economic Development Policy Program citing three objectives:

- A Council Committee, coordinating with the Administration, will track Council Priorities with quarterly status reports.
- The Economic Development Advisory Committee (EDAC) will monitor the Overall Economic Development Program (OEDP).
- An ad-hoc Council Committee will work towards the creation of an overall plan to establish a relationship with the State.

The Concord City Council regularly meets on the second Monday of the month in Council Chambers at 37 Green Street. Citizens are always welcome to attend public proceedings and to participate in public hearings. The City Clerk retains official Council records.



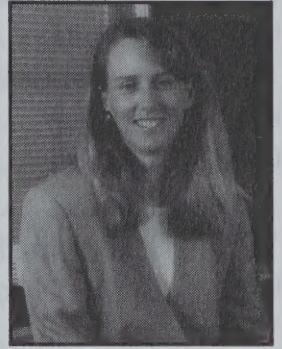
## City of Concord, New Hampshire

CITY HALL • 41 GREEN STREET  
CONCORD, N.H. 03301

**JULIA N. GRIFFIN**  
CITY MANAGER

September, 1995

The 1994 Annual Report marks a return to providing the Concord community with a chronicle of the year just past, in addition to providing the City's Certified Annual Financial Report for public review. City staff hopes to provide an interesting and educational year-in-review and to inform readers about all of the important work the City, its employees and its community volunteers were able to accomplish in 1994.



1994 was very significant for the City of Concord, marking the second consecutive year in which substantial progress was made toward restoring the strong financial condition the City had enjoyed prior to the recession. The City's improved financial condition emerged as a testament of both the national recovery and the strong financial controls the City began to implement in the Fall of 1990, as witnessed by the substantial surplus generated by the City of Concord in 1994. Utilizing a portion of the 1994 surplus, the City Council decided in June of 1995 to establish a 0% tax rate increase target for 1996 as well as to create reserves to set aside additional funding for street resurfacing and development of infrastructure for a First Class Office Park, Industrial Park or Civic Center.

The City of Concord also witnessed implementation of several important community projects in 1994. Work began on final closure of the Concord Landfill on Old Turnpike Road. The City began the first in a series of modifications to the Hall Street Wastewater Treatment Plant designed to significantly reduce odor problems resulting from the treatment operation. The City also initiated the first year of a multi-year water main cleaning and lining project beginning in Downtown Concord, designed to improve water quality in the South End. The Departments of Public Works, Water Resources, and the Parks Maintenance Division of Recreation and Parks were merged, enabling closer coordination and improved service delivery during an era of reduced staff and financial resources. Planning for a Capital Region Civic and Trade Center began in earnest in 1994, culminating in a very successful fund-raising campaign which yielded \$4.7 million in private business tax credit donations to help launch preliminary design of the facility.

And of course, a review of the highlights of 1994 would not be complete without noting the renovation of the Capitol Center for the Arts, the Museum of New Hampshire History, and the Concord Community Music School as well as the construction of the "Monkey Around Playground" in White Park and the Lobby Addition to the City Auditorium. The idea for each of these wonderful facilities came from the community, they were constructed utilizing generous donations raised by and from community residents, and in the case of the playground, constructed with a week's worth of intensive volunteer labor. These five very valuable projects represent Concord at its best.... a community with a wonderful spirit of volunteerism and generosity, and the vision to make such important projects happen.

# City Service Directory

|   |          |
|---|----------|
| Animal Problems/Complaints .....            | 225-8600 |
| Assessing Information .....                 | 225-8550 |
| Auto Registration .....                     | 225-8540 |
| Beaver Meadow Golf Course .....             | 228-8954 |
| Birth Certificates .....                    | 225-8500 |
| Block Parties .....                         | 225-8500 |
| Building Permits .....                      | 225-8580 |
| Burning Brush/Fire Permits .....            | 225-8514 |
| Bus System/CAT (Concord Area Transit) ..... | 225-1989 |
| Business Licenses .....                     | 225-8580 |
| Cemetery Information .....                  | 225-3911 |
| Channel 37 (Municipal Access Channel) ..... | 225-8670 |
| Children's Library Services .....           | 225-8680 |
| City Auditorium Information .....           | 225-8580 |
| City Clerk .....                            | 225-8500 |
| City Controller .....                       | 225-8560 |
| City Council Meetings .....                 | 225-8500 |
| City Engineer .....                         | 225-8520 |
| City Manager .....                          | 225-8570 |
| City Solicitor .....                        | 225-8505 |
| City Treasurer .....                        | 225-8540 |
| Code Enforcement .....                      | 225-8580 |
| Community Centers .....                     | 225-8690 |
| Community Development .....                 | 225-8510 |
| Concession Stand Licensing .....            | 225-8580 |
| Concord Public Library .....                | 225-8670 |
| Concord School District .....               | 225-0811 |
| Conservation Commission .....               | 225-8515 |
| Construction Permits .....                  | 225-8580 |
| Court Payments and Fines .....              | 271-6400 |
| Crime Prevention .....                      | 225-8600 |
| Data Processing .....                       | 225-8597 |
| Dead Animals in Public Right of Way .....   | 228-2737 |
| Death Certificates .....                    | 225-8500 |
| Demolition Permits .....                    | 225-8580 |
| Driveway Permits .....                      | 228-2737 |
| East Concord Community Center .....         | 225-8690 |
| Economic Development Department .....       | 225-8595 |
| Everett Arena .....                         | 225-5633 |

# City Service Directory

|   |          |
|---|----------|
| Finance Department .....                        | 225-8560 |
| Fire Department Emergency .....                 | 911      |
| Fire Department (non-emergency) .....           | 225-8650 |
| Fire Prevention .....                           | 225-8651 |
| Food Service Licensing and Inspection .....     | 225-8580 |
| Friends of Concord Public Library .....         | 225-8670 |
| Friends of Penacook Branch Library .....        | 753-4441 |
| Garbage Collection .....                        | 228-2737 |
| General Licensing .....                         | 225-8580 |
| General Services Department .....               | 228-2737 |
| Green Street Community Center .....             | 225-8690 |
| Grounds Maintenance .....                       | 228-2737 |
| Hazardous Substances .....                      | 225-3355 |
| Hazardous Materials Disposal .....              | 271-2902 |
| Heights Community Center .....                  | 225-8690 |
| House Numbers .....                             | 225-8520 |
| Housing Code .....                              | 225-8580 |
| Housing Inspection Program .....                | 225-8580 |
| Ice Arena .....                                 | 225-5633 |
| Insurance Claims .....                          | 225-8560 |
| Job Openings .....                              | 225-8535 |
| Juvenile Delinquency Prevention/Diversion ..... | 225-8600 |
| Landfill .....                                  | 244-0890 |
| Landlord/Tenant Problems .....                  | 225-8580 |
| Legal Department .....                          | 225-8505 |
| Library Administration .....                    | 225-8673 |
| Library Information (Reference Desk) .....      | 225-8676 |
| Life Safety Code Enforcement .....              | 225-8580 |
| Memorial Field .....                            | 225-8690 |
| Missing Juveniles .....                         | 225-8600 |
| Motor Vehicle Registration .....                | 225-8540 |
| Motor Vehicle Titles .....                      | 225-8540 |
| Motor Vehicle Violations .....                  | 225-8600 |
| Noise Complaints (day) .....                    | 225-8580 |
| Noise Complaints (night) .....                  | 225-8600 |
| Oil Recycling .....                             | 224-0890 |
| Parking .....                                   | 225-8600 |
| Patching of City Streets and Sidewalks .....    | 228-2737 |
| Peddlers and Vendors Licensing/Complaints ..... | 225-8580 |

# City Service Directory

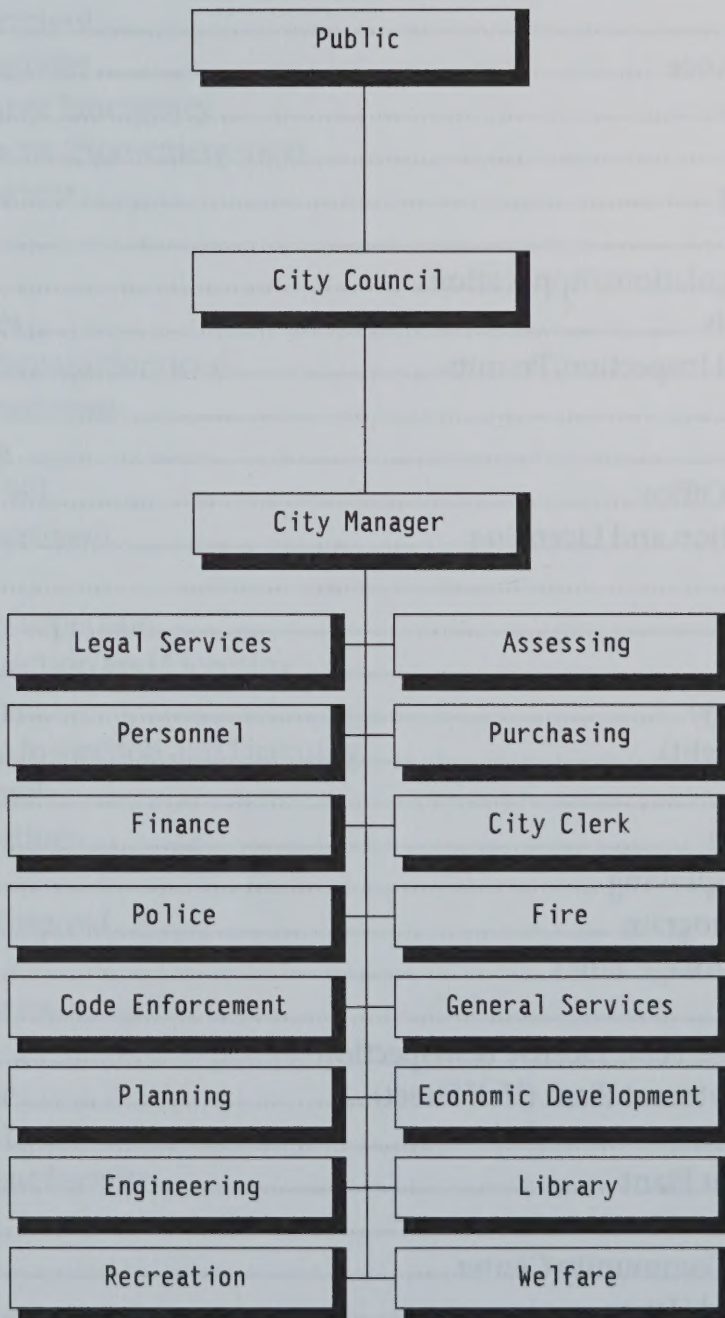
|  |          |
|--|----------|
| Penacook Branch Library .....                | 753-4441 |
| Permits .....                                | 225-8580 |
| Personnel Department .....                   | 225-8535 |
| Planning Department .....                    | 225-8515 |
| Playground Programs .....                    | 225-8690 |
| Police Department Emergency .....            | 911      |
| Police Department (Non-emergency) .....      | 225-8600 |
| Property Assessment .....                    | 225-8550 |
| Potholes .....                               | 228-2737 |
| Public Health .....                          | 225-8580 |
| Public Properties .....                      | 225-8691 |
| Public Works (General Services) .....        | 228-2737 |
| Purchasing Department .....                  | 225-8530 |
| Raffle Licensing .....                       | 225-8580 |
| Real Estate Tax Bill .....                   | 225-8540 |
| Recreation Department .....                  | 225-8690 |
| Recycling .....                              | 224-0890 |
| Rental Housing Inspection .....              | 225-8580 |
| Restaurant Inspection and Licensing .....    | 225-8580 |
| Road Conditions .....                        | 228-2737 |
| Rooming House Inspection and Licensing ..... | 225-8580 |
| RV Waste Disposal .....                      | 225-8691 |
| Sand/Salt Operations .....                   | 228-2737 |
| School Board .....                           | 225-0811 |
| Septage Waste Disposal .....                 | 225-8691 |
| Septic Systems .....                         | 225-8580 |
| Sewer Emergencies .....                      | 228-2737 |
| Sidewalks .....                              | 228-2737 |
| Signs/Sign Code .....                        | 225-8580 |
| Signs, Street or Traffic .....               | 228-2737 |
| Site Development Permits .....               | 225-8580 |
| Skating .....                                | 225-8690 |
| Snow Plowing .....                           | 228-2737 |
| Solid Waste .....                            | 228-2737 |
| Special Assessment Information .....         | 225-8560 |
| Special Exceptions (Land Use) .....          | 225-8580 |
| Steam Condensate Bills .....                 | 228-2737 |
| Stop Signs .....                             | 228-2737 |
| Street Cleaning .....                        | 228-2737 |



# City Service Directory

|  |          |
|--|----------|
| Street Excavation Permits .....                  | 228-2737 |
| Street Fairs Licensing .....                     | 225-8580 |
| Street Light Repair .....                        | 224-2311 |
| Street Location .....                            | 225-8600 |
| Street Maintenance .....                         | 228-2737 |
| Street Numbers .....                             | 225-8520 |
| Street Signs .....                               | 228-2737 |
| Street Sweeping .....                            | 228-2737 |
| Street Trees .....                               | 228-2737 |
| Subdivision Regulations/Applications .....       | 225-8515 |
| Swimming Pools .....                             | 225-8690 |
| Swimming Pool Inspection/Permits .....           | 225-8690 |
| Tax Bills .....                                  | 225-8540 |
| Tax Maps .....                                   | 225-8550 |
| Tax Collection Office .....                      | 225-8540 |
| Taxicab Inspection and Licensing .....           | 225-8580 |
| Tennis Courts .....                              | 225-8690 |
| Tire Recycling .....                             | 224-0890 |
| Titles, Vehicles .....                           | 225-8540 |
| Traffic Light (day) .....                        | 225-8667 |
| Traffic Light (night) .....                      | 225-2545 |
| Traffic Signs .....                              | 228-2737 |
| Trash Collection .....                           | 228-2737 |
| Tree Branches/Spraying .....                     | 228-2737 |
| Tree Planting Program .....                      | 228-2737 |
| Underground Storage Tanks .....                  | 225-8651 |
| Variances .....                                  | 225-8580 |
| Vendors - Mobile Food License & Inspection ..... | 225-8580 |
| Wastewater Treatment Plant (Hall Street) .....   | 225-8691 |
| Water/Sewer Bills .....                          | 225-8540 |
| Water Treatment Plant .....                      | 225-8696 |
| Welfare Department .....                         | 225-8575 |
| West Concord Community Center .....              | 225-8690 |
| West Street Ward House .....                     | 225-8690 |
| Wild Animals .....                               | 225-1416 |
| Yard Sale Permits .....                          | 225-8580 |
| Zoning .....                                     | 225-8580 |

**CITY OF CONCORD  
TABLE OF ORGANIZATION**



# City Council

The legislative authority of the City of Concord is vested exclusively in the fifteen-member City Council, which is elected in odd-numbered years, consisting of one Mayor elected for two years, three Councilors-at-Large elected for four years, and ten Ward Councilors elected every two years.

Regular meetings of the City Council are held on the second Monday of each month.

## **Councilors-At-Large**

William J. Veroneau, Mayor  
Sylvia B. Larsen  
Norman J. Patenaude

William R. Chandler  
Michael Donovan

## **Ward Councilors**

(1) David G. Poulin  
(2) Norman D. Butts  
(3) James McGonigle  
(4) James M. O'Neill  
(5) Susan Duprey

(6) Maura Carroll  
(7) Timothy J. Ferns  
(8) Marilyn Fraser  
(9) Katherine D. Rogers  
(10) Richard Croak

Sixty-one (61) ordinances and 196 resolutions were passed. The Council adopted a combined City Budget of \$37,034,060.

The Council held twelve regular meetings, five recessed and five special meetings in 1994. Major actions of the City Council were:

- Appropriated \$4,300,000 in bonds for landfill closure.
- Appropriated \$113,000 for Loudon Road Bridge Repair.
- Appropriated \$550,000 for odor evaluation and abatement at the wastewater treatment plant.
- Appropriated \$210,000 in donations for the Concord Auditorium expansion project.
- Issues Bonds for the Concord School District in the amount of \$2,025,128.
- Authorized borrowing \$31,030,000 for Concord School District for Capital Improvements.
- Appropriated \$102,950 for update of the Airport Master Plan.
- Appropriated \$4,170,000 in bonds for repairs to Bridge Street Bridge, Loudon Road Bridge, and Manchester Street Bridge.

# City Boards & Commissions

## PERSONNEL ADVISORY BOARD

Cecile Blakeslee Hartigan  
John Sullivan  
David H. Harris

## BOARD OF REVISION OF ASSESSMENT

James R. Howard  
Paul F. Cavanaugh  
Richard K. Perkins  
Leon S. Kenison

## BOARD OF HOUSING STANDARDS

Richard K. Perkins  
John Dionne  
Joan Callahan  
C. Hamilton Rice

## LICENSING BOARD

Julia N. Griffin  
David Walchak  
John Dionne

## TAXICAB LICENSING BOARD

Julia N. Griffin  
David Walchak  
Randall Raymond

## ZONING BOARD OF ADJUSTMENT

Robert O. Wilson  
Christopher Carley  
David Gross  
Christopher Miller  
Janet Levy  
Leslie J. Ludtke  
Richard N. Peale  
Tara Reardon  
Kathy H. Temchak  
Nicholas A. Wallner

## CONSERVATION COMMISSION

Marjory M. Swope  
Edwin H. Robinson  
James E. Owers  
Sylvia Larsen  
Bruce Gilday  
Lisa Deane  
Christopher Morgan  
Terrence P. Frost

## BUILDING BOARD OF APPEALS

Gerard R. Blanchette  
Donald D. Snyder, Jr.  
Jerry R. Tepe  
David Guay  
Clayton Higgins  
Dana Lockhart  
Richard Burpee  
Ann Crew  
Robert Ives

## BOARD OF HEALTH

Hugh F. Fairley, M.D.  
Robert Gabrielli, M.D.

## LIBRARY BOARD

Kent Hemingway  
Frank C. Mevers  
Douglas G. Woodward  
John C. Ransmeier  
Mary C. MacNeil  
Harriet Vandis  
Paula Miner  
Judith Ekstrom  
Henry H. Peterson

## PLANNING BOARD

Gerald L. Drypolcher  
Mark Puffer  
Leon LaFreniere  
Donna Raycraft  
Claudia Boys  
Susan Duprey  
John Swope  
Barbara Kuhlman Brown

## TRUSTEES, TRUST FUND

Timothy Woodman  
Rosalind A. Ebel  
William B. Morrison  
Mary Ellen Emmerling

## HERITAGE COMMISSION

Christopher Carley  
Elizabeth Durfee Hengen  
William Saturley  
Christopher W. Closs  
Thomas Avallone  
Marion O'Malley Akey  
Susan Duprey

# City Clerk

The City Clerk ensures the preservation of documents and historical records; provides City Council agenda, correspondence, minutes, and maintains index of the Council action. In addition, the City Clerk provides for all election services for the City of Concord and maintenance of election results.

## Vital Statistics Recorded for 1994

Births.....1,339  
 Deaths.....610  
 Marriages.....406

## Recordings and Licensing for 1994

Dog Licenses issued.....1,100  
 Certified Records issued.....5,700  
 UCC's Recorded.....1,260  
 Miscellaneous documents filed.....1,020

## Elections

The City Clerk's Office conducted a Special Election February 1, 1994, to fill vacancies in the House of Representatives for Wards 3 and 5; conducted a State Primary Election in September 1994 and a General Election in November 1994. Offices filled in the General Election were Governor, State Representatives, State Senators, U.S. Congress, Executive Council, County Offices and Concord School Board.

In 1994 SAME-DAY REGISTRATION was instituted by State Law for State and Presidential elections. As a result, 486 people registered to vote for the Primary election in September and 1,066 new registrations were accepted for the General election in November.

In 1994 Undeclared voters were permitted to vote in the Primary and return to their undeclared status on election day.

## Statistics for the General Election

| Ward          | Rep          | Dem          | Lib       | Und          | Totals        | Voted         | %         |
|---------------|--------------|--------------|-----------|--------------|---------------|---------------|-----------|
| 1             | 734          | 645          | 12        | 643          | 2,034         | 967           | 47        |
| 2             | 706          | 696          | 10        | 578          | 1,990         | 985           | 49        |
| 3             | 661          | 569          | 6         | 281          | 1,517         | 933           | 61        |
| 4             | 871          | 1,055        | 12        | 661          | 2,599         | 1,353         | 52        |
| 5             | 999          | 884          | 6         | 530          | 2,419         | 1,454         | 60        |
| 6             | 636          | 780          | 18        | 582          | 2,016         | 898           | 44        |
| 7             | 1,099        | 917          | 6         | 472          | 2,494         | 1,549         | 62        |
| 8             | 803          | 634          | 8         | 477          | 1,922         | 915           | 47        |
| 9             | 895          | 584          | 2         | 479          | 1,960         | 996           | 50        |
| 10            | 1,181        | 799          | 5         | 544          | 2,529         | 1,610         | 63        |
| <b>TOTALS</b> | <b>8,585</b> | <b>7,563</b> | <b>85</b> | <b>5,247</b> | <b>21,480</b> | <b>11,660</b> | <b>54</b> |

# Legal Department

The Legal Department consists of the City Solicitor's Office and the Prosecutor's Office. The City Solicitor's Office acts as general counsel to the City of Concord and its departments in civil matters such as providing legal opinions and answers to personnel issues, recovery of delinquent taxes and tax abatements, and in acquiring easements and rights-of-way for City projects.

The City Prosecutor's Office is responsible for prosecuting those persons charged with violating state or local law within the City. Additionally, the Prosecutor's Office has contracted to provide prosecution services to the towns of Loudon and Bow.

## **Department accomplishments/activities included:**

- The Prosecutor's Office maintained a 90% conviction rate for prosecution of Driving While Intoxicated (DWI).
- Outreach services to victims of domestic violence have been expanded by securing the services of a full-time victim/witness coordinator. Funding and administration of the program is under the auspices of the Americorps Program.

## **Breakdown of tax liens, claims and cases:**

|   |       |
|---|-------|
| Tax lien mortgage research.....                 | 1,020 |
| Tax deed mortgage research .....                | 310   |
| Bankruptcy matters (claims/monitoring).....     | 400   |
| Concord criminal dispositions and hearings..... | 8,948 |
| Loudon complaints.....                          | 750   |
| Probate court civil committals.....             | 6     |

# Personnel Department

The Personnel and Labor Relations department continues to provide comprehensive support to all City departments in their employee-related functions. With the successful recruitment of a new Director of Personnel and Labor Relations the department was able to return to full staffing allowing for the reactivation of a number of programs and activities such as the Safety Program, including the Joint Loss Management Committee; centralized training development and implementation; and incident review and follow-up.

## Other department highlights included:

- A revised policy on Sexual Harassment was issued and City-wide training on the problems associated with sexual harassment in the workplace were completed.
- Negotiations with the bargaining units (AFSCME, CPPA, and UAW for an initial contract) were initiated.
- The Department continued to provide daily assistance to departments in personnel action processing, recruitment activities, benefits/leave administration, and timely response to routine public and departmental service requests.
- Claims management activities related to sick leave, disability insurance, worker's compensation and equal employment opportunity issues required considerable time and attention due to more complex state and federal regulation and increasing litigation.

## Following is a summary of major activities:

|   |       |
|---|-------|
| Personnel Actions Processed .....       | 456   |
| Job Positions Advertised .....          | 45    |
| Employment Applications Processed ..... | 1,471 |
| New Employees Hired .....               | 28    |
| Employees Promoted .....                | 27    |
| Resignations .....                      | 20    |
| Retirements .....                       | 4     |

# Purchasing Department

The Purchasing Department is responsible for the purchase of all the goods and services required by the City as well as the disposition of all surplus personal property.

## Department activities for the year were:

|  |             |
|--|-------------|
| Requisitions Received .....                                    | 116         |
| Number of Bids and Quotes .....                                | 187         |
| Value of Purchase Orders issued, not including utilities ..... | \$7,119,385 |
| Purchase Orders Processed .....                                | 814         |
| Limited Purchase Orders Reviewed .....                         | 2,057       |
| and Processed in the Amount of .....                           | \$ 190,960  |
| Revenue from Surplus Sales .....                               | \$ 28,925   |
| Revenue from Timber Sales .....                                | \$ 20,792   |
| Blanket Orders and Open End Contracts .....                    | 100         |
| Value of Professional Services Contracts Negotiated .....      | \$1,000,000 |

## Requests for bids and quotes resulted in awards for the following projects worthy of mention:

- Automated Library System and New Computer Room at the Concord Public Library in the amount of \$266,942.
- Landfill Closure to Pike Industries, Inc. in the amount of \$2,577,775.
- Odor Control System Design to Dufresne-Henry, Inc. in the amount of \$49,247.46.
- Terrill Park Sanitary Sewer Extension to Combat Corporation in the amount of \$122,070.
- New Lobby Construction at the City Auditorium to Brookstone Builders in the amount of \$192,384 (Donated by the Friends of the City Auditorium).
- Downtown Water Main Cleaning and Lining to Biszko Contracting in the amount of \$687,638.



# Economic Development

The Department responded to approximately 275 inquiries and conducted 55 site tours of Concord. New development for 1994 totalled \$25,205,000 with another \$8,867,000 in renovation development. Concord also showed an increase of 1,590 jobs.

## **Major accomplishments included:**

- Completed Phase II of the Business Visitation Program with 45 healthcare-related businesses visits and 40 industrial visits.
- In conjunction with the Concord Community Development Corporation, was successful in applying for a \$1.3 million Economic Development Administration grant to extend infrastructure in the Airport Business Park area.

## **The Community Development Division activities/achievements included:**

- Completed and closed out two Community Development Block Grants in 1994.
- Utilized a total of \$470,000 in Block Grants to assist 79 households in two mobile home parks on Fisherville Road to acquire and rehabilitate their parks and \$140,000 to assist 3 Social Service Agencies in rehabilitating their facilities.
- Assisted the Concord Area Trust for Community Housing (C.A.T.C.H.) in receiving a two-year Block Grant to rehabilitate 59 residential units in Concord for low to moderate income families.
- Provided \$60,000 in low interest loans through the City's Revolving Loan Fund to low and moderate income property owners to rehabilitate their properties.

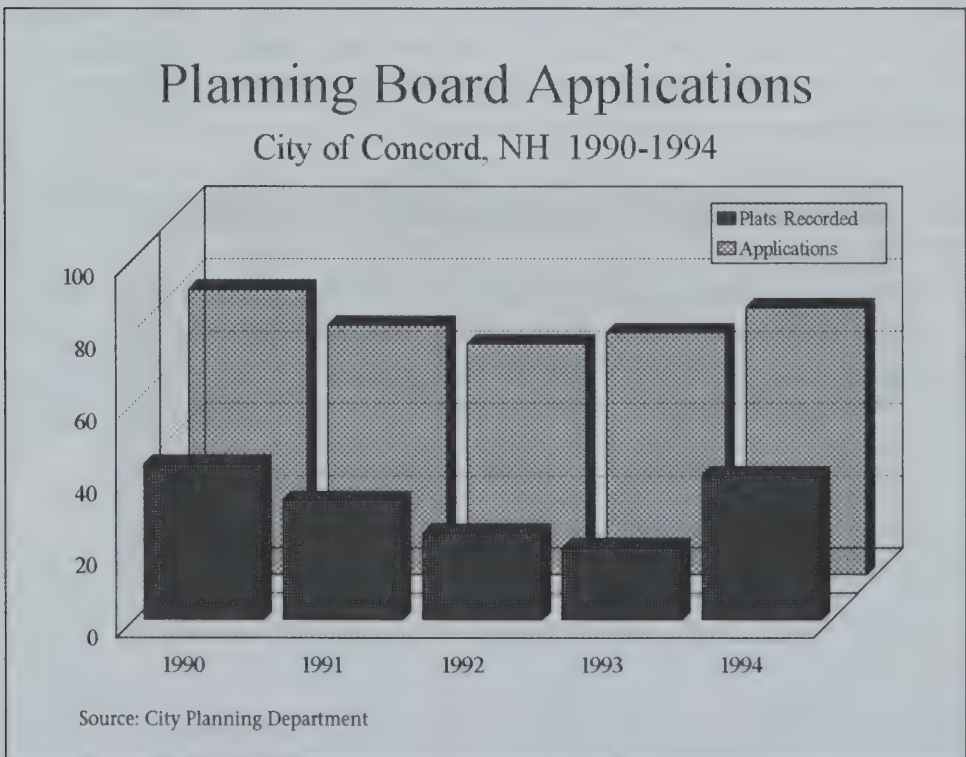
# Planning Department

The City Planning Board adopted the revised City Master Plan and began a program for implementing central recommendations of the plan. In addition, programs were prepared for a downtown plan, an update of the City zoning ordinance, a feasibility study for redevelopment of the old industrial areas in the South End, and long range development concepts for the Garvins Falls urban reserve area.

## Other notable department highlights were:

- A study of downtown parking problems was completed with a major recommendation for a third municipal parking structure.
- The State of New Hampshire began joint planning with the City for conversion of the New Hampshire Hospital campus to a State office complex with potential for accommodating up to 3,000 employees.
- Development activity increased over the low level of 1993.

|                                | 1993 | 1994 |
|--------------------------------|------|------|
| Development applications       | 67   | 74   |
| Plats filed at County Registry | 20   | 40   |



# Code Administration

Although slightly behind that for 1993, construction activity continued to be strong in 1994 with a total value of \$33,900,000. Seventy-one new single-family homes were permitted. Following is a summary of permit and inspection activity:

## Permits Issued:

|                               |     |
|-------------------------------|-----|
| Building .....                | 522 |
| Plumbing and Mechanical ..... | 601 |
| Electrical .....              | 464 |
| Sign .....                    | 161 |

## Inspections:

|                              |       |
|------------------------------|-------|
| Building .....               | 2,608 |
| Plumbing and Mechanical..... | 3,500 |
| Electrical .....             | 1,040 |

In addition, the Zoning Board of Adjustment heard 95 requests for variances, special exceptions, rehearings, and relief from State statutes.

## Other accomplishments/activities included:

- 105 special events were approved and licensed.
- A rabies occurrence received national attention when kittens from a local pet store tested positive after being sold.
- Amendments to the Zoning Ordinance and to the Licensing Ordinance dealing with sexually oriented businesses were adopted by City Council.
- The latest (1993) editions of the BOCA National Property Maintenance Code and the BOCA National Fire Prevention Code were adopted.
- A policy and permitting system was implemented allowing use of the City's sidewalks for a restaurant to place tables and chairs.

# Engineering Department

The Engineering Department provided technical and engineering support to other City departments on numerous municipal infrastructure and facility improvement projects. In addition, the department compiled and updated city records such as the property (assessor's) plans, street line plans, storm sewer system plans and other underground utility records. Major accomplishments for the 1994 fiscal year are as follows:

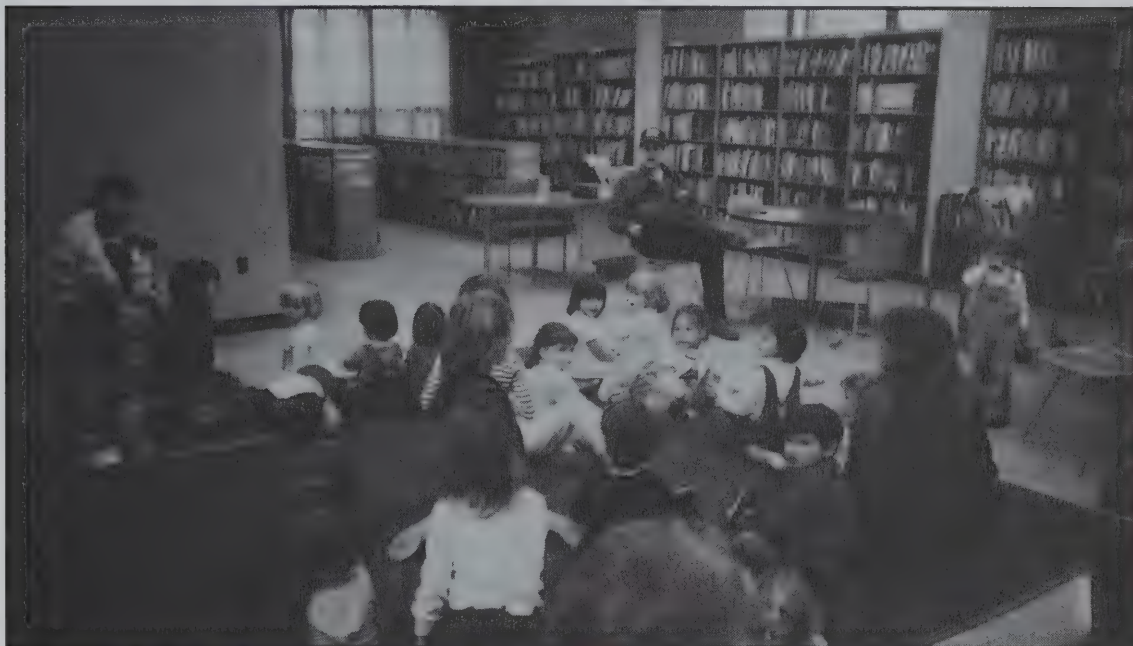
## **Design of Various City Projects:**

- Fisherville Road Cooperatives - Underground Storage Tank Removal
- Road Reclamation on Snow Pond and Graham Roads
- Everett Arena Roofing Contract
- Sanitary Sewer Extension on Second Street
- South Main/South State Street Pavement Overlay
- Sanitary Sewer Improvements on Terrill Park Drive

## **Other accomplishments/activities included:**

- Completed the first City-wide sidewalk survey, documenting the condition of approximately 100 miles of City sidewalks.
- Administered development agreements associated with contributions toward off-site improvements resulting in contributions of \$50,117 for traffic improvements and \$21,398 for recreational improvements.
- William G. Hodges, Senior Engineering Technician, retired after 31 years of service to the City.

## Library Department



The Library continues to provide informational, cultural, educational and recreational resources and services to the people of Concord. In addition, library customers were treated to an excellent National Library Week program of special events sponsored by both the Friends of Concord Public Library and Penacook Branch Library. A total of 580 children joined the summer reading program entitled, "Go Undercover With Books," and City officials, Friends, members of the public and staff participated in a week long read-a-thon for Children's Book Week.

### **Other highlights included:**

- The dedication of the James W. Nelson Reading Room.
- Installation of a new passenger elevator funded through the Nelson Trust.
- Funded through the James M. Heath Trust, the purchase of back issues of the *Concord Monitor* (1864 - 1962) on microfilm.
- Received its second Federal Library Services and Construction Act (LSCA) Title VI, Library Literacy Program Grant.

CONTINUED ON THE NEXT PAGE

# Library Department

## Facts and Figures, 1994

|         |   |
|---------|---|
| 249,450 | people visited the library  |
| 340,430 | materials were loaned   |
| 16,824  | people are registered borrowers   |
| 1,437   | materials were loaned to other libraries through interlibrary loan services |
| 30      | community organizations used meeting facilities                             |
| 4,051   | children attended 243 library programs                                      |
| 72,745  | questions answered by adult reference services                              |
| 14,105  | questions answered by children's reference services                         |
| 931     | volunteer hours were donated to the Library                                 |

## Library Collection

|         |                                      |
|---------|--------------------------------------|
| 149,999 | books                                |
| 5,910   | records/compact disks                |
| 1,047   | children's room audio tape/book kits |
| 2,457   | video cassettes                      |
| 2,520   | audio cassettes and books on tape    |
| 380     | art prints and sculptures            |
| 300     | magazines and newspapers             |

## Library Availability

|                                |   |
|--------------------------------|---|
| <b>Concord Main Library</b>    | 336 days per year   |
| Winter                         | 7 days (61 hours) per week, including three evenings and Sunday afternoons; |
| Summer                         | 6 days (50.5 hours) per week, including two evenings                        |
| <b>Penacook Branch Library</b> | 300 days per year   |
| All year                       | 6 days (21.5 hours) per week, including one evening and Saturday morning    |

# Recreation Department

The Recreation and Parks Department was reorganized, and the Parks Division merged into the newly created General Services Department with the Recreation Division remaining as a separate department.

## Department highlights for the year were:

- The “Monkey-Around-Playground” at White Park was constructed with volunteer labor and donations.
- Capitol Ski & Outing Club donated a vinyl floor cover to the Green Street Community Center for use during special events to protect the hardwood floor.
- Shop 'n Save sponsored the City's annual July 4th fireworks show.
- Summer Music Series sponsors were New Hampshire Distributors, Walker Lecture Fund, State Council on the Arts, and E-Z Rock radio station.
- More than 100 adult volunteers assisted with the youth soccer program.
- Eighty adult volunteers assisted with youth basketball.
- The Swimming Pool Planning Study was completed and work to develop options for implementing a pool replacement program began.
- Reviewed Golf Pro arrangements with other municipal golf courses in New England and, together with Golf Course Advisory Committee, prepared for solicitation of Golf Pro service proposals.
- John Keach, Recreation & Parks Director for twenty-six years, retired.

## Some 1994 Facts and Figures

- Swimming Pool Attendance .....30,747
- Permits Issued Recreation Facilities .....5,077
- Total Program Participants .....55,062
- Concord residents account for 94% of registered participants representing 1,135 different families.
- Youth in pre-school through grade 9 represented 80% of the registered participants.
- Scholarships were awarded to 227 children in 17 different program areas.
- Indoor and outdoor athletic facilities were used by 54 different youth and adult sport leagues representing 510 teams.

# General Services Department

Reorganization for the new General Services Department was completed in 1994. The new department consists of the former Water Resources Department, the Public Works Department, and the Parks Maintenance Division of the Recreation and Parks Department. The final configuration consolidated thirteen divisions into eight. The new divisions are:

- Administration and Fiscal Control
- Construction and Plan Review
- Fleet and Equipment Services
- Grounds
- Highways and Utilities
- Public Properties
- Water Treatment Facilities
- Wastewater Treatment Facilities

## **Department service highlights included:**

### ***Administration and Fiscal Control:***

- Revision of the budget process to account for the cross-fund functional design of the department while maintaining fund equity was completed, thus establishing a baseline to support preparation of future budgets.
- The program for converting water meters to Automatic Meter Reading (AMR) devices, either the telephone dependent Access Plus or the radio transmitter TRACE devices, continued with installation of 631 Access and 13 Trace units.
- New AMR monitoring augmented conventional leak detection methods and resulted in 92 leak investigations.

### ***Construction and Plan Review:***

- The division provided plan review, construction oversight and inspection services for 23 projects.
- Design and coordination of the ongoing water distribution system cleaning and lining resulted in contracted renovation of two miles of water main.
- Construction inspections provided by the division included:
  - 152 residential utility inspections.
  - 34 commercial inspections.
  - 7,100 feet of water system installation.
  - 9,212 feet of sewer main installation.
  - 1,200 feet of drainage systems.



# General Services Department

## *Fleet and Equipment Services:*

- The division filled over 2,900 repair orders, producing a billable rate of 95 percent.
- A computer aided Vehicle Maintenance Information System was installed and data accumulation started.
- The Equipment Service Team won the Pit Crew Competition during the Race Fever activities.

## *Grounds Division:*

- Cemeteries recorded 290 interments in 1994.
- Memorial Field hosted the 1994 Babe Ruth Baseball League World Series.
- In cooperation with citizen volunteers the Monkey-Around-Playground at White Park was completed in less than two weeks.
- Beaver Meadow Golf Course continued to improve with renovations of the driving range and practice tees and the expansion of the irrigation pond to over two-million-gallon capacity, which will allow for better preservation of the greens and fairways.

## *Highways and Utilities:*

- Historically significant snowfall totaling over 95 inches resulted in significant efforts to keep open over 200 miles of streets and 100 miles of sidewalks.
- Closure of the Concord landfill began in earnest. Bids were finalized, a contract awarded and construction of the landfill cap was started.
- 15,454 feet of sidewalk repaving was completed in south Concord adjacent to the Rumford School and in the north end along Beacon and Washington Streets.
- Road repairs and reconstruction, using a variety of techniques, was completed in a number of areas throughout the City:
- Most of Snow Pond Road and all of Graham Road were reclaimed and topcoated.
- Lakeview Drive and Long Pond Road were graded, shimmed, and hot-topped.
- Five miles of gravel roads were covered with asphalt reclaimed from other locations.
- Significant ditch construction and restoration was done along rural roads within the City limits.

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# General Services Department

## *Public Properties:*

- Concentrated maintenance efforts to slow the accelerating deterioration of City buildings were a major focus of the division in 1994.
- Design and construction of the new lobby addition for the auditorium was completed with help of the Friends of the Audi.
- The division performed the functions of the Fixed Base Operator (FBO) for the airport while a new FBO and airport manager were selected.
- In cooperation with the Merrimack County Diversion Program, completed preservation of hangar one.
- Enhanced safety at the airport by removal of obstacles (primarily trees) from the northern approach to runway 17/35.

## *Water Treatment Facilities:*

- 1.5 billion gallons of water were treated and delivered to the citizens of Concord. The highest usage was on June 17 when consumption was 6.6 million gallons with the low being May 19 with only 2.9 million gallons.
- To ensure safety and monitor quality, 1,052 coliform tests were conducted throughout the distribution system.
- The Water Master Plan was finalized, providing an evaluation of the existing facilities and improvement recommendations for the system.
- A major upgrade to the filter system was completed at the treatment plant.
- Renovation was completed to 1,000 square feet of the existing treatment plant and a 2,000 square foot addition was constructed.

## *Wastewater Treatment:*

- The two wastewater treatment plants (Hall Street and Penacook) continued to meet the high standards of operation set by regulatory agencies and expected by the community. On average, the treatment system removed over 95 percent of the two major pollutants in the waste stream.
- The Hall Street plant reaffirmed its role as the major area septage treatment facility processing over 2.3 million gallons of septage waste from 56 New Hampshire communities.
- Odor control received major emphasis and effort in 1994. The waste-activated sludge-thickening project was completed and the system started. Odor complaint calls dropped from 93 in 1993 to 8 in 1994.

# Fire Department

The Fire Department is responsible for a number of programs and activities beyond the traditional fire suppression and rescue/ambulance services.

For example, the department maintains the City's fire alarm system as well as maintains and repairs the majority of the City's traffic signals.

The Fire/Dispatch Center receives and transmits emergency calls for Concord and 17 other surrounding towns. These towns are: Allenstown, Boscawen, Bow, Bradford, Canterbury, Chichester, Dunbarton, Epsom, Henniker, Hopkinton, Loudon, Northwood, Pembroke, Pittsfield, Salisbury, Warner and Webster. In addition, the Fire Prevention Division reviews building plans and inspects properties to ensure compliance with fire and Life Safety Codes, as well as provides fire prevention education programs throughout the community.

## Department service highlights included:

- Responded to 7,157 unit operations/requests for rescue service. The department handled 3,621 calls for medical aid and assisted 2,700 patients.
- Responded to 4,712 fire incidents.

## A breakdown of the calls is as follows:

### False Alarms:

|   |     |
|---|-----|
| Malicious False Alarms .....            | 83  |
| System Malfunctions .....               | 382 |
| Unintentional Alarms .....              | 585 |
| Fire in Mercantile Occupancies .....    | 8   |
| Fire in Industrial Occupancies .....    | 5   |
| Fire in Institutional Occupancies ..... | 15  |
| Fire in Residential Occupancies .....   | 80  |
| Automobile Fire .....                   | 71  |
| Brush Fire .....                        | 85  |
| Fire Investigations .....               | 53  |
| Suspicious Fires .....                  | 21  |

### • Fire Prevention Inspection activities included:

|                           |     |
|---------------------------|-----|
| Buildings Inspected ..... | 128 |
| Re-Inspections .....      | 128 |
| Permit Inspections .....  | 243 |
| Permits Issued .....      | 243 |

- Developed and implemented a minimum company standard for Self Contained Breathing Apparatus.
- Worked with Concord School District on making all School District facilities compliant with life safety requirements.

# Police Department

A year-end assessment revealed that while total calls for service were down slightly there was an across-the-board increase in crimes against persons in 1994. The largest increases came in robberies, aggravated assaults, assaults, sex offenses, drug offenses and criminal threatening offenses.

## Concord Police Department Service Statistics

|                                | 1993   | 1994   | Percentage Change |
|--------------------------------|--------|--------|-------------------|
| <b>Total Calls for Service</b> | 32,602 | 31,981 | -1.9%             |
| <b>Total Part I Offenses</b>   | 1,877  | 1,800  | -4.1%             |
| Murder                         | 1      | 2      | 100.00%           |
| Rape                           | 24     | 47     | 95.8%             |
| Robbery                        | 14     | 20     | 42.9%             |
| Aggravated Assault             | 19     | 26     | 36.8%             |
| Burglary                       | 298    | 269    | -9.7%             |
| Larceny                        | 1,447  | 1,361  | -5.9%             |
| Auto Theft                     | 66     | 62     | -6.1%             |
| Arson                          | 8      | 13     | 62.5%             |
| <b>Total Part II Offenses</b>  | 7,141  | 7,368  | 3.2%              |
| Assault                        | 527    | 614    | 16.5%             |
| Criminal Mischief              | 920    | 835    | -9.2%             |
| Sex Offenses                   | 100    | 117    | 17.0%             |
| Drug Offenses                  | 136    | 143    | 5.1%              |
| Disorderly Conduct             | 2,844  | 2,881  | 1.3%              |
| Criminal Trespass              | 137    | 133    | -2.9%             |
| Criminal Threatening           | 188    | 227    | 20.7%             |
| Total Non-Criminal Calls       | 23,584 | 22,813 | -3.3%             |
| Total Traffic Summonses        | 7,952  | 5,372  | -32.4%            |
| Total DWI's                    | 280    | 278    | -0.7%             |
| Total Traffic Accidents        | 1,847  | 1,952  | 5.7%              |

### Notable department achievements included:

- Implementation of a bar code evidence/property management system.
- Implementation of enforcement of the .08 Driving While Intoxicated law.
- Implementation of new departmental general orders governing discipline, citizen complaints, and personnel incidents.

# Welfare Department

The Welfare Department's responsibility is to relieve and maintain Concord's economically disadvantaged citizens by providing basic food, shelter, and medical assistance, until they are eligible for other public benefit programs.

In 1994 an average of 4,862 cases representing 12,158 persons were aided at a total cost of approximately \$354,400.

## **Following is a description of the types of and level service provided in 1994:**

|  |          |
|--|----------|
| Liens/Social Security Interim Assistance ..... | \$15,000 |
| Medicaid Reimbursements .....                  | 15,000   |
| Work Program Hours .....                       | 15,000   |
| Total Shelter Referrals .....                  | 500      |
| Total Appointments .....                       | 11,000   |
| Total Separate Clients .....                   | 4,500    |
| Total Assisted Clients .....                   | 2,000    |
| Total Property Taxes Paid .....                | 5,000    |

## **Significant department activities and achievements were:**

- The Welfare Director was appointed to the Concord District Court Coordinating Council on Domestic Violence.
- The department participated in a State task force to study and review New Hampshire's Emergency Assistance Program.
- Worked with the New Hampshire Alliance for Children and Youth to computerize access to public benefit programs.

# Assessing Department

The Assessing Department is responsible for property valuation-assessments, tax exemptions, abatements, current-use assessments and property ownership and tax maps.

In 1994, the department processed 747 appeals. In addition, 517 building permits, requiring inspections, listings and appraisals were completed; 864 field reviews of new or old properties, under construction for past years, were inspected and values adjusted accordingly; 1,302 deeds of transfer were received, property records and tax maps were updated; and 379 sales reviews were conducted and analyses completed.

The New Hampshire Department of Revenue Administration issued the City of Concord its 1994 equalization ratio at 125%. The ratio represents the level of assessments as compared to current market values. Growth in the City was very good considering the state of the economy.

While Concord's tax base suffered losses due to the recession and its impact on real estate values, continued construction of retail, medical and single-family properties resulted in an improved tax base over 1993.

The gross tax base for 1994 was \$1,850,943,900, and the net tax base (with statutory exemptions for elderly and blind) was \$1,829,725. Revenue received by the City from other tax programs totalled \$329,271.00.

## **The 1994 Tax Rates for Concord and Penacook were:**

|           | Concord        | Penacook       |
|-----------|----------------|----------------|
| Municipal | \$ 9.40        | \$ 9.40        |
| School    | 17.17          | 14.54          |
| County    | 1.67           | 1.67           |
| Total     | <u>\$27.43</u> | <u>\$24.30</u> |

## Finance Department

The Finance Department, consisting of three separate divisions (Accounting and Controls, Treasury, and Data Processing), directed or contributed to a wide range of projects affecting departments and the public alike.

### **Service highlights for the department included:**

- Successful analysis and State legislative approval of the fiscal year change and quarterly property tax collection.
- Reorganized staff for more efficient processing of payroll, accounts payable, and accounts receivable functions.
- Accelerated the billing and collection of grant revenues.
- Completed a Management Information System (MIS) Needs Analysis and Plan and submitted a \$1.27 million funding plan to City Council for upgrading the City's MIS system.
- Avoided issuance of Tax Anticipation Notes, marking the first year without short-term borrowing since 1989.
- Issued \$14,660,000 General Obligation Refunding Bonds, which resulted in a net present value savings of \$815,000 to the City.
- Increased current real estate collection rates from 89.1% in 1993 to 91.1% in 1994.
- Assisted in the General Services reorganization with account and financial systems redesign.
- Continued to work with the development departments to foster Geographic Information System (GIS) opportunities.
- Implemented a new tax bill which included an informational mailing.
- Completed a successful year outsourcing motor vehicle notices and registrations by lock box.

MELANSON, GREENWOOD  
& COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Concord, New Hampshire

We have audited the accompanying general purpose financial statements of the City of Concord, New Hampshire, as of December 31, 1994, and for the year then ended. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Concord, New Hampshire, as of December 31, 1994 and the results of its operations, and cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules and statistical tables listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Concord, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Melanson, Greenwood + Company P.C.*

Nashua, New Hampshire  
May 1, 1995



### Combined Financial Statements - Overview

The financial statements provide a summary overview of the financial position of all funds and account groups and of the operating results by fund types. They also serve as an introduction to the more detailed statements and schedules that follow.

CITY OF CONCORD, NEW HAMPSHIRE

Exhibit 1

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1994

|   | Governmental Fund Types |                       |                       |                   |
|---|-------------------------|-----------------------|-----------------------|-------------------|
|   | General Fund            | Special Revenue Funds | Capital Project Funds | Debt Service Fund |
| <b>ASSETS AND OTHER DEBITS</b>                                  |                         |                       |                       |                   |
| Cash and cash equivalents                                       | \$ 33,335               | \$ 1,801,359          | \$ 276,171            | \$ 153,879        |
| Investments   | -                       | -                     | -                     | -                 |
| Taxes receivable  | 6,374,017               | -                     | -                     | -                 |
| Accounts receivable   | 327,648                 | 4,651                 | 23,245                | -                 |
| Mortgage and loans receivable                                   | -                       | 885,267               | -                     | 31,753            |
| Interest receivable   | 629,802                 | -                     | -                     | -                 |
| Due from other funds  | 2,485,041               | -                     | -                     | -                 |
| Advance to other funds  | 109,184                 | -                     | -                     | -                 |
| Due from other governments                                      | -                       | 194,805               | -                     | -                 |
| Inventory   | -                       | -                     | -                     | -                 |
| Other assets  | 30,588                  | -                     | -                     | -                 |
| Fixed assets  | -                       | -                     | -                     | -                 |
| Amounts to be made available from debt service fund             | -                       | -                     | -                     | -                 |
| Amounts to be provided for retirement of general long-term debt | -                       | -                     | -                     | -                 |
| <b>Total Assets and Other Debits</b>                            | <b>\$ 9,989,615</b>     | <b>\$ 2,886,082</b>   | <b>\$ 299,416</b>     | <b>\$ 185,632</b> |
| <b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>                   |                         |                       |                       |                   |
| <b>Liabilities:</b>   |                         |                       |                       |                   |
| Accounts payable  | \$ 534,678              | \$ 81,901             | \$ 487,437            | \$ -              |
| Retainage payable   | -                       | -                     | 168,334               | -                 |
| Other liabilities   | 433,178                 | 2,800                 | -                     | 4,884             |
| Deferred revenue  | 1,860,989               | 885,267               | -                     | 31,753            |
| Due to other funds  | -                       | -                     | 2,485,041             | -                 |
| Due to other governments  | -                       | -                     | -                     | -                 |
| Current maturities of long-term debt                            | -                       | -                     | -                     | -                 |
| Advance from other funds  | -                       | -                     | -                     | -                 |
| Capital leases payable  | -                       | -                     | -                     | -                 |
| Accrued employee benefits                                       | -                       | -                     | -                     | -                 |
| Obligation to employees under deferred compensation plan        | -                       | -                     | -                     | -                 |
| General obligation debt   | -                       | -                     | -                     | -                 |
| Estimated landfill closure and postclosure liability            | -                       | -                     | -                     | -                 |
| <b>Total Liabilities</b>  | <b>2,828,845</b>        | <b>969,968</b>        | <b>3,140,812</b>      | <b>36,637</b>     |
| <b>Equity and Other Credits:</b>                                |                         |                       |                       |                   |
| Contributed capital   | -                       | -                     | -                     | -                 |
| Retained earnings   | -                       | -                     | -                     | -                 |
| Investment in general fixed assets                              | -                       | -                     | -                     | -                 |
| <b>Fund equity:</b>   |                         |                       |                       |                   |
| Reserved for encumbrances                                       | 799,812                 | -                     | -                     | -                 |
| Reserved for advances   | 89,815                  | -                     | -                     | -                 |
| Reserved for endowments   | -                       | -                     | -                     | -                 |
| Reserved for capital purposes                                   | 2,000,000               | -                     | -                     | -                 |
| Undesignated  | 4,271,143               | 1,916,114             | (2,841,396)           | 148,995           |
| <b>Total Equity and Other Credits</b>                           | <b>7,160,770</b>        | <b>1,916,114</b>      | <b>(2,841,396)</b>    | <b>148,995</b>    |
| <b>Total Liabilities, Equity, and Other Credits</b>             | <b>\$ 9,989,615</b>     | <b>\$ 2,886,082</b>   | <b>\$ 299,416</b>     | <b>\$ 185,632</b> |

| Proprietary Fund Types |                              | Fiduciary<br>Fund Types<br>Trust and<br>Agency Funds | Account Groups          |                            | Total<br>(Memorandum Only) |
|------------------------|------------------------------|--|-------------------------|----------------------------|----------------------------|
| Enterprise<br>Funds    | Internal<br>Service<br>Funds |  | General Fixed<br>Assets | General Long-<br>Term Debt |                            |
| \$ 3,165,263           | \$ 139,530                   | \$ 15,863,822  | \$ -                    | \$ -                       | \$ 21,433,359              |
| -                      | -                            | 9,314,148  | -                       | -                          | 9,314,148                  |
| -                      | -                            | -  | -                       | -                          | 6,374,017                  |
| 996,473                | 25,821                       | 52,145   | -                       | -                          | 1,429,983                  |
| -                      | -                            | -  | -                       | -                          | 917,020                    |
| -                      | -                            | 95,829   | -                       | -                          | 725,631                    |
| -                      | -                            | -  | -                       | -                          | 2,485,041                  |
| -                      | -                            | -  | -                       | -                          | 109,184                    |
| 4,290,461              | -                            | -  | -                       | -                          | 4,485,266                  |
| 125,108                | 193,553                      | -  | -                       | -                          | 318,661                    |
| -                      | -                            | 13,390   | -                       | -                          | 43,978                     |
| 80,906,115             | 790,845                      | -  | 28,255,353              | -                          | 109,952,313                |
| -                      | -                            | -  | -                       | 878,024                    | 878,024                    |
| -                      | -                            | -  | -                       | 16,771,722                 | 16,771,722                 |
| <u>\$ 89,483,420</u>   | <u>\$ 1,149,749</u>          | <u>\$ 25,339,334</u>                                 | <u>\$ 28,255,353</u>    | <u>\$ 17,649,746</u>       | <u>\$ 175,238,347</u>      |
| \$ 280,781             | \$ 44,022                    | \$ 1,396   | \$ -                    | \$ -                       | \$ 1,430,215               |
| 165,062                | -                            | -  | -                       | -                          | 333,396                    |
| 404,540                | -                            | 551,416  | -                       | -                          | 1,396,818                  |
| 7,171                  | -                            | -  | -                       | -                          | 2,785,180                  |
| -                      | -                            | -  | -                       | -                          | 2,485,041                  |
| -                      | -                            | 15,743,304   | -                       | -                          | 15,743,304                 |
| 1,927,613              | -                            | -  | -                       | -                          | 1,927,613                  |
| 109,184                | -                            | -  | -                       | -                          | 109,184                    |
| -                      | -                            | -  | -                       | 101,882                    | 101,882                    |
| 149,297                | 12,572                       | -  | -                       | 771,931                    | 933,800                    |
| -                      | -                            | 2,226,177  | -                       | -                          | 2,226,177                  |
| 15,080,454             | -                            | -  | -                       | 15,047,933                 | 30,128,387                 |
| -                      | -                            | -  | -                       | 1,728,000                  | 1,728,000                  |
| <u>18,124,102</u>      | <u>56,594</u>                | <u>18,522,293</u>                                    | <u>-</u>                | <u>17,649,746</u>          | <u>61,328,997</u>          |
| 56,456,775             | 1,237,406                    | -  | -                       | -                          | 57,694,181                 |
| 14,902,543             | (144,251)                    | -  | -                       | -                          | 14,758,292                 |
| -                      | -                            | -  | 28,255,353              | -                          | 28,255,353                 |
| -                      | -                            | -  | -                       | -                          | 799,812                    |
| -                      | -                            | -  | -                       | -                          | 89,815                     |
| -                      | -                            | 3,327,051  | -                       | -                          | 3,327,051                  |
| -                      | -                            | -  | -                       | -                          | 2,000,000                  |
| -                      | -                            | 3,489,990  | -                       | -                          | 6,984,846                  |
| <u>71,359,318</u>      | <u>1,093,155</u>             | <u>6,817,041</u>                                     | <u>28,255,353</u>       | <u>-</u>                   | <u>113,909,350</u>         |
| <u>\$ 89,483,420</u>   | <u>\$ 1,149,749</u>          | <u>\$ 25,339,334</u>                                 | <u>\$ 28,255,353</u>    | <u>\$ 17,649,746</u>       | <u>\$ 175,238,347</u>      |

The accompanying notes are an integral part of the financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures  
and Changes in Fund Equity  
All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 1994

|  | Governmental Fund Types |                             |                             |
|--|-------------------------|-----------------------------|-----------------------------|
|  | General<br>Fund         | Special<br>Revenue<br>Funds | Capital<br>Project<br>Funds |
| <b>Revenues:</b>   |                         |                             |                             |
| Taxes  | \$ 21,083,510           | \$ -                        | \$ -                        |
| Licenses and permits   | 470,819                 | -                           | -                           |
| Intergovernmental  | 1,888,418               | 816,604                     | -                           |
| Charges for services   | 1,235,809               | 1,014,901                   | -                           |
| Investment income  | 420,282                 | 55,694                      | -                           |
| Miscellaneous  | 570,266                 | 222,296                     | -                           |
| Total Revenues   | <u>25,669,104</u>       | <u>2,109,495</u>            | <u>-</u>                    |
| <b>Expenditures:</b>   |                         |                             |                             |
| Current  |                         |                             |                             |
| General government   | 2,275,464               | 884,907                     | -                           |
| Public safety  | 9,669,723               | -                           | -                           |
| General services   | 4,522,485               | -                           | -                           |
| Planning and development   | 1,080,598               | -                           | -                           |
| Leisure and information services   | 1,447,860               | 61,331                      | -                           |
| Human services   | 954,549                 | -                           | -                           |
| Employee benefits  | 290,174                 | -                           | -                           |
| Miscellaneous  | 322,941                 | -                           | -                           |
| Debt service   | -                       | -                           | -                           |
| Capital outlay   | 290,549                 | 868,337                     | 3,643,518                   |
| Total Expenditures   | <u>20,854,343</u>       | <u>1,814,575</u>            | <u>3,643,518</u>            |
| Excess (deficiency) of revenues over expenditures  | 4,814,761               | 294,920                     | (3,643,518)                 |
| <b>Other Financing Sources (Uses):</b>   |                         |                             |                             |
| Proceeds of refinancing debt   | 8,491,200               | -                           | -                           |
| Refinancing investments  | (8,491,200)             | -                           | -                           |
| Transfers in   | 862,946                 | 180,514                     | 22,500                      |
| Transfers out  | (3,066,891)             | (207,025)                   | (3,750)                     |
| Total Other Financing Sources (Uses)   | <u>(2,203,945)</u>      | <u>(26,511)</u>             | <u>18,750</u>               |
| Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses | 2,610,816               | 268,409                     | (3,624,768)                 |
| Fund Equity, beginning   | <u>4,549,954</u>        | <u>1,647,705</u>            | <u>783,372</u>              |
| Fund Equity, ending  | <u>\$ 7,160,770</u>     | <u>\$ 1,916,114</u>         | <u>\$ (2,841,396)</u>       |

| <u>Debt<br/>Service<br/>Fund</u> | <u>Fiduciary<br/>Fund Types<br/>Expendable<br/>Trust<br/>Funds</u> | <u>Total<br/>(Memorandum Only)</u> |
|----------------------------------|--|------------------------------------|
| \$ 301,882                       | \$ -   | \$ 21,385,392                      |
| -                                | -  | 470,819                            |
| -                                | -  | 2,705,022                          |
| -                                | -  | 2,250,710                          |
| 2,350                            | 184,934  | 663,260                            |
| 58,612                           | 1,041  | 852,215                            |
| <u>362,844</u>                   | <u>185,975</u>   | <u>28,327,418</u>                  |
| -                                | -  | 3,160,371                          |
| -                                | -  | 9,669,723                          |
| -                                | -  | 4,522,485                          |
| -                                | -  | 1,080,598                          |
| -                                | -  | 1,509,191                          |
| -                                | -  | 954,549                            |
| -                                | -  | 290,174                            |
| -                                | -  | 322,941                            |
| 2,501,590                        | -  | 2,501,590                          |
| -                                | -  | 4,802,404                          |
| <u>2,501,590</u>                 | <u>-</u>   | <u>28,814,026</u>                  |
| (2,138,746)                      | 185,975  | (486,608)                          |
| -                                | -  | 8,491,200                          |
| -                                | -  | (8,491,200)                        |
| 2,176,806                        | 29,931   | 3,272,697                          |
| -                                | (250,491)  | (3,528,157)                        |
| <u>2,176,806</u>                 | <u>(220,560)</u>   | <u>(255,460)</u>                   |
| 38,060                           | (34,585)   | (742,068)                          |
| <u>110,935</u>                   | <u>3,524,575</u>   | <u>10,616,541</u>                  |
| \$ <u>148,995</u>                | \$ <u>3,489,990</u>  | \$ <u>9,874,473</u>                |

The accompanying notes are an integral part of the financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures  
and Other Financing Sources and Uses - Budget and Actual  
General Fund and Special Revenue Funds

For the Year Ended December 31, 1994

|   | General Fund       |                     |  |
|---|--------------------|---------------------|--|
|   | <u>Budget</u>      | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
| <b>Revenues:</b>  |                    |                     |  |
| Taxes   | \$ 19,399,310      | \$ 20,360,998       | \$ 961,688                             |
| Licenses and permits  | 413,320            | 470,819             | 57,499                                 |
| Intergovernmental   | 1,843,130          | 1,888,418           | 45,288                                 |
| Charges for services  | 1,155,290          | 1,236,937           | 81,647                                 |
| Investment income   | 70,000             | 420,282             | 350,282                                |
| Miscellaneous   | 551,170            | 570,266             | 19,096                                 |
| <b>Total Revenues</b>   | <b>23,432,220</b>  | <b>24,947,720</b>   | <b>1,515,500</b>                       |
| <b>Expenditures:</b>  |                    |                     |  |
| General government  | 2,284,220          | 2,236,608           | 47,612                                 |
| Public safety   | 9,773,940          | 9,687,134           | 86,806                                 |
| General services  | 4,700,270          | 4,558,039           | 142,231                                |
| Planning and development  | 1,095,650          | 1,083,244           | 12,406                                 |
| Leisure and information services  | 1,468,500          | 1,454,621           | 13,879                                 |
| Human services  | 954,790            | 954,549             | 241                                    |
| Employee benefits   | 308,010            | 315,003             | (6,993)                                |
| Capital outlay  | 444,529            | 411,367             | 33,162                                 |
| Miscellaneous   | 498,830            | 323,041             | 175,789                                |
| <b>Total Expenditures</b>   | <b>21,528,739</b>  | <b>21,023,606</b>   | <b>505,133</b>                         |
| <b>Other Financing Sources (Uses):</b>  |                    |                     |  |
| Transfers in  | 926,870            | 862,946             | (63,924)                               |
| Transfers out   | (3,065,351)        | (3,057,659)         | 7,692                                  |
| Use of fund balance   | 235,000            | 235,000             | -                                      |
| <b>Total Other Financing Sources (Uses)</b>   | <b>(1,903,481)</b> | <b>(1,959,713)</b>  | <b>(56,232)</b>                        |
| <b>Excess (deficiency) of revenues and other<br/>financing sources over expenditures and<br/>other financing uses</b> | <b>\$ -</b>        | <b>\$ 1,964,401</b> | <b>\$ 1,964,401</b>                    |

| <u>Special Revenue Funds</u> |                   |  |
|------------------------------|-------------------|--|
| <u>Budget</u>                | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) |
| \$ -                         | \$ -              | \$ -                                   |
| -                            | -                 | -                                      |
| 5,840                        | 5,510             | (330)                                  |
| 467,050                      | 582,988           | 115,938                                |
| 8,300                        | 18,238            | 9,938                                  |
| <u>170,500</u>               | <u>207,821</u>    | <u>37,321</u>                          |
| 651,690                      | 814,557           | 162,867                                |
| 657,218                      | 696,681           | (39,463)                               |
| -                            | -                 | -                                      |
| -                            | -                 | -                                      |
| -                            | -                 | -                                      |
| -                            | -                 | -                                      |
| -                            | -                 | -                                      |
| -                            | -                 | -                                      |
| <u>657,218</u>               | <u>696,681</u>    | <u>(39,463)</u>                        |
| 125,770                      | 125,770           | -                                      |
| (186,022)                    | (186,026)         | (4)                                    |
| <u>85,000</u>                | <u>85,000</u>     | <u>-</u>                               |
| <u>24,748</u>                | <u>24,744</u>     | <u>(4)</u>                             |
| <u>\$ 19,220</u>             | <u>\$ 142,620</u> | <u>\$ 123,400</u>                      |

The accompanying notes are an integral part of the financial statements.

## CITY OF CONCORD, NEW HAMPSHIRE

Exhibit 4

Combined Statement of Revenues, Expenses and Changes  
in Retained Earnings/Fund Equity -  
Proprietary Fund Types and Similar Trust Funds

For the Year Ended December 31, 1994

|   | Proprietary Fund Types |                     | Fiduciary<br>Fund Types | Total<br>(Memorandum Only) |
|---|------------------------|---------------------|-------------------------|----------------------------|
|   | Enterprise             | Internal<br>Service | Non-Expendable<br>Trust |                            |
| Operating Revenues:   |                        |                     |                         |                            |
| Charges for services  | \$ 9,862,019           | \$ 644,300          | \$ -                    | \$ 10,506,319              |
| Contributions   | -                      | -                   | 220,702                 | 220,702                    |
| Miscellaneous   | 67,418                 | 4,486               | 255,826                 | 327,730                    |
| Total Operating Revenues  | <u>9,929,437</u>       | <u>648,786</u>      | <u>476,528</u>          | <u>11,054,751</u>          |
| Operating Expenses:   |                        |                     |                         |                            |
| Depreciation  | 1,629,367              | 270,486             | -                       | 1,899,853                  |
| Administration  | 1,307,355              | 631,401             | 3,709                   | 1,942,465                  |
| Collection  | 960,474                | -                   | -                       | 960,474                    |
| Treatment facility/plant operations                               | 2,670,574              | -                   | -                       | 2,670,574                  |
| Water supply  | 240,426                | -                   | -                       | 240,426                    |
| Distribution  | 412,761                | -                   | -                       | 412,761                    |
| Other operating expenses  | 46,974                 | -                   | -                       | 46,974                     |
| Disposal  | 1,758,302              | -                   | -                       | 1,758,302                  |
| Storm sewer maintenance   | 1,464                  | -                   | -                       | 1,464                      |
| Total Operating Expenses  | <u>9,027,697</u>       | <u>901,887</u>      | <u>3,709</u>            | <u>9,933,293</u>           |
| Operating Income (Loss)   | 901,740                | (253,101)           | 472,819                 | 1,121,458                  |
| Nonoperating Income (Expenses)                                    |                        |                     |                         |                            |
| Extraordinary loss on debt refinancing                            | (362,697)              | -                   | -                       | (362,697)                  |
| Interest expense  | (1,012,102)            | -                   | -                       | (1,012,102)                |
| Investment income   | 150,852                | -                   | -                       | 150,852                    |
| Intergovernmental   | 523,334                | -                   | -                       | 523,334                    |
| Loss on disposal of assets  | -                      | (104,101)           | -                       | (104,101)                  |
| Gain on inventory   | -                      | 21,587              | -                       | 21,587                     |
| Total Nonoperating Income (Expenses)                              | <u>(700,613)</u>       | <u>(82,514)</u>     | <u>-</u>                | <u>(783,127)</u>           |
| Net Income (Loss) Before<br>Operating Transfers                   | 201,127                | (335,615)           | 472,819                 | 338,331                    |
| Operating Transfers In (Out):                                     |                        |                     |                         |                            |
| Transfers in  | 1,077,720              | -                   | -                       | 1,077,720                  |
| Transfers out   | (583,910)              | (13,850)            | (224,500)               | (822,260)                  |
| Total Operating Transfers In (Out)                                | <u>493,810</u>         | <u>(13,850)</u>     | <u>(224,500)</u>        | <u>255,460</u>             |
| Net Income (Loss)   | 694,937                | (349,465)           | 248,319                 | 593,791                    |
| Depreciation on fixed assets acquired<br>with contributed capital | <u>888,675</u>         | <u>-</u>            | <u>-</u>                | <u>888,675</u>             |
| Increase (Decrease) in Retained<br>Earnings/Fund Equity           | 1,583,612              | (349,465)           | 248,319                 | 1,482,466                  |
| Retained Earnings/Fund Equity, beginning                          | <u>13,318,931</u>      | <u>205,214</u>      | <u>3,078,732</u>        | <u>16,602,877</u>          |
| Retained Earnings/Fund Equity, ending                             | <u>\$ 14,902,543</u>   | <u>\$ (144,251)</u> | <u>\$ 3,327,051</u>     | <u>\$ 18,085,343</u>       |

The accompanying notes are an integral part of the financial statements.



# Notes

# Notes

## STATE OF CALIFORNIA - DEPARTMENT OF REVENUE

Page 4

### Statement of Financial Position - Department of Revenue As of June 30, 2014

#### For the Fiscal Year Ending June 30, 2014

|                      | 2014         |              | 2013         |              |
|----------------------|--------------|--------------|--------------|--------------|
|                      | Actual       | Budget       | Actual       | Budget       |
| <b>Assets</b>        |              |              |              |              |
| Cash                 | \$ 1,234,567 | \$ 1,234,567 | \$ 1,234,567 | \$ 1,234,567 |
| Accounts receivable  | 123,456      | 123,456      | 123,456      | 123,456      |
| Inventory            | 56,789       | 56,789       | 56,789       | 56,789       |
| Prepaid expenses     | 23,456       | 23,456       | 23,456       | 23,456       |
| Other assets         | 100,000      | 100,000      | 100,000      | 100,000      |
| <b>Liabilities</b>   |              |              |              |              |
| Accounts payable     | \$ 123,456   | \$ 123,456   | \$ 123,456   | \$ 123,456   |
| Accrued liabilities  | 56,789       | 56,789       | 56,789       | 56,789       |
| Deferred liabilities | 23,456       | 23,456       | 23,456       | 23,456       |
| Other liabilities    | 100,000      | 100,000      | 100,000      | 100,000      |
| <b>Net Position</b>  |              |              |              |              |
| Total Assets         | \$ 1,518,268 | \$ 1,518,268 | \$ 1,518,268 | \$ 1,518,268 |
| Total Liabilities    | 303,701      | 303,701      | 303,701      | 303,701      |
| Net Position         | \$ 1,214,567 | \$ 1,214,567 | \$ 1,214,567 | \$ 1,214,567 |

The accompanying notes are an integral part of these financial statements.



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