

# Annual Report of the



# City of Nashua New Hampshire

155<sup>th</sup> Municipal Government Report

2008

***155<sup>th</sup> MUNICIPAL  
GOVERNMENT REPORT***

***FISCAL YEAR***

***JULY 1, 2007 – JUNE 30, 2008***

***Office of the City Clerk***

***Paul R. Bergeron, City Clerk***

***Patricia E. Lucier, Deputy City Clerk***

*July 2007 – January 2008*

***Tricia Piecuch, Deputy City Clerk***

*January 2008 – June 2008*

***Printed by: Ralph B. Jackson***

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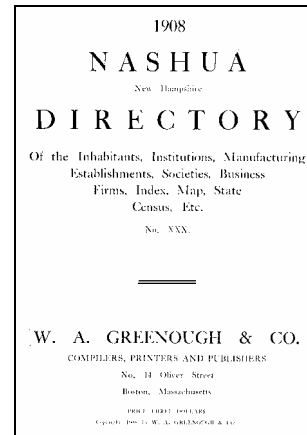


***“I know of no safe depository of the ultimate powers of society but the people themselves; and if we think them not enlightened enough to exercise their control with a wholesome discretion, the remedy is not to take it from them but to inform their discretion by education.”***

*Thomas Jefferson, 1820*

The 2007 – 2008 Municipal Government Report for the City of Nashua has been compiled through the efforts of your local city officials, to serve as a permanent record of the past year. Many hours of work went into its preparation, and for this we thank our very dedicated city employees who contributed to this report. We hope you find this report informative and interesting.

In addition to FY08 department reports, the 2008 Municipal Annual Report includes some images from Nashua’s 1908 Municipal Government Report and the 1908 *Nashua Directory of the Inhabitants, Institutions, Manufacturing Establishments, Societies, Business Firms, Index, Map, State Census, Etc.* published by the W.A. Greenough & Co. of Boston.



We welcome your questions and comments regarding any of the material contained in this report. Feel free to call us at 589-3010 or email us at [cityclerkdept@nashuanh.gov](mailto:cityclerkdept@nashuanh.gov).



Paul R. Bergeron  
City Clerk



### ***Nashua Police Department: 35 Years Ago...***

The Nashua Police Department moved from City Hall to its present location on Panther Drive, near the intersection of West Hollis Street and Route 3, in 1979. Prior to that time, the Police Department was headquartered at City Hall and had an entrance on the south side of the building, facing West Hollis Street. This photo, taken in 1972, shows how the entrance appeared as viewed through the iron rail abutting the railroad tracks.

entrance was located) and the City Clerk's Office (where the police vehicle garage was located). The word *POLICE*, engraved on the south side of City Hall, remains however, and on occasion, a resident or visitor will come into the City Clerk's Office looking for the location of the "Police Department" in City Hall.



*Reprinted by permission, Nashua Telegraph, 1972.  
Photo by Paul R. Bergeron.*

Today, the *Nashua Rail Trail* follows the path of the removed tracks, the fencing is gone, and the south entrance to City Hall has been removed. The portion of the building which housed the Police Department is now occupied by a number of municipal departments including the Human Resources Department (where the south

### ***City Hall: Today...***



l to r: south side of City Hall today; Nashua Heritage Rail Trail runs parallel to City Hall and W. Hollis St., site of former railroad tracks; Elm Street side of City Hall retains outline of Police Department's former garage bay doors.

## INFORMATIONAL STATISTICS

- October 26, 1673: The General Assembly of Massachusetts granted a Charter to the Township of Dunstable.
- August 5, 1740: King George II settled the boundary lines between Massachusetts and New Hampshire substantially as they are today.
- April 4, 1746: The Province of New Hampshire granted a Charter to the Township of Dunstable (in New Hampshire.)
- July 20, 1764: King George III established the boundary between New Hampshire and New York along the west bank of the Connecticut River, north of Massachusetts and south of the parallel of 45 degrees north latitude. This line became the boundary between New Hampshire and Vermont and has not changed to the present.
- December 15, 1836: Name of Dunstable changed to Nashua.
- January 23, 1842: Nashua divided.  
Nashville: North Side of River  
Nashua: South Side of River
- 1843: Town Hall completed
- 1853: Nashville united with Nashua and received City Charter

### SEAL OF THE CITY

The seal of the City of Nashua shall consist of a circular disk, upon the outer edge of which shall be inserted the words "TOWNSHIP OF DUNSTABLE, 1673," and upon the bottom of the disc the words "CITY OF NASHUA, 1853." In the foreground shall be an anvil and hammer, a plough, a bale of goods, a regulator and a horn of plenty. Across the center of the disc shall be represented a bridge and train of railroad cars; in the background shall be a cotton mill and iron foundry. In the upper center shall be two clasped hands. The whole to be enclosed in a laurel wreath.

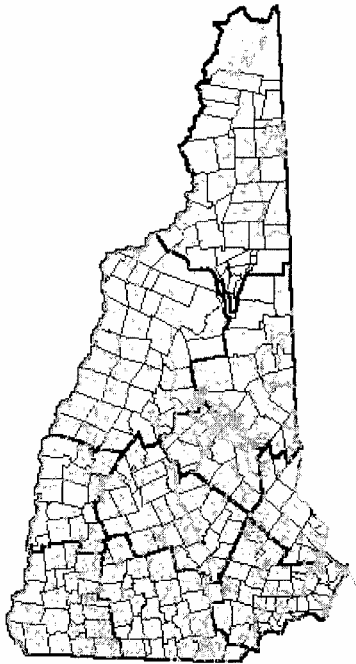


### INTERPRETATION

Laurel - symbolized victory,  
the conquest of the wilderness  
Dunstable became a plantation in 1673  
Nashua was incorporated as a city in 1853  
The clasped hands symbolize the union of  
Nashua and Nashville

The articles in the foreground symbolize the chief occupations and leading industries of Nashua.

# Nashua, NH



Community Contact	City of Nashua Katherine Hersh, Community Development Director 229 Main Street, PO Box 2019 Nashua, NH 03061-2019
Telephone	(603) 589-3098
Fax	(603) 589-3119
E-mail	mayoroffice@ci.nashua.nh.us
Web Site	www.nashuanh.gov
Municipal Office Hours	Monday through Friday, 8 am - 5 pm
County	Hillsborough
Labor Market Area	Nashua NH-MA NECTA Division, NH Portion
Tourism Region	Merrimack Valley
Planning Commission	Nashua Regional
Regional Development	Gateway Industrial Development Corp.
Election Districts	
US Congress	District 2 (All Wards)
Executive Council	District 5 (All Wards)
State Senate	District 12 (Wards 1, 2, 5, & 9), and 13 (Wards 3, 4, 6, 7, & 8)
State Representative	Hillsborough County Districts 20 (Ward 1), 21 (Ward 2), 22 (Ward 3), 23 (Ward 4), 24 (Ward 6), 25 (Ward 7), and 26 (Wards 5, 8, & 9)

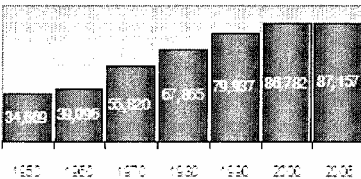
**Incorporated:** 1746

**Origin:** Originally part of a 1673 grant to Edward Tyng of Dunstable, England, the 200 square mile area, called Dunstable, included Nashua, Tyngsboro MA, and all or part of ten other towns. In 1741, Dunstable was cut in half when the Massachusetts-New Hampshire border was established. The northern half kept the name Dunstable. In 1836 the town took the Nashua River's name, a Nashaway Indian word for "beautiful river with a pebbly bottom" and "land between two rivers." In 1842, the town was divided again, with the section north of the Nashua River incorporated as Nashville. The two sections rejoined when Nashua was incorporated as a city in 1853. Nashua became a manufacturing center, powered by the Middlesex Canal which connected the Merrimack River to Boston.

**Villages and Place Names:** Nashville Historic District, French Hill, Crown Hill, North End.

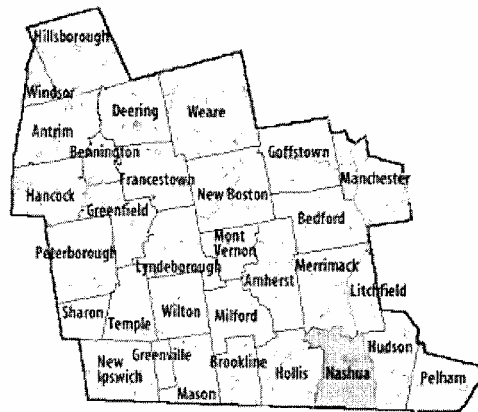
**Population, Year of the First Census Taken:** 632 residents in 1790

**Population Trends:** Nashua ranked first in numeric population change, totaling 52,113 over 50 years, from 34,669 in 1950 to 86,782 in 2000. The largest decennial percent change was 43 percent between 1960 and 1970; the smallest, nine percent between 1990 and 2000. The 2006 Census estimate for Nashua was 87,157 residents, which ranked second among New Hampshire's incorporated cities and towns.



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**Population Density, 2006:** 2,834.4 persons per square mile of land area, the second highest among the cities and towns. Nashua contains 30.8 square miles of land area and 1.0 square miles of inland water area.



Hillsborough County

Economic & Labor Market Information Bureau, NH Employment Security, 2007. Community Response Received 08/22/07

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

City of Nashua

**MUNICIPAL SERVICES**

Type of Government	<b>Mayor &amp; Council</b>
Budget: Municipal Appropriations, 2007	<b>\$215,735,815</b>
Budget: School Appropriations, 2007	<b>\$80,791,428</b>
Zoning Ordinance	<b>1930/06</b>
Master Plan	<b>2002</b>
Capital Improvement Plan	<b>Yes</b>
Industrial Plans Reviewed By	<b>Planning Board</b>

Boards and Commissions

Elected:	<b>Aldermen; School; Public Works; Fire</b>
Appointed:	<b>Planning; Conservation; Library; Cemetery; Zoning; Business &amp; Industrial Dev; Housing Authority</b>

Public Library **Nashua Public**

**EMERGENCY SERVICES**

Police Department	<b>Full-time</b>
Fire Department	<b>Full-time</b>
Town Fire Insurance Rating	<b>2</b>
Emergency Medical Service	<b>Municipal</b>

Nearest Hospital(s)	Distance	Staffed Beds
<b>Southern NH Medical Center, Nashua</b>	<b>Local</b>	<b>188</b>
<b>St. Joseph Hospital, Nashua</b>	<b>Local</b>	<b>208</b>

**UTILITIES**

Electric Supplier	<b>PSNH</b>
Natural Gas Supplier	<b>KeySpan</b>
Water Supplier	<b>Pennichuck Water Works</b>

Sanitation	<b>Municipal</b>
Municipal Wastewater Treatment Plant	<b>Yes</b>
Solid Waste Disposal	
Curbside Trash Pickup	<b>Municipal</b>
Pay-As-You-Throw Program	<b>No</b>
Recycling Program	<b>Voluntary Curbside</b>

Telephone Company	<b>Verizon</b>
Cellular Telephone Access	<b>Yes</b>
Cable Television Access	<b>Yes</b>
Public Access Television Station	<b>Yes</b>
High Speed Internet Service:	
Business	<b>Yes</b>
Residential	<b>Yes</b>

**PROPERTY TAXES** (NH Dept. of Revenue Administration)

2006 Total Tax Rate (per \$1000 of value)	<b>\$17.20</b>
2006 Equalization Ratio	<b>95.2</b>
2006 Full Value Tax Rate (per \$1000 of value)	<b>\$16.20</b>
2006 Percent of Local Assessed Valuation by Property Type	
Residential Land and Buildings	<b>69.8%</b>
Commercial Land and Buildings	<b>28.4%</b>
Public Utilities, Current Use, and Other	<b>1.9%</b>

**HOUSING SUPPLY** (NH Office of Energy and Planning)

2006 Total Housing Units	<b>36,735</b>
2006 Single-Family Units	<b>16,812</b>
Residential Permits, Net Change of Units	<b>81</b>
2006 Multi-Family Units	<b>19,033</b>
Residential Permits, Net Change of Units	<b>67</b>
2006 Manufactured Housing Units	<b>890</b>

**DEMOGRAPHICS**

(US Census Bureau)

Total Population	Community	County
2006	<b>87,157</b>	<b>402,789</b>
2000	<b>86,782</b>	<b>382,384</b>
1990	<b>79,937</b>	<b>336,549</b>
1980	<b>67,865</b>	<b>276,608</b>
1970	<b>55,820</b>	<b>223,941</b>

**Census 2000 Demographics**

Population by Gender			
Male	<b>42,775</b>	Female	<b>43,830</b>

Population by Age Group

Under age 5	<b>5,644</b>
Age 5 to 19	<b>17,735</b>
Age 20 to 34	<b>18,734</b>
Age 35 to 54	<b>27,055</b>
Age 55 to 64	<b>7,395</b>
Age 65 and over	<b>10,042</b>
Median Age	<b>35.8 years</b>

Educational Attainment, population 25 years and over

High school graduate or higher	<b>86.6%</b>
Bachelor's degree or higher	<b>31.5%</b>

**ANNUAL INCOME, 1999**

(US Census Bureau)

Per capita income	<b>\$25,209</b>
Median 4-person family income	<b>\$61,102</b>
Median household income	<b>\$51,969</b>

Median Earnings, full-time, year-round workers

Male	<b>\$43,893</b>
Female	<b>\$29,171</b>

Families below the poverty level

**5.0%**

**LABOR FORCE**

(NHES – ELM)

Annual Average	1996	2006
Civilian labor force	<b>45,430</b>	<b>49,816</b>
Employed	<b>43,654</b>	<b>47,880</b>
Unemployed	<b>1,776</b>	<b>1,936</b>
Unemployment rate	<b>3.9%</b>	<b>3.9%</b>

**EMPLOYMENT & WAGES**

(NHES – ELM)

Annual Average Covered Employment	1996	2006
Goods Producing Industries		
Average Employment	<b>12,804</b>	<b>9,869</b>
Average Weekly Wage	<b>\$908</b>	<b>\$1,539</b>
Service Providing Industries		
Average Employment	<b>32,126</b>	<b>37,295</b>
Average Weekly Wage	<b>\$488</b>	<b>\$756</b>
Total Private Industry		
Average Employment	<b>44,930</b>	<b>47,165</b>
Average Weekly Wage	<b>\$608</b>	<b>\$919</b>
Government (Federal, State, and Local)		
Average Employment	<b>3,779</b>	<b>4,516</b>
Average Weekly Wage	<b>\$720</b>	<b>\$1,047</b>
Total, Private Industry plus Government		
Average Employment	<b>48,709</b>	<b>51,681</b>
Average Weekly Wage	<b>\$617</b>	<b>\$931</b>

n = indicates that data does not meet disclosure standards

Municipal Government Report

**EDUCATION AND CHILD CARE**

Schools students attend: **Nashua operates grades K-12** District: **SAU 42**  
 Career Technology Center(s): **Wilbur Palmer Voc. Tech. Center, Hudson; Milford HS; Nashua HS North** Region: **16**

Educational Facilities	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	12	4	3	10
Grade Levels	P K 1-5	6-8	9-12	K 1-12
Total Enrollment	5,378	3,076	4,258	2,482

NH Licensed Child Care Facilities, 2007: Total Facilities: **65** Total Capacity: **4,180**

Nearest Community/Technical College: **Nashua**  
 Nearest Colleges or Universities: **Daniel Webster; Rivier; Thomas More**

**LARGEST BUSINESSES**

	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
BAE Systems North America	Tactical communications/surveillance	4,000+	
Southern NH Medical Center	Health care	1,000+	
St. Joseph Hospital & Trauma Center	Health care	1,000+	
City of Nashua	Municipal services	1,000+	
Hewlett-Packard	Computer software	500+/-	
Oxford Health Plans	Health insurance plan provider	500+/-	
Oracle Corporation	Software services provider	250+	
Skillssoft	Internet-based training courses & software	250+	

**TRANSPORTATION** (*distances estimated from city/town hall*)

Road Access US Routes **3**  
 State Routes **101A, 111, 111A, 130, 101A Bypass**  
 Nearest Interstate, Exit **Everett Tpk., Exits 1 - 8; I-93, Exit 3**  
 Distance **Local access; 11 miles**

Railroad **Boston & Maine**  
 Public Transportation **Yes**

Nearest Public Use Airport, General Aviation  
**Boire Field, Nashua** Runway **5,501 ft. asphalt**  
 Lighted? **Yes** Navigation Aids? **Yes**

Nearest Airport with Scheduled Service  
**Manchester-Boston Regional** Distance **18 miles**  
 Number of Passenger Airlines Serving Airport **8**

Driving distance to select cities:  
 Manchester, NH **18 miles**  
 Portland, Maine **106 miles**  
 Boston, Mass. **43 miles**  
 New York City, NY **234 miles**  
 Montreal, Quebec **276 miles**

**COMMUTING TO WORK**

(*US Census Bureau*)

Workers 16 years and over  
 Drove alone, car/truck/van **83.5%**  
 Carpooled, car/truck/van **9.2%**  
 Public transportation **1.5%**  
 Walked **2.5%**  
 Other means **0.7%**  
 Worked at home **2.7%**  
 Mean Travel Time to Work **24.7 minutes**

Percent of Working Residents:  
 Working in community of residence **47%**  
 Commuting to another NH community **26%**  
 Commuting out-of-state **26%**

**RECREATION, ATTRACTIONS, AND EVENTS**

- X Municipal Parks
  - X YMCA/YWCA
  - X Boys Club/Girls Club
  - X Golf Courses
  - X Swimming: Indoor Facility
  - X Swimming: Outdoor Facility
  - X Tennis Courts: Indoor Facility
  - X Tennis Courts: Outdoor Facility
  - X Ice Skating Rink: Indoor Facility
  - X Bowling Facilities
  - X Museums
  - X Cinemas
  - X Performing Arts Facilities
  - X Tourist Attractions
  - X Youth Organizations (i.e., Scouts, 4-H)
  - X Youth Sports: Baseball
  - X Youth Sports: Soccer
  - X Youth Sports: Football
  - X Youth Sports: Basketball
  - X Youth Sports: Hockey
  - Campgrounds
  - X Fishing/Hunting
  - X Boating/Marinas
  - X Snowmobile Trails
  - X Bicycle Trails
  - Cross Country Skiing
  - Beach or Waterfront Recreation Area
  - Overnight or Day Camps
- Nearest Ski Area(s): **Pat's Peak**
- Other: **Holiday Stroll; Summer Fun Series; Indoor Rock Climbing; Indoor Sky Jumping**

**CITY OF NASHUA  
NEW HAMPSHIRE**

**Comprehensive Annual Financial  
Report**

**For The Fiscal Year Ended  
June 30, 2008**



**Prepared by :  
The Financial Services Division**

**Michael Gilbar  
CFO/ Comptroller**

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# Municipal Government Report

City of Nashua, New Hampshire  
Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2008

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## City of Nashua

Office of the Chief Financial Officer  
229 Main Street - Nashua, NH 03060

(603) 589-3171  
Fax (603) 589-3168

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December 30, 2008

To the Citizens of the City of Nashua and the Board of Aldermen:

It is our pleasure to present the Comprehensive Annual Financial Report (CAFR) for the City of Nashua, New Hampshire, for the fiscal year ended June 30, 2008. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the report accurately presents the City's financial position and the results of operations in all material respects in accordance with generally accepted accounting principles (GAAP). All disclosures necessary to enable the reader to gain an accurate understanding of the City's financial activities have been included. This letter of transmittal is intended to complement Management's Discussion and Analysis (MD&A) and should be read in conjunction with it.

This CAFR presents the City's financial statements as required by the *Governmental Accounting Standards Board (GASB) Statement No. 34*, which established a new financial reporting model for state and local governments. It also complies with *GASB Statement No. 44*, which "identified the specific information required by the statistical section standards and set forth the overarching objectives of statistical section information. The statistical section provides crucial data to many different kinds of consumers of governmental financial information, ranging from municipal credit analysts to state legislators, municipal governing bodies, oversight bodies, and citizen and taxpayer organizations." ([www.gasb.org/news](http://www.gasb.org/news)) The CAFR covers all funds that, by law or other fiduciary obligation, the City administers. These include, but are not limited to, funds for the City of Nashua, the Nashua School District, and the component unit, Nashua Airport Authority.

### **History and Government**

The City of Nashua encompasses an area of thirty-two square miles in Hillsborough County along the Merrimack River in Southern New Hampshire. It is approximately thirty-four miles northwest of Boston, Massachusetts, and eighteen miles south of Manchester, New Hampshire. Nashua was part of the settlement of Dunstable, Massachusetts, until the division line between Massachusetts and New Hampshire was settled in 1741. It was then known as Dunstable, New Hampshire, until its name was changed to Nashua in 1836.

The pioneers of Dunstable arrived in the 1600s originating from England to settle on grants of land. The livelihood of the community at that time was farming and mercantile/commercial trade. The settlement period continued into the 1700s as sawmills and gristmills were established to harness the many streams and brooks throughout the town. The late-1700s were a

significant period for the region due to construction of the 27.75 mile-long Middlesex Canal System linking the Merrimack River to Charlestown-Boston. Direct water access to Boston markets immensely increased trade opportunities.

During the 1800s, two massive mills were established by harnessing waterpower via the canal systems. Metal manufacturing, iron industries and other heavy industries were often established as ancillary and support businesses to the large mills. Railroads built throughout the region in the mid-1800s dramatically reduced the general expense of travel and transportation of goods.

The *City Charter* was issued by the State of New Hampshire and signed by Governor Noah Martin on June 28, 1853. It was not until a new charter was written in 1913 that the current form of government was adopted. (The Nashua History Committee 1978. *The Nashua Experience*. Canaan, New Hampshire: Phoenix Publishing.) The Mayor and fifteen-member Board of Aldermen, as the chief executive and legislative officers of the City, are responsible for the prudent administration of the City's affairs in accordance with the laws set forth in the *City Charter*.

### **Municipal Services**

The City provides services such as police and fire protection; refuse disposal; sewer services and highway, street, and sidewalk maintenance. It maintains forty-nine athletic fields, four ice skating rinks, three outdoor swimming pool complexes, and twenty-two tennis courts. The City also preserves 965 acres of park sites including Holman Stadium, a 4,500-seat open-air stadium. The stadium is used for sports, concerts and other City sponsored events. It was also the home of the Nashua Pride, members of the Canadian-American Association of Professional Baseball (CanAm League). The Pride has brought recognition to Nashua by winning the championship of the Atlantic League of Professional Baseball in 2000 and the CanAm League championship in 2007. Subsequent to the 2008 season, the Pride was sold to the American Defenders of New Hampshire, LLC, also a member of the CanAm League.

Nashua is fortunate to have a municipal airport, Boire Field. It is located in the northwest corner of the city on 396 acres of land that the Nashua Airport Authority leases from the City. The Authority was created by State Statute in 1961 and is "tasked with setting policy and procedures to operate the airport for the City of Nashua in conjunction with the rules and regulations of the Federal Aviation Administration (FAA) and New Hampshire Department of Transportation, Division of Aeronautics." ([www.nashuaairport.com](http://www.nashuaairport.com))

The City is responsible for providing education to its citizens in compliance with requirements established by the State of New Hampshire. Public education is offered for grades kindergarten through twelve, providing a comprehensive program of general education, business, and college preparatory courses. An elected nine-member School Board manages the school district's affairs with fiscal autonomy on certain matters; however, the School Board does not represent an autonomous governmental unit independent from the City of Nashua. Financial management and reporting, as well as the issuance of debt obligations, are the City's responsibility.

### **Financial Structure and Management**

In accordance with the *City Charter and Code of Ordinances*, the Financial Services Division is responsible for establishing an accounting and internal control structure designed to ensure that the City's assets are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurances that these objectives are attained. In providing these reasonable assurances, it is recognized that:

1. The cost of control should not exceed the benefits.
2. The valuation of costs and benefits requires management's judgment.

**Budget Control Charter Amendment** - The City's budget must adhere to the Budget Control Charter Amendment passed by voters in 1993 that limits the budget to an increase of no more than the average annual consumer price index (CPI-U) over the past three years. It allows for certain exemptions voted upon annually by the Board of Aldermen. The fiscal year 2008 budget came in under the cap of 3.1% and no exemptions were made. In fiscal year 2008, the Board of Aldermen approved changing the CPI measurement from the national average to the Northeast region average. The fiscal year 2009 budget that was passed in May 2008 also came in under the spending cap.

**Minimum Undesignated Fund Balance** - The City has an ordinance stating that it is the Board of Aldermen's policy to maintain a minimum undesignated general fund balance of 10% of the fiscal year appropriations. If a portion of undesignated general fund balance is used to offset property taxes in any given fiscal year, it is the policy of the Board to build it back to the 10% level within a three-year period.

**Single Audit** - As a recipient of federal and state funds the City is required to undergo a yearly single audit in conformance with the provisions of the *Single Audit Act Amendments of 1996* and U.S. Government Office of Management and Budget's Circular A-133, *Audits of States and Local Governments and Non-Profit Organizations*. The City is also responsible for implementing an adequate internal control structure to ensure compliance with the rules and regulations of these funds. This internal control structure is subject to ongoing and/or periodic evaluation by management and the external audit firm retained by the City for this purpose. Information related to this single audit including a Schedule of Expenditures of Federal Awards; findings and recommendations; and auditor's reports on the internal control structure and compliance with applicable laws and regulations is available in a separately issued single audit report. The results of the single audit for the fiscal year ended June 30, 2008, provided no instances of material weakness in the City's internal control structure.

**Enterprise Operations** - The City's enterprise operations are comprised of Wastewater Utilities and the Solid Waste Fund. Wastewater is fully self-supported by user fees. These fees were reduced by 27% in fiscal year 2003 due to a projected surplus and a renegotiated plan for the Combined Sewer Overflow (CSO) Consent Decree. CSO projects and mandated operational costs are expected to be approximately \$73 million with \$15 million of that total spent in the fiscal year 2008. Certain components of the CSO projects have been eligible for a New Hampshire Department of Environmental Services (NHDES) 20% grant, however, due to state budget concerns, payment of that grant for certain projects will likely be deferred and possibly eliminated beginning in fiscal year 2009. The City has been utilizing unrestricted net assets to

make project payments; other sources of funding are the NHDES State Revolving Loan Fund Program and a potential user fee rate increase. A rate study is near completion and will ensure that the Wastewater Fund has adequate cash flow in fiscal year 2009 and a sufficient revenue stream beginning with fiscal year 2010 to recover past and current costs as well as cover future costs associated with the projects. The Solid Waste Fund receives a transfer of approximately \$3 million from the general fund to cover a portion of the cost of residential solid waste collection and disposal. This transfer is funded by property taxes and supplements the cost of collection and disposal for approximately 31,100 tons of residential solid waste.

**Debt Administration** - The City has approximately \$600,000 of authorized unissued debt, excluding unissued balances of refunding bonds authorized and enterprise activities. It is expected that all of this authorized debt will be rescinded due to favorable financing terms and grants received after the bonds had been authorized. There is approximately \$120 million of general obligation debt for the school district and \$31 million for the City. The school bonds are eligible for grant reimbursement payments equal to 30% of project costs, payable annually over the life of bonds issued for this purpose.

No new debt was issued in fiscal year 2008. Debt limitations are discussed in MD&A and in the statistical section.

**Credit Rating** - The City's solid financial position, strong tax base growth, diverse economy, and manageable debt burden were cited as key factors in the Aa2 and AA+ credit rating assigned by Moody's and Standard & Poor's, respectively, in 2005 and 2006.

Moody's stated: "General fund balance has grown annually for almost 10 years. This continues the positive trend that has marked a significant improvement from the fiscal stress of the early and mid-1990s when a large number of tax appeals resulted in successive operating deficits, leaving the city with General Fund balance of negative \$6 million by 1994. Stability has been achieved through a combination of continued tax base growth and strong corrective measures on the part of management. These include the creation of a reserve for tax appeals that is supplemented annually, as well as a policy of maintaining unreserved fund balance at a minimum of 5% of budgeted expenditures and county pass-through taxes combined." Standard & Poor's also cited above-average wealth and income levels, high market value per capita, and limited additional debt needs as additional justification for the favorable rating.

**Cash Management** - General fund and enterprise fund cash is invested at several New Hampshire banking institutions and the New Hampshire Deposit Investment Pool in accordance with the directives set forth in the City's adopted investment policy. This policy is reviewed and approved by a finance committee, comprised of the Mayor and seven appointed members of the Board of Aldermen. The policy has several objectives which include, but are not limited to, risk, liquidity, income, maturity and diversification. All funds are fully collateralized through a joint custody account at the Federal Reserve Bank. The City requires collateral on all investments in the form of U.S. government obligations at no less than 102% in excess of the face value of the investment unless funds are marked to market. Commercial insurance coverage for amounts in excess of FDIC limits in the form of surety bonds issued by approved insurance corporations may be considered. The average yield for general fund investments during fiscal year 2008 was 4.25%, a decrease of 14% from fiscal year 2007.

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## Municipal Government Report

The City's trust funds must be invested pursuant to the provisions in the *State of New Hampshire's Revised Statutes Annotated Section 31:25*. The objective of the investment policy is to receive a return that is sufficient to meet the obligations of the fund while remaining within those guidelines.

### **Summary of Financial Position and Operations-General Fund**

The general fund cash balance has remained relatively unchanged over the past several fiscal years and cash flow remains solid. The most significant sources of city revenue continue to be property taxes, followed by the State Enhanced Education Grant and motor vehicle revenue. City revenue and property tax collections remain strong overall. Tax collections stated as a percent of the current levy were 98.6%, a slight decrease from the prior year level of 98.9%. The City continues to negotiate payment plans for taxpayers unable to meet their property tax obligations, believing that, particularly in more challenging economic times, this strategy will benefit both the City and taxpayers. A ten-year comparison of property tax collection rates is available in the statistical section.

The State Enhanced Education Grant remained level for fiscal year 2007 from the prior year and increased by \$7.4 million, more than 30%, in fiscal year 2008. The grant remains the city's most challenging revenue concern as it has such a significant impact on the City budget and can provide considerable tax rate relief.

Motor vehicle revenue in fiscal year 2008 experienced a decrease of approximately \$115,000 from fiscal year 2007, a result of the downturn in the economy. Revenue from registrations is dependent on auto sales, both in terms of quantity and price. Increases in overall sales or higher priced cars sold any given year will generate an increase in registrations for the City. On the other hand, economic conditions that affect the auto industry will have an adverse impact on motor vehicle revenue.

In 2005 the City of Nashua challenged the state formula for distributing education funding to schools from the statewide education tax. (NH Laws 2005, *Chapter 257*.) The Superior Court found in favor of Nashua in March 2006 and the State of New Hampshire appealed to the New Hampshire Supreme Court, which consolidated the case with similar claims filed by a coalition of 21 school districts. The Supreme Court stayed all cases pending legislative action and also remanded the Nashua case to the Superior Court for factual findings regarding damages. In 2007 and 2008 the legislature adopted a number of laws addressing the concerns raised before the Supreme Court. (See, NH Laws 2007, Chapter 262; NH Laws 2007, Chapter 263:35; NH Laws 2008, Chapter 173; and NH Laws 2008, Chapter 173.) The remanded Nashua case settled by agreement of the parties on August 14, 2008 for a payment of \$125,000.

The City's general fund balance position at the end of fiscal year 2008 was \$38.3 million, a 10% increase over last year's \$34.8 million; approximately \$2.9 million was designated for tax stability purposes compared with \$1.5 million last year. See MD&A for further discussion.

### **Local Economy**

The City of Nashua, ranked among the top twenty best affordable suburbs in the Northeast by Business Week magazine, continues to grow, reinvent and reinvigorate itself in response to

changing economic trends and challenges. It continues to remain a regional retail hub and an emerging force in a regional center for healthcare services. Software development, telecommunications, robotics and medical devices have become key industries in recent years.

The City adopted its most recent City-wide Master Plan in 2001 and has a Downtown Master Plan, East Hollis Street Master Plan, Economic Development Strategic Plan and a Consolidated Plan. These and other plans form the basis for public and private development decisions, budgetary decisions and future investment.

There is little land available in the City for new development; therefore, redevelopment and rehabilitation of existing sites has become more prevalent and kept the City on the forefront of economic, technological and social change. Current sites, the Downtown River walk and Rotary Common, each present their own unique challenges and opportunities. Other key redevelopment sites include housing developments for families and individuals of all types, sizes and income levels throughout the City. Some of these sites target home-ownership opportunities for working families, affordable rental housing for working families, housing and condominiums for active adults aged fifty-five and over and affordable elderly housing. The first new market-rate housing in downtown in decades was completed in fiscal year 2007.

The City actively pursues all available funding opportunities and has been quite successful with federal funding, EPA Brownfields Assessment Funds, Community Development Block Grants, private donations and bonding.

Transportation is essential to the viability of a community and the quality of life of its citizens. The City makes significant investments and plays an active supporting role in infrastructure improvements, extensions, expansions and transit. The transit system is a proven success for 25 years and continues to expand its service routes. An extension of the MBTA commuter line from the Lowell/Boston area to Nashua, possibly further north, remains under consideration at Federal, State, and local levels. Commuter bus service between Nashua and Boston began in February 2007 and has developed a steady local ridership base, exceeding ridership projections.

All of the aforementioned issues coalesce to provide a solid, strong, and diverse fiscal and economic atmosphere for the City and its citizens.

### **Awards**

The City of Nashua has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its CAFR for last three the fiscal years. In order to receive this prestigious award the report must be easily readable and efficiently organized, the contents must conform to program standards, and it must satisfy both generally accepted accounting principles and applicable legal requirements. The award is presented to government units and public employee retirement systems whose CAFRs achieve the highest standards in government accounting and financial reporting.

The Certificate of Achievement is valid for a period of one year only. We believe that this CAFR conforms to the standards required for the certificate and will be submitting it to the GFOA for review.



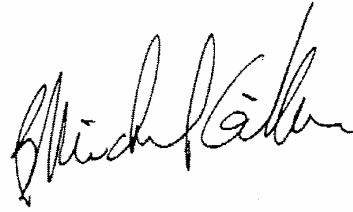
**Acknowledgements**

The preparation and publication of this CAFR would not have been possible without the unsurpassed dedication and hard work of the entire staff of the Financial Services Division. The team effort was second to none. It also required contributions and cooperation from many departments throughout the City and we are truly grateful for their efforts. We would also like to thank the Board of Aldermen for their continued support of the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



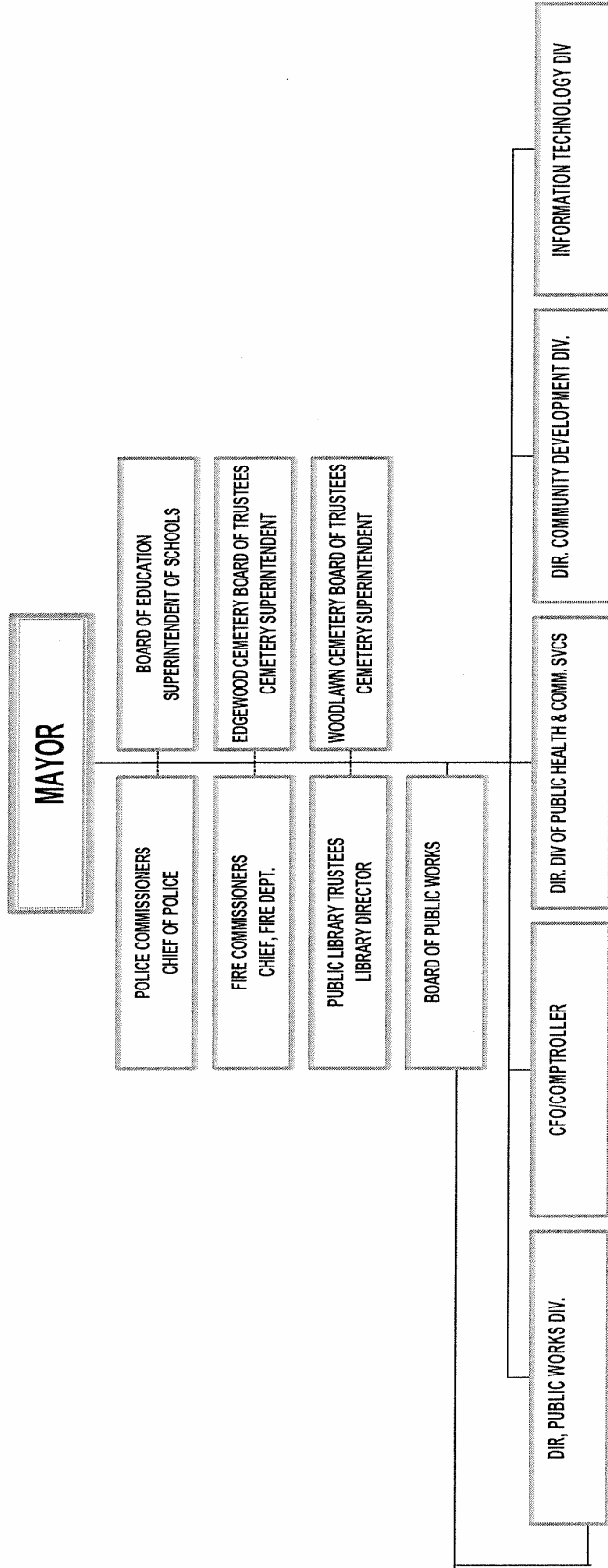
Donnalee Lozeau  
Mayor



B. Michael Gilbar  
Chief Financial Officer

# CITY OF NASHUA

## ADMINISTRATIVE/EXECUTIVE STRUCTURE



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Municipal Government Report

**CITY OF NASHUA, NEW HAMPSHIRE  
LIST OF PRINCIPAL OFFICIALS  
FISCAL YEAR 2008**

**MAYOR**

DONNALEE LOZEAU

**ALDERMEN AT LARGE**

STEVEN A. BOLTON, PRESIDENT

BRIAN McCARTHY, VICE PRESIDENT

BENJAMIN M. CLEMONS

DAVID W. DEANE

FRED S. TEEBOOM

LORI WILSHIRE

**WARD ALDERMEN**

MARK S. COOKSON

WARD 1

PAUL M.CHASSE JR.

WARD 6

RICHARD LaROSE

WARD 2

RICHARD P. FLYNN

WARD 7

MICHAEL A. TAMPOSI

WARD 3

DAVID MacLAUGHLIN

WARD 8

MARC W. PLAMONDON

WARD 4

JEFFREY T. COX

WARD 9

MICHAEL J. TABACSKO

WARD 5

**CITY OF NASHUA, NEW HAMPSHIRE  
DIVISION AND DEPARTMENT HEADS  
FISCAL YEAR 2008**

MAYOR	Donnalee Lozeau
LEGAL	
Corporation Counsel	James McNamee, Esquire
Deputy Corporation Counsel	Stephen Bennett, Esquire
BOARD OF ALDERMEN	
Aldermanic Legislative Manager	Susan Lovering
CITISTAT	
CitiStat Director	Dean Giftos
OFFICE OF THE CITY CLERK	
City Clerk	Paul R. Bergeron
HUMAN RESOURCES	
Human Resources Director	Daniel Guerette
OFFICE OF ECONOMIC DEVELOPMENT	
Economic Development Director	Vacant
INFORMATION TECHNOLOGY	
Information Technology Director	John Barker
FINANCIAL SERVICES DIVISION	
Chief Finance Officer/Comptroller	Michael Gilbar
Treasurer/Tax Collector	David G. Fredette
Deputy Treasurer/Deputy Tax Collector	Ruth Raswyck
Accounting/ Compliance Manager	Rosemarie Evans
Compensation Manager	Doreen Beaulieu
Purchasing Manager	Robert Gabriel
Risk Manager	Jennifer Deshaies
Chief Assessor/GIS Manager	Angelo Marino
POLICE DEPARTMENT	
Chief	Donald Conley
Deputy Chief	John Seusing
Deputy Chief	Peter Theriault

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## Municipal Government Report

### FIRE DEPARTMENT

Chief	Brian Morrissey
Assistant Fire Chief	Keith Anderson

### DIVISION OF PUBLIC HEALTH AND COMMUNITY SERVICES

Director	Mary Nelson
Deputy Director/Epidemiologist	Paul Etkind
Manager, Community Health	Bobbie Bagley
Manager, Environmental Health	Michael Tremblay
Welfare Officer	Robert Mack

### PUBLIC WORKS DIVISION

Director	Richard Seymour
City Engineer	Stephen Dookran
Superintendent, Parks/Recreation	Nicholas Caggiano
Superintendent, Streets	Scott Pollock
Superintendent, Traffic	Wayne R. Husband
Superintendent, Solid Waste	Jason Marcotte
Superintendent, Wastewater Treatment	Mario Leclerc

### COMMUNITY DEVELOPMENT DIVISION

Director	Katherine Hersh
Manager, Planning Department	Roger Houston
Manager, Urban Programs	Scott Slattery
Building Department Manager	Michael Findley
Code Enforcement Department Manager	Nelson Ortega

### PUBLIC LIBRARIES

Director	Joseph Dionne
Assistant Director, Library	Susan Deschenes

### SCHOOL DEPARTMENT

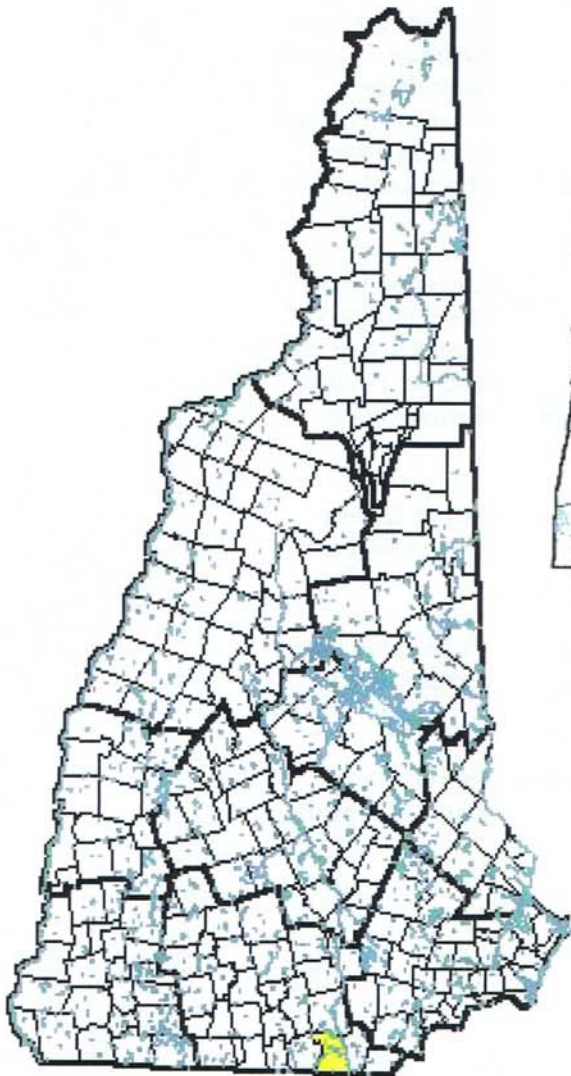
Superintendent	Christopher Hottel
Chief Operating Officer	James Mealey

### CEMETERIES

Superintendent – Edgewood and Suburban	Jeffrey Snow
Superintendent – Woodlawn	David Campbell

# CITY OF NASHUA, NH

## Geographic Location



Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

City of Nashua  
New Hampshire

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2007

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



*Oliver S. Cox*

President

*Jeffrey R. Emery*

Executive Director

MH&Co

Melanson Heath & Company, PC

Certified Public Accountants

Management Advisors

102 Perimeter Road

Nashua, NH 03063-1301

Tel (603) 882-1111 Fax (603) 882-9456

[www.melansonheath.com](http://www.melansonheath.com)

INDEPENDENT AUDITORS' REPORT

To the Mayor and Board of Aldermen  
City of Nashua, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nashua, New Hampshire, as of and for the year ended June 30, 2008, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Nashua's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the Nashua Airport Authority Component Unit as of June 30, 2008 and for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Nashua, as of June 30, 2008, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.



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## Municipal Government Report

The management's discussion and analysis on the following pages and the Schedule of Funding Progress on page 83 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on them.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the City of Nashua, New Hampshire's basic financial statements. The introductory section, supplementary statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary statements and schedules have been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, in our opinion, based on our audit, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 29, 2008 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Melanson, Heath + Company P.C.*

Nashua, New Hampshire  
December 29, 2008

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

As management of the City of Nashua, we offer readers of the city of Nashua's financial statements this narrative overview and analysis of the financial activities of the City of Nashua for the fiscal year ended June 30, 2008. **All amounts, unless otherwise indicated, are expressed in thousands of dollars.**

**A. FINANCIAL HIGHLIGHTS**

- The assets of the City of Nashua exceeded its liabilities at the close of the most recent fiscal year by \$266,709 (net assets). Of this amount, \$42,384 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. (See Section C - Government-wide Financial Analysis for explanation).
- The government's total net assets increased by \$14,956. This change is comprised of increases of \$12,619 and \$2,337 in Governmental and Business-Type Activities, respectively.
- Unrestricted net assets of the Wastewater Fund decreased by \$12,426. (See Business Activities in Section C - Government-wide Analysis for further explanation).
- As of the close of the current fiscal year, the City of Nashua's governmental funds reported combined ending fund balances of \$85,509, an increase of \$3,813 over the prior year. Approximately 74% or \$63,304 constitutes unreserved fund balance which is available for spending at the City's discretion. (This increase is discussed in Section D - Financial Analysis of the Government's Funds).
- Unreserved, undesignated fund balance for the General Fund was \$28,740, an increase of \$5,356 over the prior year.
- The City of Nashua's total debt decreased by \$14,422 during the current fiscal year due to scheduled principal payments.

**B. OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City of Nashua's finances in a manner similar to a private-sector business.

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

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## Municipal Government Report

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

Both government-wide financial statements distinguish functions of the City of Nashua that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Nashua include general government, public safety, public works, education, health and human services, culture and recreation and community development. The business-type activities of the City of Nashua include Wastewater and Solid Waste activities.

The government-wide financial statements include not only the City of Nashua itself (known as the primary government), but also legally separate entities for which the primary government is financially accountable (known as a component unit). The Nashua Airport Authority is reported as a discretely presented governmental component unit. Financial information for the Nashua Airport Authority is reported separately from the financial information presented for the primary government itself.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Nashua, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Nashua can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

### ***Governmental funds***

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

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

The City of Nashua maintains approximately 25 individual governmental fund types. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund. Data from all the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Nashua adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

City of Nashua

**Proprietary funds**

The City of Nashua maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Nashua uses enterprise funds to account for its Wastewater and Solid Waste operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Nashua's various functions. The City of Nashua uses an internal service fund to account for its self-insured programs. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Wastewater and Solid Waste operations, both of which are considered to be major funds of the City of Nashua.

**Fiduciary funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government (i.e. Public Works Pension Funds, Scholarship Funds, etc.). Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Nashua's progress in funding its obligation to provide pension benefits to its employees.

**C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

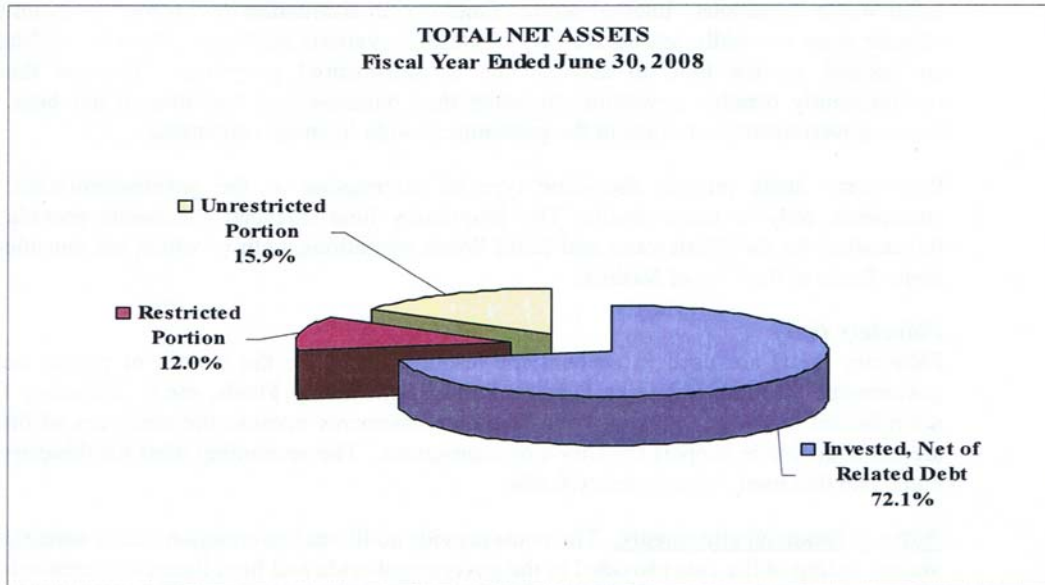
The following is a summary of condensed government-wide financial data for the current and prior fiscal year. All amounts are presented in thousands.

	<u>NET ASSETS AT JUNE 30, 2007 AND 2008</u>					
	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>
Current and other assets	\$ 204,929	\$ 215,011	\$ 20,531	\$ 8,803	\$ 225,460	\$ 223,814
Capital assets	236,056	231,726	112,390	125,903	348,446	357,629
Total assets	<u>440,985</u>	<u>446,737</u>	<u>132,921</u>	<u>134,706</u>	<u>573,906</u>	<u>581,443</u>
Long-term liabilities outstanding	181,691	174,413	32,834	31,306	214,525	205,719
Other liabilities	104,188	104,599	3,440	4,416	107,628	109,015
Total liabilities	<u>285,879</u>	<u>279,012</u>	<u>36,274</u>	<u>35,722</u>	<u>322,153</u>	<u>314,734</u>
Net assets:						
Invested in capital assets, net	75,372	82,615	94,271	109,670	169,643	192,285
Restricted	33,678	29,126	2,336	2,913	36,014	32,039
Unrestricted	46,056	55,984	40	(13,599)	46,096	42,385
Total net assets	<u>\$ 155,106</u>	<u>\$ 167,725</u>	<u>\$ 96,647</u>	<u>\$ 98,984</u>	<u>\$ 251,753</u>	<u>\$ 266,709</u>

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## Municipal Government Report

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of Nashua, assets exceeded liabilities by \$266,709 at the close of the most recent fiscal year.



As depicted in the chart above, the largest portion of the City of Nashua's net assets (\$192,285, or 72.1%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related outstanding debt used to acquire those assets. The City of Nashua uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Nashua's net assets (\$32,040, or 12%) represents resources that are subject to external restrictions on how they may be used (i.e. grants, contributions, etc.). The remaining balance of unrestricted net assets (\$42,384 or 15.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Nashua is able to report a positive balance for the government as a whole, as well as for its separate governmental and Wastewater activities. The same situation held true for the prior fiscal year.

There is \$2,913 in restricted net assets reported within the City of Nashua's business-type activities, which represents the regulatory funds set-aside for the closure of the Phase I Lined Landfill.

The following table indicates the changes in net assets for governmental and business-type activities:

City of Nashua

**CHANGES IN NET ASSETS**

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>
Revenues:						
Program revenues:						
Charges for services	\$ 9,291	\$ 10,080	\$ 11,896	\$ 11,872	\$ 21,187	\$ 21,952
Operating grants and contributions	46,221	52,854	-	-	46,221	52,854
Capital grants and contributions	8,486	6,068	849	2,263	9,335	8,331
General revenues:						
Property taxes	154,449	158,896	-	-	154,449	158,896
Motor vehicle	11,643	11,528	-	-	11,643	11,528
Grants and contributions not restricted to specific programs	6,174	6,298	785	1,060	6,959	7,358
Other	6,195	8,146	1,110	392	7,305	8,538
Total revenues	<u>242,459</u>	<u>253,870</u>	<u>14,640</u>	<u>15,587</u>	<u>257,099</u>	<u>269,457</u>
Expenses:						
General government	19,876	24,124	-	-	19,876	24,124
Police	22,211	24,714	-	-	22,211	24,714
Fire	17,919	17,966	-	-	17,919	17,966
Water fire protection services	1,781	2,205	-	-	1,781	2,205
Education	125,136	132,479	-	-	125,136	132,479
Public works	9,968	11,408	-	-	9,968	11,408
Health and human services	3,959	4,218	-	-	3,959	4,218
Culture and recreation	6,671	6,973	-	-	6,671	6,973
Community development	6,316	6,799	-	-	6,316	6,799
Communications	1,031	1,038	-	-	1,031	1,038
Interest and costs	6,612	6,652	-	-	6,612	6,652
Wastewater services	-	-	9,432	9,564	9,432	9,564
Solid waste services	-	-	5,444	6,384	5,444	6,384
Total expenses	<u>221,480</u>	<u>238,576</u>	<u>14,876</u>	<u>15,948</u>	<u>236,356</u>	<u>254,524</u>
Increase in net assets before transfers and permanent fund contributions	20,979	15,294	(236)	(361)	20,743	14,933
Transfers	(2,500)	(2,698)	2,500	2,698	-	-
Permanent fund contributions	98	23	-	-	98	23
Increase in net assets	18,577	12,619	2,264	2,337	20,841	14,956
Net assets - beginning of year	<u>136,529</u>	<u>155,106</u>	<u>94,383</u>	<u>96,647</u>	<u>230,912</u>	<u>251,753</u>
Net assets - end of year	<u>\$ 155,106</u>	<u>\$ 167,725</u>	<u>\$ 96,647</u>	<u>\$ 98,984</u>	<u>\$ 251,753</u>	<u>\$ 266,709</u>

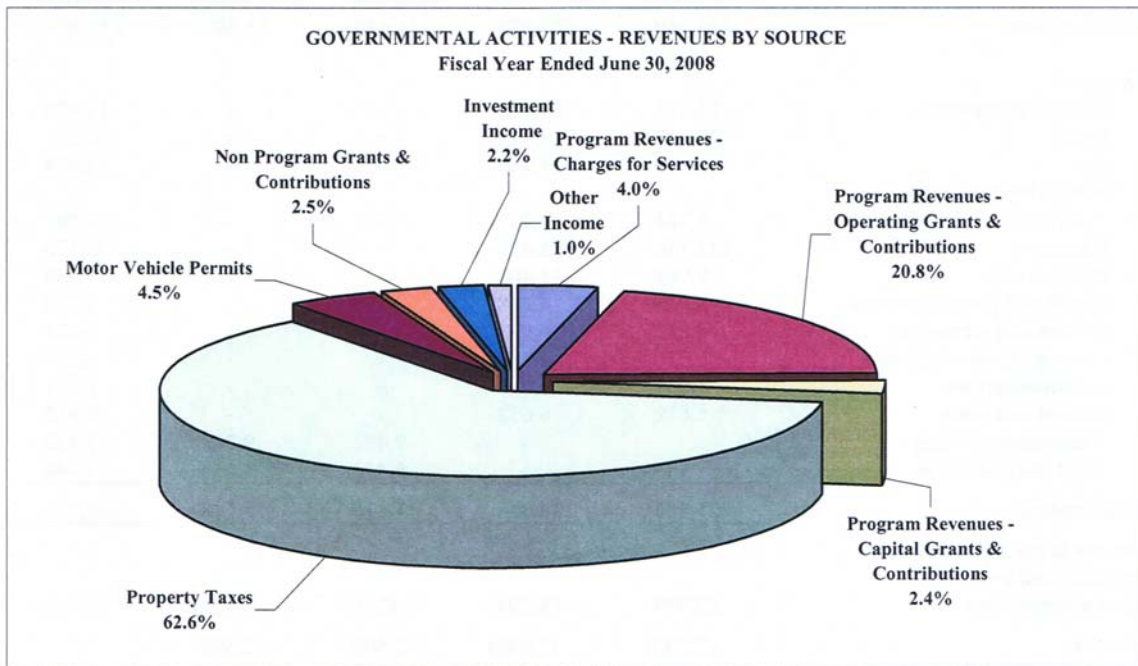
**Governmental activities.** Governmental activities for the year resulted in a change in net assets of \$12,619. Key elements of this change are as follows:



## Municipal Government Report

General Fund Revenues in excess of Expenditures	\$ 6,518
Transfers to Solid Waste Disposal Fund	(2,698)
Current year Revenue used for acquisition of Capital Assets	6,068
Debt Service Principal in excess of Depreciation Expense	1,046
Special Revenue Fund revenues in excess of Expenditures	255
Internal Service Fund revenues in excess of Expenditures	4,459
Permanent funds expenses in excess of Revenues	(229)
Other Post-Employment Benefits (OPEB)	(2,990)
Other	190
Total Increase in Net Assets	<u>\$ 12,619</u>

Revenues for the City's governmental activities increased by 4.7% (\$11,411) over last year, as a result of a \$5,004 increase in program revenues and a \$6,407 increase in general revenues. The increase in program revenues was principally based on increases in fees charged for services and increased state education grant funding. Increases in general revenues were primarily driven by the City's key revenue sources, such as property taxes, penalties, interest and other taxes. The chart below identifies revenues by source for governmental activities:



The cost of all governmental activities including transfers to the Solid Waste Fund was \$241,274 compared to \$223,981 last year. However, as shown in the Statement of Activities on page 34, the amount that our taxpayers ultimately financed for these activities through City taxes was \$158,896 because some of the cost was paid by those who directly benefited from the programs through charges for services (\$10,080) or by other governments and organizations that subsidized certain programs with capital and operating grants and contributions (\$58,922). The City paid for the remaining portion with general revenues such as property taxes, automobile permit fees, investment income and other miscellaneous revenues.

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## City of Nashua

The table below presents the cost of each of the City's programs as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the City's taxpayers by each of these functions.

### Governmental Activities (In Millions)

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	2007	2008	2007	2008
General Government	\$ 19,884	\$ 24,130	\$ 16,525	\$ 23,356
Police	22,327	24,965	19,505	22,947
Fire	18,000	18,211	17,517	17,975
Water Fire Protection Services	1,781	2,205	1,781	2,205
Education	130,934	137,779	87,459	82,799
Public Works	10,095	11,557	6,762	8,213
Health and Human Services	3,959	4,218	2,405	2,719
Culture and Recreation	6,857	7,180	5,784	5,959
Community Development	6,449	7,066	(1,450)	2,136
Communications	1,195	1,265	1,195	1,265
Solid Waste	2,500	2,698	2,500	2,698
	<u>\$ 223,981</u>	<u>\$ 241,274</u>	<u>\$ 159,983</u>	<u>\$ 172,272</u>

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The total cost of services as shown above report activities that experienced noteworthy changes in 2008 compared to 2007. These changes are largely attributed to the following:

- The City settled several collective bargaining agreement contracts throughout the year. The impact of the contract costs, retroactive payments and the associated wage driven benefit costs represented considerable increases across many programs.
- Increases in employer contribution rates to the New Hampshire Retirement System.
- Additional legal costs in connection with the proposed acquisition of Pennichuck Water Works.
- Additional funding to the Capital Equipment Reserve Fund
- Increased fees for Water Fire Protection Services – Hydrant Rental Fees
- The City also experienced a large number of employee retirements this year. Upon retirement, employees are eligible to receive payment for all accrued unused vacation time. The City paid out approximately \$1.4 million to retiring employees during the fiscal year.

**Business-type activities.** Business-type activities overall increased the City of Nashua's net assets by \$2,337 or 2.4%. Key elements of this change are as follows:

- The Wastewater Fund increased total net assets by \$1,982 compared to \$1,321 in the previous year. This is largely due to the receipt of capital grant funds from the EPA for



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## Municipal Government Report

the construction of the Wet Weather Facility. Overall, the charges for services were insufficient to cover the operating and non-operating expenses of the system. Additionally, the Wastewater Fund unrestricted net assets decreased from the previous fiscal year by \$12,426. This decrease is due to the investment of approximately \$14.4 million dollars in EPA mandated major sewer projects such as the Primary Clarifier Rehab and the Wet Weather Treatment Facility. The City is currently undergoing a rate study to ensure the Wastewater Fund rate structure is sufficient to meet the ongoing operating and capital costs, including approximately \$58 million of remaining EPA mandated projects. The rate study will identify various financing options to sustain the long-term viability of the system.

- The Solid Waste Disposal Fund increased total net assets by \$354 compared to \$944 in the previous year. Solid waste activities continue to operate at a deficit. The City has supplemented Solid Waste operations through property taxation for the past three years for the residential costs of collection and disposal. There is currently no separate fee charged to the City's residential population.
- The Solid Waste Disposal Fund negative net assets of \$8,121 is primarily due to the fund's high percentage of non-capital (landfill closure costs) related debt, as well as the GAAP (generally accepted accounting principals) requirement to record closure and post closure care liability (the amount the City would be required to spend should the landfill cease operations).

### **D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

**Governmental funds.** The focus of the City of Nashua's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Nashua's governmental funds reported combined ending fund balances of \$85,509, an increase of \$3,813 over the prior year and can be summarized as follows:

General Fund operating results	\$ 3,488
School Capital Reserve Fund deficiency of revenues over transfers out	(15)
Other Governmental Funds excess revenues and transfers in over expenditures and transfers out	<u>340</u>
Total Increase in Net Assets	<u>\$ 3,813</u>

Approximately 74% (\$63,304) of the total combined ending fund balances constitutes unreserved fund balance as follows:

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City of Nashua

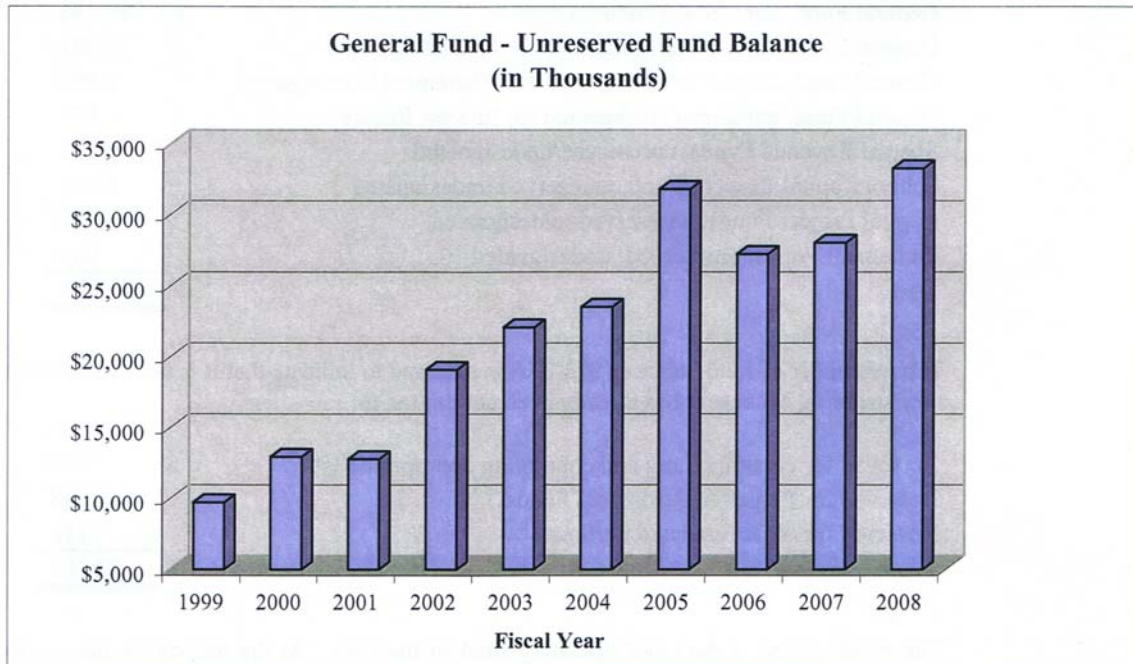
General Fund, unreserved/undesignated	\$ 28,740
General Fund, unreserved/designated for FY2009 tax rate	2,903
General Fund, unreserved/designated for Abatement Contingency	1,500
General Fund, unreserved/designated for Interest Rebate	150
Special Revenue Funds, unreserved/undesignated	18,186
School Capital Reserve Fund, unreserved/undesignated	7,761
Capital Project Funds, unreserved/undesignated	3,161
Permanent Funds, unreserved, undesignated	903
Total:	<u>\$ 63,304</u>

The remainder of fund balance (\$22,203) is reserved to indicate that it is not available for new spending because it has already been committed to:

Reserved for encumbrances and continuing appropriations	\$ 7,057
Reserved for Perpetual Permanent Funds	14,958
Reserved for other restricted purposes	188
Total:	<u>\$ 22,203</u>

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unreserved/undesignated fund balance of the general fund was \$28,740 compared to \$23,384 last year, while total general fund balance was \$38,334 compared to \$34,846 last year. As a measure of the general fund's change in financial position, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures over time. Unreserved fund balance (inclusive of designated amounts), represents 15.4% of total general fund expenditures compared to 13.6% last year, while total fund balance (inclusive of reserved amounts), represents 17.7% of that same amount compared to 16.9% last year. In both cases the City's overall General Fund financial position has improved appreciably.

Municipal Government Report



Total fund balance for the City of Nashua's general fund increased by \$3,488 during the fiscal year. This increase is attributed to:

Excess actual revenues over budget estimates	\$ 3,397
Excess appropriations not spent or encumbered	1,839
Excess of prior year encumbered appropriations spent in the current fiscal year, over current year encumbrance	(1,748)
Total:	<u>\$ 3,488</u>

***Proprietary funds.*** The City of Nashua's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unlike governmental funds, proprietary funds utilize the accrual basis of accounting. Therefore, no reconciliation is needed between the government-wide financial statements and the proprietary fund financial statements.

Factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

**E. GENERAL FUND BUDGETARY HIGHLIGHTS**

The following reconciles the City's adopted budget with the "original budget" columns of the Budget and Actual Financial Statements on page 40 and the Budget and Actual Detail Schedule on pages 102 - 103.

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City of Nashua

Total Adopted Budget	\$ 207,841
Plus: County appropriations	9,489
Plus: Appropriation to Solid Waste department	2,698
Total Original Budget, per Financial Statements/Schedules	<u>\$ 220,028</u>

The difference between the original and final amended budget resulted in an overall increase in appropriations of \$3,180 and can be summarized as follows:

***Supplemental Appropriations***

Funding of cost items in connection with the Nashua Teacher's Union Contract	\$ 600
Establishment of a City fuel expendable trust fund	225
New Boiler at the Nashua Millyard Training Facility	<u>6</u>
Total Supplemental Appropriations	<u>\$ 831</u>

***Other Budget Amendments***

- \$2,349 transferred in from expendable trust and capital reserve funds for the funding of various expenses in accordance with the purposes of the expendable trust funds.

Total Original Budget, per Financial Statements/Schedules	\$ 220,028
Plus: Supplemental appropriations	831
Plus: Transfers in from Expendable Trust and Reserve Funds	<u>2,349</u>
Total Final Budget, per Financial Statements/Schedules	<u>\$ 223,208</u>

Noteworthy surpluses at fiscal year can be categorized as follows:

Actual revenues were higher than budgetary estimates specifically in the following areas:

Auto permits	\$ 503
Interest earnings	741
Unrealized Gains on investments	657
Special Education Catastrophic Aid	1,347

Expenditures were below final budget amounts mainly due to:

Several staffing vacancies across various departments	\$ 800
Pensions - unused appropriations associated with staffing vacancies	193
Actual welfare costs were less than anticipated	155

**F. CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital assets.** The City of Nashua's investment in capital assets for its governmental and business-type activities as of June 30, 2008 amounts to \$357,629 (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, park facilities, roads, and bridges. The total increase in the City of Nashua's investment in capital assets for the current fiscal year was \$9,183, which represents a 1.8% decrease for governmental activities and a 12% increase for business-type

## Municipal Government Report

activities. The decrease in governmental activities is mostly due to the fact that the current year depreciation expense of \$11,065 exceeded current year capital asset additions of \$6,902.

Major capital asset additions during the current fiscal year included the following:

### *Governmental Activities*

Mine Falls Park Improvements	\$	725
Conant Road Fire Station Rehabilitation projects		397
School Improvements - Birch Hill Elementary School		389
Daniel Webster Highway/spitbrook Road Improvement		449
Citywide Street paving improvements		622
Replacement vehicles for the Police Department		319
Computers & Server replacements & upgrades		500

### *Business-type Activities*

Additions to Wet Weather Treatment Facility - construction in process	\$	15,000
Primary Clarifier Rehabilitation		500
Phase II Landfill Expansion - construction in process		746

### CAPITAL ASSETS AS OF JUNE 30, 2008 AND 2007 (net of accumulated depreciation)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>
Land	\$ 24,433	\$ 24,954	\$ 232	\$ 232	\$ 24,665	\$ 25,186
Buildings and systems	173,976	170,661	24,273	28,012	198,249	198,673
Machinery and equipment	12,861	14,489	41,273	40,504	54,134	54,993
Infrastructure	19,404	19,159	28,909	29,212	48,313	48,371
Construction in progress	5,382	2,463	17,703	27,943	23,085	30,406
Total	<u>\$ 236,056</u>	<u>\$ 231,726</u>	<u>\$ 112,390</u>	<u>\$ 125,903</u>	<u>\$ 348,446</u>	<u>\$ 357,629</u>

Additional information concerning the City of Nashua's capital assets can be found in Note 8 on pages 58 - 59 of this report.

**Long-term debt.** At the end of the current fiscal year, the City of Nashua had total debt outstanding of \$177,097 compared to \$191,761 in the prior year, a decrease of \$14,664. Of this amount \$176,784 represents general obligation debt which is backed by the full faith and credit of the government. The remainder of the City's debt is comprised of capital leases totaling \$313.

City of Nashua

CITY OF NASHUA'S  
OUTSTANDING DEBT AS OF JUNE 30, 2008 AND 2007

	Governmental Activities		Business-Type Activities		Total	
	2007	2008	2007	2008	2007	2008
Bonds and notes	\$ 162,833	\$ 150,722	\$ 28,373	\$ 26,062	\$ 191,206	\$ 176,784
Capital leases	26	79	529	234	555	313
Total:	<u>162,859</u>	<u>150,801</u>	<u>28,902</u>	<u>26,296</u>	<u>191,761</u>	<u>177,097</u>

The City issued no new general obligation debt during the current fiscal year. Governmental activities incurred capital lease debt of \$108 for the purchase of an International Dump truck for the School Department.

State statutes limit the amount of general obligation debt a governmental entity may issue to 3% of its total assessed valuation for the City or 7% of its total assessed valuation for the School. The City of Nashua has imposed more restrictive limits of 2% for City and 6% for School of total assessed valuation. The current debt limitation for the City and school combined is \$759,839 which is significantly in excess of the current outstanding general obligation debt, currently at \$150,722. Additionally, principal outstanding on qualified school debt receives a 30% state building aid reimbursement. Sewer and Solid Waste debt of \$26,062 is not subject to limitation.

The City of Nashua continues to maintain an "AA+" rating from Standard & Poor's and Fitch, and an 'Aa2' rating from Moody's for general obligation debt. As reflected in the City's official statement and statement from Moody's Investors Services, "...the rating of 'Aa2' reflects the City's solid financial position, strong tax base growth, diverse economy and manageable debt burden."

Additional information on the City of Nashua's long-term debt can be found in Note 12 on pages 60 - 66 of this report.

**G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

What began as a housing market downturn during fiscal year 2007, has turned into a general economic decline throughout fiscal year 2008 and into fiscal year 2009, resulting in a credit crisis, an erosion of consumer confidence and steadily increasing unemployment. The nation is officially in a recession as of the publication of this report and the City has already experienced reduced investment income and motor vehicle revenue as a result of it. Economists are predicting that the recession may last through much of 2009. New Hampshire has felt the impact less than other states in New England as well as in the nation, perhaps because of its economic diversity and fiscal conservatism, traits shared by the City of Nashua as well.

Municipal bond rates increased in 2008 as bond insurers were downgraded from too much exposure to risky mortgage securities. Bond rates have continued to climb as credit has tightened and municipalities are experiencing decreases in revenue from the housing market decline. This will create a challenge for the City over the next couple of years as it explores ways to most cost effectively finance major capital projects.

Energy prices rose to record high levels during fiscal year 2008 and through the first quarter of fiscal year 2009 but have since dropped dramatically, creating a sharp downturn in the consumer price index. The energy price drop will ease pressure on the City's fiscal year 2009 and 2010 budgets with regard to energy-related costs but other costs have not seen a similar drop. It is anticipated that the spending cap for the fiscal year 2010 budget will be around 3.5%, however, taxable assessed values are declining at the same time, thereby reducing the tax base.

About 69% of the total assessed valuation for the City is residential and our best estimate at this point is that we would see a 5% decline in this tax base when a revaluation is completed during fiscal year 2009. It is likely, however, that there will be about a 2% increase in the commercial tax base, partly due to growth but mostly due to undervaluation. With the cost of services increasing and the tax base decreasing, keeping the tax rate increase at the low levels experienced over the past couple of years will be very difficult. It is likely that the budget increase will need to be well below the spending cap in order to keep the tax rate increase at no more than 3%.

Fortunately, the City has maintained a minimum 10% undesignated fund balance, allowing it to remain fiscally sound during challenging economic times. Sufficient reserves and conservative budgeting should keep both debt financing costs for large projects and the overall tax rate increase relatively stable over the next budget cycle.

### **H. PROPOSED ACQUISITION OF WATER SYSTEM**

At a special election held on January 14, 2003, the voters authorized the City to acquire the privately owned water systems serving the City and other municipalities. The water system serving the City and certain other municipalities is currently owned by Pennichuck Water Works, Inc., a subsidiary of the Pennichuck Corporation ("Pennichuck"). Two other subsidiaries of Pennichuck own the water systems serving other New Hampshire municipalities.

Initial negotiations between the City and Pennichuck for the purchase of the water systems by the City ended in January 2004 without reaching an agreement.

The City decided to pursue an eminent domain taking of the water systems. Any eminent domain taking of the water systems must be determined to be in the public interest by the state Public Utilities Commission (the "PUC"), and the PUC is the entity charged with determining the value the City would have to pay to carry out the taking of the water systems. The PUC has ruled that the statute allows the City to take the water systems owned by Pennichuck Water Works, Inc. if the PUC ultimately determines it to be in the public interest. The PUC has also ruled that the statute does not allow the City to take water systems owned by other subsidiaries of Pennichuck.

Hearings were scheduled in early January 2007 and, following two days of trial, the parties agreed to a 6 month stay in order to explore settlement and the possible acquisition of the entire company by the City. The negotiations were not successful and the PUC rescheduled the trial, which was conducted in September of 2007. The final decision was issued on July 25, 2008. The PUC determined that the taking of the plant and property of Pennichuck Water Works, Inc. was in the public interest, setting a value of \$203 million. It also ruled that the City must establish a mitigation fund of \$40 million for the benefit of the customers of Pennichuck East Utilities, Inc. and Pittsfield Aqueduct Company, both currently serving other municipalities. Any taking of the water systems by the City would ultimately need approval by a two-thirds vote of the Board of Aldermen.

Pennichuck Water Works, Inc. filed a motion for reconsideration and rehearing on August 22, 2008 objecting to the decision. It believes that the decision does not meet the legal standard

required for such a taking and also that the facts presented in the case failed to support the taking as well as the valuation and failed to consider or misunderstood Pennichuck's evidence.

The City filed a motion for rehearing and clarification on August 25, 2008. The City requested a rehearing on the valuation of both the Pennichuck Water Works, Inc. as well as the mitigation fund. It believes that the value set by the PUC was too high and based on inaccurate data and assumptions. The City also seeks clarification of the mitigation fund, including its requirements, the date it must be established, the potential for recovery of the fund should circumstances prove that harm to the ratepayers is eliminated or less than estimated, and whether the fund should be treated as a condition of public interest or as severance.

Both Pennichuck's and the City's filings are awaiting PUC's response.

Pennichuck filed a lawsuit on February 4, 2004 challenging the City's legal authority to take the water systems by eminent domain. This lawsuit was dismissed by the Hillsborough County Superior Court, and the New Hampshire Supreme Court has upheld the dismissal. In addition, Pennichuck filed a suit for monetary damages it claims to have incurred as a result of the City's actions to acquire the water systems, alleging over five million dollars in damages. This suit was dismissed in part by the United States District Court for the District of New Hampshire, and the balance of the claims were dismissed by the Hillsborough County Superior Court as premature because of the ongoing proceedings before the Public Utilities Commission.

Under state law, the City would be required to finance any taking of the water systems by the issuance of special obligation revenue bonds secured by and payable from revenues of the water systems. Although no final decisions regarding the manner in which it would govern the water systems have been made, the City intends to operate the system through an operations and maintenance contract and a management oversight contract. The City's expectation is that it would establish and operate the system in a manner, and set rates at a level, sufficient to result in the water systems being a self-supporting enterprise that is financially independent from the other operations and funds of the City.

#### **REQUESTS FOR INFORMATION**

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

Chief Financial Officer  
City of Nashua  
229 Main Street  
Nashua, New Hampshire 03061



# Municipal Government Report

CITY OF NASHUA, NEW HAMPSHIRE

## STATEMENT OF NET ASSETS

JUNE 30, 2008

	Primary Government			Component Units
	Governmental Activities	Business- Type Activities	Government Wide Total	
<b>ASSETS</b>				
Current:				
Cash and short-term investments	\$ 138,326,164	\$ 11,168,026	\$ 149,494,190	\$ 149,480
Investments	34,899,586	-	34,899,586	602,313
Receivables, net of allowance for uncollectibles:				
Property taxes	17,620,765	-	17,620,765	-
User fees	-	2,738,145	2,738,145	846
Departmental and other	1,667,585	-	1,667,585	-
Intergovernmental	12,861,596	-	12,861,596	49,134
Loans	550,154	-	550,154	-
Internal balances	5,178,324	(5,178,324)	-	-
Due from external parties - fiduciary funds	347,973	-	347,973	-
Other assets	1,011,506	-	1,011,506	-
Total current assets	212,463,653	8,727,847	221,191,500	801,773
Noncurrent:				
Other assets	2,547,842	74,826	2,622,668	-
Capital assets being depreciated, net of accumulated depreciation	204,309,622	97,727,920	302,037,542	3,990,429
Capital assets not being depreciated	27,416,391	28,174,787	55,591,178	2,162,126
Total non-current assets	234,273,855	125,977,533	360,251,388	6,152,555
<b>TOTAL ASSETS</b>	446,737,508	134,705,380	581,442,888	6,954,328
<b>LIABILITIES</b>				
Current:				
Accounts payable	6,547,396	2,005,138	8,552,534	51,293
Retainage payable	62,344	1,518,850	1,581,194	-
Accrued liabilities	17,638,906	892,125	18,531,031	6,803
Unearned revenues	80,092,478	-	80,092,478	19,392
Other	258,577	-	258,577	-
Current portion of long-term liabilities:				
Bonds and notes payable	12,260,646	2,296,892	14,557,538	-
Compensated absences	1,272,700	32,769	1,305,469	-
Capital leases	25,296	233,513	258,809	-
Other	308,035	-	308,035	-
Total current liabilities	118,466,378	6,979,287	125,445,665	77,488
Noncurrent:				
Bonds and notes payable	138,461,785	23,764,975	162,226,760	-
Compensated absences	15,316,068	331,331	15,647,399	90,637
OPEB	2,990,400	124,600	3,115,000	-
Capital leases	54,089	-	54,089	-
Other	3,723,423	4,521,600	8,245,023	-
Total non-current liabilities	160,545,765	28,742,506	189,288,271	90,637
<b>TOTAL LIABILITIES</b>	279,012,143	35,721,793	314,733,936	168,125
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	82,615,430	109,669,910	192,285,340	6,152,555
Restricted for:				
Grants and other statutory restrictions	11,308,458	-	11,308,458	-
Capital projects	1,956,827	2,913,041	4,869,868	-
Permanent funds:				
Expendable	903,422	-	903,422	-
Nonexpendable	14,957,785	-	14,957,785	-
Unrestricted	55,983,443	(13,599,364)	42,384,079	633,648
<b>TOTAL NET ASSETS</b>	\$ 167,725,365	\$ 98,983,587	\$ 266,708,952	\$ 6,786,203

See notes to financial statements.

# City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED JUNE 30, 2008

	<u>Expenses</u>	<u>Indirect Cost Allocation</u>	<u>Charges for Services</u>	<u>Program Revenues</u>	
				<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
General government	\$ 24,124,526	\$ 5,701	\$ 754,146	\$ 20,510	\$ -
Police	24,713,982	251,342	1,153,325	864,901	-
Fire	17,965,927	244,786	168,004	68,045	-
Water fire protection services	2,205,303	-	-	-	-
Education	132,479,339	5,299,274	5,048,693	45,748,639	4,181,752
Public works	11,408,120	149,085	866,151	1,483,439	994,906
Health and human services	4,217,761	-	236,922	1,260,122	1,519
Culture and recreation	6,972,660	207,786	601,723	619,828	-
Community development	6,798,877	267,056	1,250,864	2,788,908	889,662
Communications	1,037,747	226,891	-	-	-
Interest and costs	<u>6,651,921</u>	<u>(6,651,921)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Governmental Activities	238,576,163	-	10,079,828	52,854,392	6,067,839
<b>Business-Type Activities:</b>					
Wastewater services	9,563,755	-	8,449,653	-	2,263,301
Solid waste services	<u>6,383,897</u>	<u>-</u>	<u>3,422,189</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities	<u>15,947,652</u>	<u>-</u>	<u>11,871,842</u>	<u>-</u>	<u>2,263,301</u>
Total primary government	<u>\$ 254,523,815</u>	<u>\$ -</u>	<u>\$ 21,951,670</u>	<u>\$ 52,854,392</u>	<u>\$ 8,331,140</u>
<b>Component unit</b>					
Nashua Airport Authority	<u>\$ 820,954</u>	<u>\$ -</u>	<u>\$ 581,855</u>	<u>\$ -</u>	<u>\$ 163,693</u>

**General Revenues, permanent fund contributions and transfers:**

- Property taxes
- Auto permits
- Penalties, interest and other taxes
- Grants and contributions not restricted to specific programs
- Investment income
- Miscellaneous
- Permanent fund contributions
- Transfers in (out)

Total general revenues, contributions and transfers

Change in Net Assets

**Net Assets:**

Beginning of year

End of year

See notes to financial statements.

# Municipal Government Report

Net (Expenses) Revenues and Changes in Net Assets			
Primary Government			
Governmental Activities	Business- Type Activities	Total	Component Units
\$ (23,355,571)	\$ -	\$ (23,355,571)	\$ -
(22,947,098)	-	(22,947,098)	-
(17,974,664)	-	(17,974,664)	-
(2,205,303)	-	(2,205,303)	-
(82,799,529)	-	(82,799,529)	-
(8,212,709)	-	(8,212,709)	-
(2,719,198)	-	(2,719,198)	-
(5,958,895)	-	(5,958,895)	-
(2,136,499)	-	(2,136,499)	-
(1,264,638)	-	(1,264,638)	-
-	-	-	-
(169,574,104)	-	(169,574,104)	-
-	1,149,199	1,149,199	-
-	(2,961,708)	(2,961,708)	-
-	(1,812,509)	(1,812,509)	-
(169,574,104)	(1,812,509)	(171,386,613)	-
-	-	-	(75,406)
158,896,532	-	158,896,532	-
11,528,023	-	11,528,023	-
1,594,935	-	1,594,935	-
6,297,569	1,059,579	7,357,148	-
5,600,182	391,798	5,991,980	28,783
950,109	-	950,109	-
23,308	-	23,308	-
(2,697,663)	2,697,663	-	-
182,192,995	4,149,040	186,342,035	28,783
12,618,891	2,336,531	14,955,422	(46,623)
155,106,474	96,647,056	251,753,530	6,832,826
\$ 167,725,365	\$ 98,983,587	\$ 266,708,952	\$ 6,786,203

# City of Nashua

## CITY OF NASHUA, NEW HAMPSHIRE

### GOVERNMENTAL FUNDS

#### BALANCE SHEET

JUNE 30, 2008

	<u>General</u>	<u>School Capital Reserve Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and short-term investments	\$ 118,208,157	\$ 7,988,225	\$ 12,129,782	\$ 138,326,164
Investments	17,507,943	-	17,391,642	34,899,585
Receivables, net of allowance for uncollectibles:				
Property taxes	18,267,211	-	-	18,267,211
Departmental and other	1,367,035	-	300,550	1,667,585
Intergovernmental	-	-	4,909,463	4,909,463
Loans	-	-	550,154	550,154
Due from other funds	8,555,006	-	10,020,917	18,575,923
Other assets	<u>27,147</u>	<u>-</u>	<u>-</u>	<u>27,147</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 163,932,499</u></b>	<b><u>\$ 7,988,225</u></b>	<b><u>\$ 45,302,508</u></b>	<b><u>\$ 217,223,232</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,691,159	\$ -	\$ 730,692	\$ 5,421,851
Accrued liabilities	5,313,820	-	551,307	5,865,127
Taxes levied in advance	80,092,478	-	-	80,092,478
Deferred revenues	2,289,290	-	317,273	2,606,563
Due to other funds	32,953,217	227,000	4,289,753	37,469,970
Other liabilities	<u>258,577</u>	<u>-</u>	<u>-</u>	<u>258,577</u>
<b>TOTAL LIABILITIES</b>	<b>125,598,541</b>	<b>227,000</b>	<b>5,889,025</b>	<b>131,714,566</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Encumbrances and continuing appropriations	4,852,261	-	2,204,653	7,056,914
Reserved for perpetual permanent funds	-	-	14,957,784	14,957,784
Other specific purposes	188,130	-	-	188,130
<b>Unreserved:</b>				
Designated	4,553,333	-	-	4,553,333
<b>Undesignated, reported in:</b>				
General fund	28,740,234	-	-	28,740,234
Special revenue funds	-	7,761,225	18,186,233	25,947,458
Capital projects funds	-	-	3,161,391	3,161,391
Permanent funds	<u>-</u>	<u>-</u>	<u>903,422</u>	<u>903,422</u>
<b>TOTAL FUND BALANCES</b>	<b><u>38,333,958</u></b>	<b><u>7,761,225</u></b>	<b><u>39,413,483</u></b>	<b><u>85,508,666</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 163,932,499</u></b>	<b><u>\$ 7,988,225</u></b>	<b><u>\$ 45,302,508</u></b>	<b><u>\$ 217,223,232</u></b>

See notes to financial statements.

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# Municipal Government Report

## CITY OF NASHUA, NEW HAMPSHIRE

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

JUNE 30, 2008

<b>Total governmental fund balances</b>	\$ 85,508,666
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	231,726,013
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	9,911,252
• Internal service funds are used by management to account for health insurance and workers' compensation activities. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Assets.	14,474,522
• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(2,466,410)
• Long-term liabilities, including bonds payable and OPEB, are not due and payable in the current period and, therefore, are not reported in the governmental funds. This amount is reported net of deferred assets.	<u>(171,428,678)</u>
<b>Net assets of governmental activities</b>	<u>\$ 167,725,365</u>

See notes to financial statements.

# City of Nashua

## CITY OF NASHUA, NEW HAMPSHIRE

### GOVERNMENTAL FUNDS

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FISCAL YEAR ENDED JUNE 30, 2008

	<u>General</u>	<u>School Capital Reserve Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>				
Property taxes	\$ 157,459,172	\$ -	\$ 894,016	\$ 158,353,188
Auto permits	11,528,023	-	-	11,528,023
Penalties, interest and other taxes	1,006,907	-	588,028	1,594,935
Charges for services	1,719,625	-	5,304,703	7,024,328
Intergovernmental	45,429,047	-	18,656,051	64,085,098
Licenses and permits	783,927	-	-	783,927
Interest earnings	4,173,321	212,238	407,902	4,793,461
Miscellaneous	981,076	-	940,333	1,921,409
Contributions	-	-	96,002	96,002
Total Revenues	223,081,098	212,238	26,887,035	250,180,371
<b>Expenditures:</b>				
Current:				
General government	53,817,751	-	1,023,506	54,841,257
Police	16,918,427	-	1,827,237	18,745,664
Fire	13,122,412	-	323,525	13,445,937
Water fire protection services	2,205,303	-	-	2,205,303
Education	84,965,583	-	15,330,550	100,296,133
Public works	8,464,909	-	1,075,852	9,540,761
Health and human services	2,188,388	-	1,328,493	3,516,881
Culture and recreation	4,770,995	-	1,127,675	5,898,670
Community development	1,327,753	-	5,068,486	6,396,239
Communications	237,896	-	-	237,896
Debt service				
Principal	12,051,061	-	60,000	12,111,061
Interest and issuance cost	7,003,835	-	49,058	7,052,893
Intergovernmental	9,489,137	-	-	9,489,137
Total Expenditures	216,563,450	-	27,214,382	243,777,832
Excess (deficiency) of revenues over expenditures	6,517,648	212,238	(327,347)	6,402,539
<b>Other Financing Sources (Uses):</b>				
Capital leases	108,285	-	-	108,285
Transfers in	3,500,535	-	3,953,640	7,454,175
Transfers out	(6,638,358)	(227,000)	(3,286,480)	(10,151,838)
Total Other Financing Sources (Uses)	(3,029,538)	(227,000)	667,160	(2,589,378)
Change in fund balance	3,488,110	(14,762)	339,813	3,813,161
Fund Balance, July 1, 2007	34,845,848	7,775,987	39,073,670	81,695,505
Fund Balance, June 30, 2008	\$ 38,333,958	\$ 7,761,225	\$ 39,413,483	\$ 85,508,666

See notes to financial statements.

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# Municipal Government Report

CITY OF NASHUA, NEW HAMPSHIRE

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

FOR THE YEAR ENDED JUNE 30, 2008

<b>NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 3,813,161</b>
<ul style="list-style-type: none"><li>• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:<ul style="list-style-type: none"><li>Capital outlay purchases <span style="float: right;">6,901,333</span></li><li>Depreciation <span style="float: right;">(11,065,339)</span></li><li>Loss on disposal <span style="float: right;">(165,566)</span></li></ul></li> <li>• Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. <span style="float: right;">1,678,045</span></li> <li>• The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:<ul style="list-style-type: none"><li>Proceeds of leases <span style="float: right;">(108,285)</span></li><li>Repayment of capital leases <span style="float: right;">55,108</span></li><li>Repayments of debt, net of refunding <span style="float: right;">12,111,061</span></li></ul></li> <li>• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. <span style="float: right;">393,328</span></li> <li>• Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds:<ul style="list-style-type: none"><li>Increase in compensated absences liability <span style="float: right;">(2,462,673)</span></li><li>Increase in OPEB liability <span style="float: right;">(2,990,400)</span></li></ul></li> <li>• Internal service funds are used by management to account for health insurance and workers' compensation activities. The net activity of internal service funds is reported with Governmental Activities. <span style="float: right;"><u>4,459,118</u></span></li></ul>	
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ <u>12,618,891</u></b>

See notes to financial statements.

# City of Nashua

## CITY OF NASHUA, NEW HAMPSHIRE

### GENERAL FUND

#### STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
<b>Revenues and Other Sources:</b>				
Taxes	\$ 157,346,602	\$ 157,346,602	\$ 157,346,602	\$ -
Auto permits	11,200,000	11,025,000	11,528,023	503,023
Penalties, interest and other taxes	537,632	540,000	768,520	228,520
Charges for services	1,775,171	1,781,671	1,695,939	(85,732)
Intergovernmental	43,705,212	44,352,844	45,352,073	999,229
Licenses and permits	1,090,984	1,090,984	1,144,798	53,814
Interest earnings	2,350,000	2,700,000	4,097,946	1,397,946
Miscellaneous	997,325	997,325	965,231	(32,094)
Transfers in	1,024,800	3,373,657	3,404,774	31,117
Total Revenues and Other Sources	220,027,726	223,208,083	226,303,906	3,095,823
<b>Expenditures and Other Uses:</b>				
General government	60,624,490	58,587,090	58,027,373	559,717
Police	15,468,213	16,629,445	16,618,163	11,282
Fire	12,902,342	13,214,234	12,901,981	312,253
Water fire protection services	1,753,000	1,753,000	1,753,000	-
Education	80,968,170	83,743,674	83,739,554	4,120
Public works	10,172,641	10,259,820	10,155,997	103,823
Health and human services	2,631,945	2,394,487	2,164,914	229,573
Culture and recreation	4,803,138	4,915,261	4,894,252	21,009
Community development	1,382,114	1,403,989	1,346,225	57,764
Communications	265,293	260,703	253,365	7,338
Debt service	19,067,243	19,132,243	19,054,896	77,347
Intergovernmental	9,489,137	9,489,137	9,489,137	-
Transfers out	500,000	1,425,000	1,425,000	-
Total Expenditures and Other Uses	220,027,726	223,208,083	221,823,857	1,384,226
Excess of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 4,480,049	\$ 4,480,049

See notes to financial statements.



# Municipal Government Report

CITY OF NASHUA, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2008

	Business-Type Activities Enterprise Funds			Governmental Activities
	Waste Water Fund	Solid Waste Fund	Total	Internal Service Funds
<b><u>ASSETS</u></b>				
Current:				
Cash and short-term investments	\$ 7,652,110	\$ 3,515,916	\$ 11,168,026	\$ -
User fees, net of allowance for uncollectibles	2,518,252	219,893	2,738,145	-
Due from other funds	-	580,693	580,693	24,420,344
Other assets	-	-	-	549,435
Total current assets	10,170,362	4,316,502	14,486,864	24,969,779
Noncurrent:				
Capital assets being depreciated, net	86,875,602	10,852,318	97,727,920	-
Capital assets not being depreciated	27,196,881	977,906	28,174,787	-
Other	74,826	-	74,826	-
Total noncurrent assets	114,147,309	11,830,224	125,977,533	-
<b>TOTAL ASSETS</b>	124,317,671	16,146,726	140,464,397	24,969,779
<b><u>LIABILITIES</u></b>				
Current:				
Accounts payable	1,298,250	706,888	2,005,138	1,132,689
Retainage payable	1,518,850	-	1,518,850	-
Due to other funds	5,759,017	-	5,759,017	-
Accrued liabilities	409,673	482,452	892,125	9,362,568
Current portion of long-term liabilities:				
Bonds and notes payable	1,023,695	1,273,197	2,296,892	-
Compensated absences	14,425	18,344	32,769	-
Capital leases	-	233,513	233,513	-
Total current liabilities	10,023,910	2,714,394	12,738,304	10,495,257
Noncurrent:				
Bonds and notes payable	6,980,571	16,784,404	23,764,975	-
Compensated absences	145,849	185,482	331,331	-
OPEB	62,300	62,300	124,600	-
Landfill closure and post closure	-	4,521,600	4,521,600	-
Total noncurrent liabilities	7,188,720	21,553,786	28,742,506	-
<b>TOTAL LIABILITIES</b>	17,212,630	24,268,180	41,480,810	10,495,257
<b><u>NET ASSETS</u></b>				
Invested in capital assets, net of related debt	106,068,216	3,601,694	109,669,910	-
Restricted for capital projects	-	2,913,041	2,913,041	-
Unrestricted	1,036,825	(14,636,189)	(13,599,364)	14,474,522
<b>TOTAL NET ASSETS</b>	\$ 107,105,041	\$ (8,121,454)	\$ 98,983,587	\$ 14,474,522

See notes to financial statements.

# City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS

FISCAL YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds			Governmental Activities
	Waste Water Fund	Solid Waste Fund	Total	Internal Service Fund
<b>Operating Revenues:</b>				
Charges for services	\$ 8,449,653	\$ 3,192,484	\$ 11,642,137	\$ -
Contributions	-	-	-	30,834,330
Other	-	229,705	229,705	787,104
	8,449,653	3,422,189	11,871,842	31,621,434
<b>Total Operating Revenues</b>				
<b>Operating Expenses:</b>				
Personnel expenses	2,663,341	2,411,749	5,075,090	-
Nonpersonnel expenses	2,894,810	2,217,547	5,112,357	27,862,179
Depreciation	3,592,752	1,038,470	4,631,222	-
	9,150,903	5,667,766	14,818,669	27,862,179
<b>Total Operating Expenses</b>				
Operating Income (Loss)	(701,250)	(2,245,577)	(2,946,827)	3,759,255
<b>Nonoperating Revenues (Expenses):</b>				
Intergovernmental	540,960	518,619	1,059,579	-
Investment income	292,271	99,527	391,798	699,863
Interest expense	(412,852)	(716,131)	(1,128,983)	-
	420,379	(97,985)	322,394	699,863
<b>Total Nonoperating Revenues (Expenses), Net</b>				
Income (Loss) Before Transfers	(280,871)	(2,343,562)	(2,624,433)	4,459,118
Capital contributions	2,263,301	-	2,263,301	-
Transfers in	-	2,697,663	2,697,663	-
	1,982,430	354,101	2,336,531	4,459,118
<b>Change in Net Assets</b>				
Net Assets at Beginning of Year	105,122,611	(8,475,555)	96,647,056	10,015,404
Net Assets at End of Year	\$ 107,105,041	\$ (8,121,454)	\$ 98,983,587	\$ 14,474,522

See notes to financial statements.

# Municipal Government Report

CITY OF NASHUA, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF CASH FLOWS

FISCAL YEAR ENDED JUNE 30, 2008

	Business-Type Activities Enterprise Funds			Governmental Activities
	Waste Water Fund	Solid Waste Fund	Total	Internal Service Fund
	Fund	Fund	Total	Fund
<b><u>Cash Flows From Operating Activities:</u></b>				
Receipts from customers and users	\$ 8,481,223	\$ 3,422,548	\$ 11,903,771	\$ 31,621,434
Payments to vendors	(2,618,501)	(1,564,553)	(4,183,054)	(29,427,245)
Payments to employees	(2,810,801)	(1,440,200)	(4,251,001)	-
Net Cash Provided By Operating Activities	3,051,921	417,795	3,469,716	2,194,189
<b><u>Cash Flows From Noncapital Financing Activities:</u></b>				
Payments under interfund loan agreements	(8,196,955)	402,049	(7,794,906)	(2,894,052)
Transfers	-	2,697,663	2,697,663	-
Intergovernmental subsidy	540,960	518,619	1,059,579	-
Net Cash Provided By (used for) Noncapital Financing Activities	(7,655,995)	3,618,331	(4,037,664)	(2,894,052)
<b><u>Cash Flows From Capital and Related Financing Activities:</u></b>				
Acquisition and construction of capital assets	(16,963,923)	(878,943)	(17,842,866)	-
Contributions	2,263,301	-	2,263,301	-
Principal payments on bonds and leases	(660,600)	(1,569,437)	(2,230,037)	-
Interest expense	(412,852)	(716,132)	(1,128,984)	-
Net Cash (Used For) Capital and Related Financing Activities	(15,774,074)	(3,164,512)	(18,938,586)	-
<b><u>Cash Flows From Investing Activities:</u></b>				
Investment income	292,271	-	292,271	699,863
Net Change in Cash and Short-Term Investments	(20,085,877)	871,614	(19,214,263)	-
Cash and Short-Term Investments, Beginning of Year	27,737,987	2,644,302	30,382,289	-
Cash and Short-Term Investments, End of Year	\$ 7,652,110	\$ 3,515,916	\$ 11,168,026	\$ -
<b><u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u></b>				
Operating income (loss)	\$ (701,250)	\$ (2,245,577)	\$ (2,946,827)	\$ 3,759,255
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	3,592,752	1,038,470	4,631,222	-
Changes in assets and liabilities:				
User fees	31,570	230,064	261,634	-
Other assets	35,604	2,352	37,956	(98,615)
Accounts payable	66,864	378,574	445,438	(1,056,646)
Accrued liabilities	26,381	(11,520)	14,861	(409,805)
Other liabilities	-	89,242	89,242	-
Landfill closure liability	-	936,190	936,190	-
Net Cash Provided By Operating Activities	\$ 3,051,921	\$ 417,795	\$ 3,469,716	\$ 2,194,189

See notes to financial statements.

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City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE  
FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2008

	Pension Trust	Private Purpose Trust Funds	Agency Funds
<b><u>ASSETS</u></b>			
Cash and short-term investments	\$ 1,785,669	\$ 247,814	\$ 580,471
Investments			
Fixed income securities	11,663,758	1,489,578	-
Equities	14,448,056	1,485,440	-
Mutual funds	<u>1,533,617</u>	<u>1,058,234</u>	<u>-</u>
Total Assets	<u>\$ 29,431,100</u>	<u>\$ 4,281,066</u>	<u>\$ 580,471</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
Accounts payable	\$ -	\$ 6,991	\$ -
Other liabilities	27,377	-	576,138
Due to other funds	<u>244,066</u>	<u>99,574</u>	<u>4,333</u>
Total Liabilities	271,443	106,565	580,471
<b><u>NET ASSETS</u></b>			
Total net assets held in trust for pension benefits and other purposes	<u>29,159,657</u>	<u>4,174,501</u>	<u>-</u>
Total Liabilities and Net Assets	<u>\$ 29,431,100</u>	<u>\$ 4,281,066</u>	<u>\$ 580,471</u>

See notes to financial statements.

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# Municipal Government Report

CITY OF NASHUA, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FISCAL YEAR ENDED JUNE 30, 2008

	Pension Trust Fund	Private Purpose Trust Funds
<b>Additions:</b>		
Contributions:		
Employers	\$ 675,065	\$ -
Plan members	675,065	-
Other	<u>6,880</u>	<u>39,267</u>
Total contributions	1,357,010	39,267
Investment Income:		
Dividend, interest and investment loss	<u>(1,194,939)</u>	<u>15,944</u>
Total Investment income (loss)	<u>(1,194,939)</u>	<u>15,944</u>
Total additions	162,071	55,211
<b>Deductions:</b>		
Benefit payments to plan members and beneficiaries	1,492,290	150,734
Administrative expenses	<u>277,312</u>	<u>32,313</u>
Total deductions	<u>1,769,602</u>	<u>183,047</u>
Net decrease	(1,607,531)	(127,836)
<b>Net assets held in trust:</b>		
Beginning of year	<u>30,767,188</u>	<u>4,302,337</u>
End of year	\$ <u><u>29,159,657</u></u>	\$ <u><u>4,174,501</u></u>

See notes to financial statements.

CITY OF NASHUA NEW HAMPSHIRE

Notes to Financial Statements

1. **Summary of Significant Accounting Policies**

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

A. Reporting Entity

The government is a municipal corporation governed by an elected Mayor and Board of Aldermen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2008, it was determined that the Nashua Airport Authority met the required GASB-14 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major

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## Municipal Government Report

individual enterprise funds are reported as separate columns in the fund financial statements.

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

#### Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

#### Fund Financial Statements

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

The government reports the following major governmental funds:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *School Capital Reserve* was used to account for resources set aside to assist with the debt service requirements on the school construction bonds. The fund was closed in fiscal year 2005, and re-opened in fiscal year 2006, per a vote of the Board of Mayor and Aldermen.

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

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

The government reports the following major proprietary funds:

- *Waste Water* enterprise fund that accounts for the resources and cost associated with the City's wastewater treatment.
- *Solid Waste* enterprise fund that accounts for the resources and costs associated with the City's landfills.

The City's self-insured programs are reported as an internal service fund in the accompanying financial statements.

The *pension trust fund* accounts for the activities of the Board of Public Works Employees Contributory Retirement System, which accumulates resources for pension benefit payments to qualified employees. No separate issue financial statement is available.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

The *Agency funds* include escrow deposits and performance bonds.

*D. Cash and Short-Term Investments*

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary funds segregate cash, and investment earnings become a part of those funds.



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## Municipal Government Report

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

### *E. Investments*

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at fair value.

### *F. Interfund Receivables and Payables*

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

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

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

The government-wide statement of activities eliminates transfers as reported within the segregated governmental and business-type activities columns. Only transfers between these two columns appear in this statement.

### *G. Inventories*

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when

purchased rather than when consumed. No significant inventory balances were on hand in governmental funds.

*H. Capital Assets*

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 15,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20 - 40
Infrastructure	7 - 60
Vehicles	3 - 8
Machinery and equipment	5 - 20
Computer equipment	3 - 5

*I. Compensated Absences*

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

*J. Long-Term Obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

*K. Fund Equity*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

*L. Use of Estimates*

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

*M. Reclassifications*

Certain amounts in prior year were reclassified to conform to current year presentation.

**2. Stewardship, Compliance, and Accountability**

*A. Budgetary Information*

The Mayor presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by the Board of Aldermen, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at Board of Aldermen meetings as required by changing conditions. The Financial Services Department may transfer appropriations between operating categories within departmental budgets at the request of department heads, but expenditures may not legally exceed budgeted appropriations in total.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. Effective budgetary control is achieved for all other funds through provisions of the New Hampshire statutes.

At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

*B. Budgetary Basis*

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

C. Budget/GAAP Reconciliation

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

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

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 223,081,098	\$ 216,563,450
Other financing sources/uses (GAAP basis)	<u>3,608,820</u>	<u>6,638,358</u>
Subtotal (GAAP Basis)	226,689,918	223,201,808
Adjust tax revenue to accrual basis	(277,727)	-
Reverse effect of activity appropriated in prior years	-	(1,007,230)
Reverse beginning of year appropriation carryforwards from expenditures	-	(4,081,506)
Add end of year appropriation carryforwards to expenditures	-	3,819,070
Other	<u>(108,285)</u>	<u>(108,285)</u>
Budgetary basis	<u>\$ 226,303,906</u>	<u>\$ 221,823,857</u>

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

D. Deficit Fund Equity

The following fund had a total net asset deficit at June 30, 2008:

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## Municipal Government Report

Proprietary Funds:

Solid Waste \$ (8,121,454)

The City is developing a plan to address the deficit in the Solid Waste Fund.

### 3. Cash and Investments

#### A. Custodial Credit Risk

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

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. RSA 48:16 states that "deposits in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, except that a City with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The City's deposit policy for custodial credit risk is to be fully insured.

As of June 30, 2008, the City's entire bank balance was fully insured and collateralized.

*Custodial Credit Risk - Investments.* Custodial credit risk for investments is the risk that in the event of a failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of the investment or collateral securities that are in the possession of another party. The City does not have a formal policy for custodial credit risk for investments.

None of the investment in Corporate bonds are exposed to custodial credit risk.

Investments at June 30, 2008 included the following (in thousands):

U.S. Treasury Obligations	\$ 14,805
U.S. Government Agencies	12,239
Corporate Bonds	7,567
Common Equities	27,728
Other	<u>2,899</u>
Total	<u>\$ 65,238</u>

*B. Credit Risk*

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The City's Investment Policy is to minimize credit risk by limiting investments to the safest types of securities, pre-qualifying institutions and diversifying the portfolio.

*C. Concentration of Credit Risk*

The City places no limit on the amount the City may invest in any one issuer. The City does not have an investment in one issuer, other than U.S. Treasury bonds and Notes, greater than 5% of total investments.

*D. Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information regarding the quality and maturity dates of fixed income securities is as follows (in thousands):

	<u>Total</u>	<u>Average Duration</u>	<u>Average Rating</u>
U.S. Treasury Obligations	\$ 14,805	3.73	AAA
U.S. Government Agencies	12,239	4.14	AAA
Corporate Bonds	<u>7,567</u>	3.27	A1
Total	<u>\$ 34,611</u>		

*E. Foreign Currency Risk*

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The City does not have policies for foreign currency risk.

**4. Taxes Receivable**

The City bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied to the

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## Municipal Government Report

extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes billed and collected in advance of the year for which they are levied, are recorded as a prepaid tax liability.

Property taxes are due in July and December. Taxes paid after the due date accrue interest at 12% per annum. In April of the following calendar year, the Tax Collector executes tax liens on properties that have unpaid taxes. The lien is recorded on the delinquent taxpayer's property at the Registry of Deeds. The tax liens accrue interest at 18% per annum. If the lien is not redeemed within a two-year redemption period, the property is conveyed to the City by deed.

Taxes receivable at June 30, 2008 consist of the following (in thousands):

Unredeemed Taxes:	
Levy of 2008	\$ 15,700
Levy of 2007	1,913
Levy of 2006	617
Prior and other	37
Total	<u>\$ 18,267</u>

### 5. Allowance for Doubtful Accounts

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

Property taxes	\$ 646
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### 6. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2008.

### 7. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2008 balances in interfund receivable and payable accounts:

City of Nashua

	<u>Due From</u> <u>Other Funds</u>	<u>Due To</u> <u>Other Funds</u>
Funds:		
General fund	\$ 8,555,006	\$ 32,953,217
School Capital Reserve fund	-	227,000
Nonmajor Governmental Funds:		
Police grants	155,024	-
Fire grants	37,687	-
Community health and services grants	-	84,374
Parks and recreation grants	-	34,688
Transit grants	-	192,747
CDBG/Home grants	-	57,850
CD Division grants	-	172,659
Homeland security grants	28,055	-
Other city grants	26,516	-
Food services	197,578	-
School grants	-	2,374,133
City revolving funds	4,146,445	-
School revolving funds	1,576,422	-
Expendable trust reserve	-	691,573
Other expendable trust funds	-	483,423
Fire projects	5,283	-
Public works projects	821,323	-
Community development projects	-	67,516
School department projects	3,021,271	-
Other projects	5,313	-
Cemetery permanent funds	-	99,341
Library permanent funds	-	31,449
Enterprise funds:		
Waste water	-	5,759,017
Solid waste	580,693	-
Internal service fund:		
Self-insurance	24,420,344	-
Fiduciary fund types:		
Pension trust	-	244,066
Private purpose	-	99,574
Agency	-	4,333
Total	<u>\$ 43,576,960</u>	<u>\$ 43,576,960</u>



## Municipal Government Report

### 8. Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Net Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 230,242	\$ 2,728	\$ -	\$ 232,970
Infrastructure	37,785	1,990	-	39,775
Machinery and equipment	<u>32,403</u>	<u>4,583</u>	<u>(5,146)</u>	<u>31,840</u>
Total capital assets, being depreciated	300,430	9,301	(5,146)	304,585
Less accumulated depreciation:				
Buildings and improvements	(56,266)	(6,043)	-	(62,309)
Infrastructure	(18,381)	(2,234)	-	(20,616)
Machinery and equipment	<u>(19,542)</u>	<u>(2,788)</u>	<u>4,980</u>	<u>(17,350)</u>
Total accumulated depreciation	<u>(94,189)</u>	<u>(11,065)</u>	<u>4,980</u>	<u>(100,275)</u>
Total capital assets, being depreciated, net	206,241	(1,764)	(166)	204,310
Capital assets, not being depreciated:				
Land	24,433	521	-	24,954
Construction in progress	<u>5,382</u>	<u>1,264</u>	<u>(4,184)</u>	<u>2,462</u>
Total capital assets, not being depreciated	<u>29,815</u>	<u>1,785</u>	<u>(4,184)</u>	<u>27,416</u>
Governmental activities capital assets, net	<u>\$ 236,056</u>	<u>\$ 21</u>	<u>\$ (4,350)</u>	<u>\$ 231,726</u>
	<u>Beginning Balance</u>	<u>Net Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital assets, being depreciated:				
Buildings	\$ 40,765	\$ 5,504	\$ -	\$ 46,269
Land improvements	11,285	-	-	11,285
Infrastructure	49,636	1,308	-	50,944
Machinery and equipment	28,047	584	(137)	28,494
Storm drains	<u>34,037</u>	<u>507</u>	<u>-</u>	<u>34,544</u>
Total capital assets, being depreciated	163,770	7,903	(137)	171,536
Less accumulated depreciation for:				
Buildings	(25,910)	(1,201)	-	(27,111)
Land improvements	(1,867)	(564)	-	(2,431)
Infrastructure	(20,727)	(1,005)	-	(21,732)
Machinery and equipment	(14,804)	(1,173)	137	(15,840)
Storm drains	<u>(6,007)</u>	<u>(687)</u>	<u>-</u>	<u>(6,694)</u>
Total accumulated depreciation	<u>(69,315)</u>	<u>(4,630)</u>	<u>137</u>	<u>(73,808)</u>
Total capital assets, being depreciated, net	94,455	3,273	-	97,728
Capital assets, not being depreciated:				
Land	232	-	-	232
Construction in progress	<u>17,703</u>	<u>16,091</u>	<u>(5,851)</u>	<u>27,943</u>
Total capital assets, not being depreciated	<u>17,935</u>	<u>16,091</u>	<u>(5,851)</u>	<u>28,175</u>
Business-type activities capital assets, net	<u>\$ 112,390</u>	<u>\$ 19,364</u>	<u>\$ (5,851)</u>	<u>\$ 125,903</u>

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

Governmental Activities:	
General government	\$ 263
Police	671
Fire	636
Education	5,651
Public works	1,857
Culture and recreation	542
Health and human services	8
Community development	631
Communications	806
Total depreciation expense - governmental activities	<u>\$ 11,065</u>
Business-Type Activities:	
Waste water	\$ 3,592
Solid waste	1,038
Total depreciation expense - business-type activities	<u>\$ 4,630</u>

**9. Accounts Payable**

Accounts payable represent additional 2008 expenditures paid after June 30, 2008.

**10. Deferred Revenue**

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

The balance of the General Fund deferred revenues account is equal to the total of all June 30, 2008 receivable balances, except real and personal property taxes that are accrued for subsequent 60 day collections.

**11. Capital Lease Obligations**

The City is the lessee of certain equipment under capital and operating leases expiring in 2008. Future minimum lease payments under the capital and operating leases consisted of the following as of June 30, 2008:

## Municipal Government Report

	<u>Governmental Fund Types</u>	<u>Business- Type Funds</u>
2009	\$ 29	\$ 243
2010	29	-
2011	29	-
Total minimum lease payments	<u>87</u>	<u>243</u>
Less amount representing interest	<u>(8)</u>	<u>(9)</u>
Present Value of Minimum Lease Payments	<u>\$ 79</u>	<u>\$ 234</u>

### 12. Long-Term Debt

#### A. General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds and notes currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of June 30, 2008</u>
Parking garage - Garden and Elm St.	11/9	5.24%	\$ 150,675
Public improvements-City	11/11	5.24%	290,700
Public improvements-School (1997)	11/12	5.24%	1,175,040
Refunding elem. school/admin bldg. renovation	7/12	5.48%	2,259,500
Refunding bond for school component	7/14	3.66%	1,955,999
Refunding bond for Arts and Science	7/14	3.66%	465,522
Refunding bond for Shady Lane	7/14	3.66%	579,994
Lake St. fire station/comm. system	1/14	4.33%	1,835,000
Amherst St. school renovations	10/9	4.5 - 7.5%	470,000
School land acquisition	10/9	4.5 - 7.5%	700,000
Athletic fields-City	10/9	7.50%	100,000
Southwest quadrant land acquisition	10/9	7.50%	260,000
Citywide communication towers	9/10	5.10%	750,000
Library automation	9/10	5.10%	75,000
NPD hqtr add'l and renov	9/10	5.10%	600,000
NPD CAD system	9/10	5.10%	375,000
Highway and sidewalk construction	9/10	5.10%	180,000
Athletic field-school	9/10	5.10%	600,000
High school construction	9/10	5.10%	7,245,000
High school planning	9/10	5.10%	255,000
School construction	7/12	4.73%	9,690,000
Holman stadium Series C	7/13	6.10%	1,145,000

(continued)

City of Nashua

(continued)	Serial		Amount
	Maturities	Interest	Outstanding
	<u>Through</u>	<u>Rate(s) %</u>	as of
<u>Governmental Activities:</u>			<u>June 30, 2008</u>
Refunding for Dr. Crisp/Bicentennial	11/16	2.0 - 4.0%	3,057,818
Refunding for Fairgrounds	11/16	2.0 - 4.0%	47,779
Refunding for New Searles	11/16	2.0 - 4.0%	47,779
Refunding for Fairgrounds/jr. high	11/16	2.0 - 4.0%	3,018,847
Refunding for Ridge Road	11/16	2.0 - 4.0%	47,778
Departmental equipment - buses	3/14	2.5 - 5.0%	112,500
Land acquisition	3/14	2.5 - 5.0%	157,500
Parking facility	3/13	2.0 - 5.0%	645,000
School	3/24	2.0 - 5.0%	36,935,000
Refunding Amherst St School	11/16	2.0 - 4.0%	2,553,070
Refunding school land acq.	11/16	2.0 - 4.0%	3,802,200
Refunding athletic field.-City	11/16	2.0 - 4.0%	542,830
Refunding SW land acq.	11/16	2.0 - 4.0%	1,411,900
Refunding Lake St Fire Station	7/18	3.72%	762,900
Refunding comm system	7/18	3.72%	738,300
Refunding citywide comm towers	7/20	3.78%	2,588,100
Refunding library automation	7/20	3.78%	259,165
Refunding NPD hqtr add'l and renv	7/20	3.78%	2,070,475
Refunding CAD system	7/20	3.78%	1,293,600
Refunding hwy and sidewalk constr	7/20	3.78%	585,217
Refunding Holman Stadium Series A	7/21	3.97%	2,522,500
Refunding athletic field-school	7/20	3.78%	2,059,900
Refunding high school constr	7/20	3.78%	24,926,643
Refunding high school planning	7/20	3.78%	880,700
Refunding school constr series A	7/21	3.86%	18,497,500
Senior Center	7/26	3.95%	2,248,775
Police HVAC system (1)	7/26	3.93%	302,125
Police HVAC system (2)	7/26	3.96%	539,950
Fire - land acquisition	7/26	3.95%	421,000
Fire station	7/26	3.98%	3,538,700
Nashua riverwalk	7/26	3.95%	1,064,650
Bus garage	7/26	3.98%	1,884,800
Total Governmental Activities			<u>\$ 150,722,431</u>

## Municipal Government Report

	Serial Maturities <u>Through</u>	Interest Rate(s) %	Amount Outstanding as of <u>June 30, 2008</u>
<u>Business-Type Activities:</u>			
Solid Waste Disposal Fund:			
Refunding bonds	7/15	3.66%	\$ 149,818
Landfill expansion and closure	2/18	4.22%	1,837,980
Landfill expansion and closure	4/21	4.46%	5,712,891
Multisite landfill - old Nashua	1/23	3.98%	354,740
Multisite landfill - Atherton Park	1/23	3.73%	67,500
Multisite landfill - Roussel/Gardner	5/23	3.73%	1,159,621
Multisite landfill - Shady Lane	5/23	3.73%	175,969
Multisite - Lincoln Park	7/24	3.69%	1,341,708
Multisite - Engineering	7/24	3.72%	893,455
MSW Landfill Closure	7/24	3.69%	<u>6,363,919</u>
Total Solid Waste Disposal Fund			<u>\$ 18,057,601</u>
Waste Water Treatment Fund:			
Refunding bonds	11/11	5.24%	\$ 1,379,324
Refunding bonds	11/11	5.24%	64,260
Refunding bonds	7/15	3.66%	455,500
Refunding sewer component	7/15	3.66%	108,667
Sludge digester	8/20	4.16%	<u>5,996,515</u>
Total Waste Water Treatment Fund			<u>\$ 8,004,266</u>
Total Enterprise Fund Bonds and Notes Payable			<u>26,061,867</u>
Grand Total			<u>\$ 176,784,298</u>

### B. Future Debt Service

The annual principal payments to retire all general obligation long-term debt outstanding as of June 30, 2008 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 12,260,646	\$ 6,283,962	\$ 18,544,608
2010	12,221,828	5,787,992	18,009,820
2011	11,864,346	5,268,914	17,133,260
2012	11,649,833	4,775,676	16,425,509
2013	11,359,611	4,300,024	15,659,635
2014 - 2018	52,011,167	14,256,499	66,267,666
2019 - 2023	35,170,000	4,235,329	39,405,329
2024 - 2028	<u>4,185,000</u>	<u>243,850</u>	<u>4,428,850</u>
Total	<u>\$ 150,722,431</u>	<u>\$ 45,152,246</u>	<u>\$ 195,874,677</u>

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City of Nashua

<u>Business-Type Activities</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 2,296,893	\$ 1,045,695	\$ 3,342,588
2010	2,290,711	947,902	3,238,613
2011	2,098,193	854,989	2,953,182
2012	2,097,705	766,821	2,864,526
2013	1,842,928	685,312	2,528,240
2014 - 2018	8,606,526	2,368,229	10,974,755
2019 - 2023	5,817,256	760,203	6,577,459
2024 - 2028	1,011,655	55,965	1,067,620
Total	<u>\$ 26,061,867</u>	<u>\$ 7,485,116</u>	<u>\$ 33,546,983</u>

*C. Bond Authorizations*

Long-term debt authorizations which have not been issued or rescinded as of June 30, 2008 are as follows:

<u>Purpose</u>	<u>Amount</u>
Replacement of bus fleet	\$ 187,500
Land purchase	212,500
Holman Stadium	50,000
Downtown parking renovations	55,000
Senior Center expansion	21,190
Police HVAC	2,910
Acquisition 50 East Hollis	4,000
Riverwalk construction	10,350
Fire station construction	28,115
Police HVAC	4,950
11 Riverside Street	14,750
Phase II landfill expansion	7,400,000
Refunding 9/01	5,645,000
Refunding 4/04	14,295,000
Total	<u>\$ 27,931,265</u>

*D. Changes in General Long-Term Liabilities*

During the year ended June 30, 2008, the following changes occurred in long-term liabilities (in thousands):

## Municipal Government Report

	Equals Total Balance <u>7/1/07</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/08</u>	Less Current Portion	Long-Term Portion <u>6/30/08</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 162,833	\$ -	\$ (12,111)	\$ 150,722	\$ 12,261	\$ 138,461
Compensated absences	14,253	3,936	(1,600)	16,589	1,273	15,316
OPEB	-	2,990	-	2,990	-	2,990
Capital leases	26	108	(55)	79	25	54
Other:						
Unamortized bond premium	<u>4,579</u>	<u>-</u>	<u>(548)</u>	<u>4,031</u>	<u>308</u>	<u>3,723</u>
 Totals	 <u>\$ 181,691</u>	 <u>\$ 7,034</u>	 <u>\$ (14,314)</u>	 <u>\$ 174,411</u>	 <u>\$ 13,867</u>	 <u>\$ 160,544</u>

	Equals Total Balance <u>7/1/07</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/08</u>	Less Current Portion	Long-Term Portion <u>6/30/08</u>
<u>Business-Type Activities</u>						
Bonds and notes payable	\$ 28,373	\$ -	\$ (2,311)	\$ 26,062	\$ 2,297	\$ 23,765
Compensated absences	347	49	(31)	365	33	332
OPEB	-	125	-	125	-	125
Capital leases	529	-	(295)	234	234	-
Other:						
Landfill closure and post-closure	<u>3,585</u>	<u>937</u>	<u>-</u>	<u>4,522</u>	<u>-</u>	<u>4,522</u>
 Totals	 <u>\$ 32,834</u>	 <u>\$ 1,111</u>	 <u>\$ (2,637)</u>	 <u>\$ 31,308</u>	 <u>\$ 2,564</u>	 <u>\$ 28,744</u>

### E. Debt Refundings

#### 1. Advance Refunding of Serial Bonds Issued January 15, 1999

On December 15, 2006, the City issued general obligation bonds in the amount of \$ 1,501,200 with interest rates ranging from 3.500% to 5.000% to advance refund \$ 1,525,000 serial bonds with interest rates ranging from 4.400% to 4.700%. The serial bonds mature January 15, 2015 through January 15, 2019 and are callable on January 15, 2009. The general obligation bonds were issued at a true interest cost of 3.8574%. \$ 1,555,823 of the net proceeds from the issuance of the general obligation bonds were used to

purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the serial bonds are called on January 15, 2009. The advance refunding met the requirements of an in-substance debt defeasance and the serial bonds were removed from the City's financial statements.

As a result of the advance refunding, the City reduced its total debt service cash flow requirements by \$ 95,301, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$ 48,688.

Defeased debt still outstanding at June 30, 2008 is \$ 1,835,000.

2. Advance Refunding of Serial Bonds Issued September 15, 2000

On December 15, 2006, the City issued general obligation bonds in the amount of \$ 34,663,800 with interest rates ranging from 3.500% to 5.000% to advance refund \$ 33,555,000 serial bonds with interest rates ranging from 4.800% to 5.375%. The serial bonds mature September 15, 2011 through September 15, 2020 and are callable on September 15, 2010. The general obligation bonds were issued at a true interest cost of 3.8976%. \$ 35,755,607 of the net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the serial bonds are called on September 15, 2010. The advance refunding met the requirements of an in-substance debt defeasance and the serial bonds were removed from the City's financial statements.

As a result of the advance refunding, the City reduced its total debt service cash flow requirements by \$ 1,813,522, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$ 1,349,828.

Defeased debt still outstanding at June 30, 2008 is \$ 10,080,000.

3. Advance Refunding of Serial Bonds Issued January 15, 2002 Series A

On December 15, 2006, the City issued general obligation bonds in the amount of \$ 21,055,000 with interest rates ranging from 3.500% to 5.000% to advance refund \$ 19,780,000 serial bonds with interest rates ranging from 5.000% to 5.500%. The serial bonds mature July 15, 2013 through July 15, 2021 and are callable on July 15, 2012. The general obligation bonds were issued at a true interest cost of 3.9796%. \$ 21,686,998 of the net proceeds from the issuance of the general obligation bonds were used to purchase U.S. government securities and those securities were deposited in an irrevocable trust with an escrow agent to provide debt service payments until the serial bonds are called on July 15, 2012. The advance refunding met the require-



ments of an in-substance debt defeasance and the serial bonds were removed from the City's financial statements.

As a result of the advance refunding, the City reduced its total debt service cash flow requirements by \$ 803,221, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$ 730,432.

Defeased debt still outstanding at June 30, 2008 is \$ 9,690,000.

**13. Landfill Closure and Postclosure Care Costs**

State and Federal laws and regulations require the City to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the City reports a portion of these closure and postclosure care costs as a liability in the financial statements in each period based on landfill capacity used as of each balance sheet date.

The \$ 4,521,600 reported as landfill closure and postclosure care liability at June 30, 2008 is comprised of \$ 1,515,800 of postclosure care cost for the MSW Landfill, and \$ 3,005,800 in closure and postclosure care cost for the new Phase I Lined Landfill (based on the use of 55% of the estimated capacity of this landfill). The City expects to close the Phase I Lined Landfill in 2009. The City will recognize the remaining estimated cost of closure and postclosure care of this landfill as the remaining capacity is filled. The actual life of the landfill may be longer due to recycling efforts. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

After completion of all phases of landfill expansion, the total landfill life expectancy, at the current fill rate, should exceed 25 years.

**14. Restricted Net Assets**

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

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

**15. Reserves and Designations of Fund Equity**

“Reserves” of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use. Fund “designations,” which are not legally required segregations, have also been established to indicate tentative plans for future financial utilization.

The following types of reserves and designations are reported at June 30, 2008:

Reserved for Encumbrances and Continuing Appropriations - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Permanent Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

Reserved for Other Specific Purposes - Represents the amount of fund balance reserved for tax deeded property.

Unreserved - Designated - Represents the amount of fund balance management has set aside for future items including: tax rate reduction of \$ 2,903,333, potential future abatements of \$ 1,500,000, and potential arbitrage of \$ 150,000.

**16. Subsequent Events**

Investments

During September through December, 2008, the stock market suffered significant losses. As a result, there may be a substantial depreciation in the value of the organization’s investments.

**17. Commitments and Contingencies**

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

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by

the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

**18. Post-Employment Health Care Benefits**

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

*A. Plan Description*

In addition to providing the pension benefits described, the City provides post-employment health care and life insurance benefits for retired employees through the City's plan. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50. As of July 1, 2007, the actuarial valuation date, approximately 711 retirees and 2,634 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

*B. Benefits Provided*

The City provides medical insurance to retirees and their covered dependents. All active employees who retire from the City and meet the eligibility criteria will receive these benefits.

*C. Funding Policy*

In general, retirees and their spouses pay 100% of coverage.

*D. Annual OPEB Costs and Net OPEB Obligation*

The City's fiscal 2008 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded actuarial liability over a period of thirty years. The following table shows the components of the City's annual OPEB cost for the year ending June 30, 2008, the amount actually contributed to the plan, and the change in the City's net OPEB obligation based on an actuarial valuation as of July 1, 2007.

City of Nashua

Annual Required Contribution (ARC)	\$ 4,597,000
Interest on net OPEB obligation	<u>-</u>
Annual OPEB cost	4,597,000
Contributions made	<u>(1,482,000)</u>
Increase in net OPEB obligation	3,115,000
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u><u>\$ 3,115,000</u></u>

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

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2008	\$ 4,597,000	32.0%	\$ 3,115,000

The City's net OPEB obligation as of June 30, 2008 is recorded as OPEB liabilities line on the Statements of Net Assets.

*E. Funded Status and Funding Progress*

The funded status of the plan as of July 1, 2007, the date of the most recent actuarial valuation was as follows:

Actuarial accrued liability (AAL)	\$ 42,699,000
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>42,699,000</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0%</u>
Covered payroll (active plan members)	<u>\$ 102,640,996</u>
UAAL as a percentage of covered payroll	<u>42%</u>

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

F. Actuarial Methods and Assumptions

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

In the July 1, 2007 actuarial valuation the Entry Age Normal method was used. The actuarial value of assets was not determined as the City has not advance funded its obligation. The actuarial assumptions included a 5.00% investment rate of return and an initial annual healthcare cost trend rate of 13.5% which decreases to a 5.00% long-term rate for all healthcare benefits in 2015. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4.50%.

19. **Retirement System**

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

*New Hampshire Retirement System*

A. Plan Description

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

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

Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

*B. Funding Policy*

Plan members are required to contribute between 5% and 9.3% of annual covered compensation to the pension plan. The City makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 5.8% to 15.2% of covered compensation. The City's contributions to the System for the years ended June 30, 2008, 2007, and 2006 were \$ 8,592,318, \$ 6,230,122, and \$ 6,379,102, respectively, which were equal to its annual required contributions for each of these years.

*Public Works Employees' Retirement System*

*C. Plan Description and Contribution Information*

All Public Works employees of the City are members of the Public Works Employees' Retirement System (the System), a single employer-defined benefit PERS. Eligible employees must participate in the System. The pension plan provides pension benefits and death and disability benefits to employees reaching age 60, provided they have accumulated 10 years of service. A City ordinance passed in 1947 established the System which is administered by a five-member Board of Trustees. Amendments to benefit provisions are made by the Board of Trustees with the concurrence of the Board of Aldermen. The Public Works Employees' Retirement System does not issue independent financial statements.

Membership of each plan consisted of the following at July 1, 2007, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	78
Terminating plan members entitled to but not yet receiving benefits	-
Active plan members	<u>164</u>
Total	<u><u>242</u></u>

The City employees each contribute 9.15% of their base salary, as specified by ordinance. The City's contribution is determined by the actuarial valuation.

## Municipal Government Report

### Schedule of Employer Contributions:

Year Ended June 30	Annual Required Contribution	Percentage Contributed
2003	\$637,391	100%
2004	\$679,643	100%
2005	\$683,137	100%
2006	\$687,094	100%
2007	\$660,768	100%
2008	\$675,065	100%

### D. Summary of Significant Accounting Policies

Basis of Accounting - Contributory retirement system financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due.

Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments - Investments are reported at fair value.

### E. Funded Status and Funding Progress

The information presented below is from the Public Works Employees' Retirement System's most recent valuation (in thousands):

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/07	\$ 29,115	\$ 32,225	\$ 3,110	90.3%	\$ 7,153	43.5%

The Schedule of Funding Progress following the notes to the financial statements presents multi-year trend information about the actuarial value of plan assets relative to the actuarial accrued liability for benefits.

### F. Actuarial Methods and Assumptions

The annual required contribution for the current year was determined as part of the actuarial valuation using the Entry Age Actuarial Cost Method. Under this method an unfunded actuarial accrued liability of \$ 3,110 million was calculated. The actuarial assumptions included (a) 7.25% investment rate of return and (b) a projected salary increase of 3.00% per year. The actuarial value of assets

is determined by using a five-year Smoothed asset value. An adjustment is then applied to recognize the difference between the actual investment return and expected return over a five-year period. As of June 30, 2008, the unfunded actuarially accrued liability is being amortized over 14 years.

**20. Self Insurance**

The City self insures against claims for workers compensation, general liability, property, unemployment and employee health coverage. Annual estimated requirements for claims are provided in the City's annual operating budget.

Health Insurance

The City contracts with insurance carriers for claims processing. Under the terms of the insurance coverage, the employee is only liable for the cost sharing premiums and co-pays. The City retains the risk to \$ 200,000 and maintains excess insurance for claims that exceed \$ 200,000. The claims liability represents an estimate of claims incurred but unpaid at year end, based on past historical costs and claims paid subsequent to year end.

General Liability/Workers' Compensation

The City is self-administered for claims processing of the City's workers' compensation, property, and casualty programs. The workers' compensation, property, and casualty liabilities represent an estimate of future costs based on historical analysis of similar claims.

Changes in the aggregate liability for claims for the year ended June 30, 2008 are as follows:

	Year Ended <u>June 30, 2008</u>	Year Ended <u>June 30, 2007</u>
Claims liability, beginning of year	\$ 9,772,374	\$ 8,352,821
Claims incurred/recognized	27,804,915	25,379,712
Claims paid	<u>(28,214,721)</u>	<u>(23,960,159)</u>
Claims liability, end of year	<u>\$ 9,362,568</u> *	<u>\$ 9,772,374</u> *

\* This liability is considered to be all current.



**21. Risk Management**

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

**NASHUA AIRPORT AUTHORITY FOOTNOTES**

**NASHUA AIRPORT AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Nashua Airport Authority (“the Authority”) conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

1. Financial Reporting Entity

The Authority was established on August 27, 1961 by legislative act as a separate legal entity. The Authority is located at Boire Field in Nashua, New Hampshire and provides air traffic control services as well as airplane tie-down rentals. The Authority meets the criteria as a component unit of the City of Nashua, New Hampshire (“the City”). Such criteria includes appointment of the board of directors by the Mayor of the City, debt service guarantees by the City, inclusion of the Authority’s employees in the City’s retirement system (New Hampshire Retirement System) and budgetary appropriations from the City.

2. Basis of Accounting

The financial statements are presented on the accrual basis of accounting, wherein revenues are recognized when earned and expenses are recognized when incurred. Government Accounting Standards Board (“GASB”) Statement No. 20 requires proprietary activities to apply all GASB pronouncements as well as Financial Accounting Standards Board (“FASB”) pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. The Authority has elected not to apply FASB pronouncements issued after November 30, 1989.

3. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense.

4. Assets, Liabilities, and Net Assets

Investments - Investments are recorded at their fair value. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Accounts Receivable - At June 30, 2008 and 2007, accounts receivable includes unpaid tie-down fees and land lease rental fees. An allowance for estimated uncollected receivables is not deemed necessary as of June 30, 2008 or 2007.

Capital Assets - Capital assets are recorded at cost. Depreciation is recorded using the straight-line method over the estimated useful lives of the related assets. Estimated useful lives are as follows:

	<u>Years</u>
Land improvements	5-25
Buildings and improvements	10-39
Equipment	3-30

Compensated Absences - Employees earn vacation and sick leave as they provide services. Employees earn 1.25 sick days per month and may accumulate up to a maximum of ninety days sick leave. Any unused sick leave will be paid only upon retirement. Vacation amounts accrue according to length of employment. Up to 50% of total eligible vacation days may be carried forward to the next year. The current portion of the liability for compensated absences represents amounts payable within one year.

5. Revenues and Expenses

Operating Revenues and Expenses - Operating revenues and expenses for the Authority are those that result from providing services and producing and delivering goods in connection with its principal ongoing operations. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. It also includes all revenue and expenses not related to capital and related financing or investing activities.

Capital Contributions - Funds received from other governments for the purpose of constructing assets are recorded as capital contributions.

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## Municipal Government Report

### NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2008 and 2007 are classified in the accompanying financial statements as follows:

	<u>2008</u>	<u>2007</u>
Statement of Net Assets:		
Cash and cash equivalents	\$ 149,480	\$ 80,360
Investments	<u>602,313</u>	<u>550,000</u>
Total deposits and investments	<u>\$ 751,793</u>	<u>\$ 630,360</u>

Deposits and investments at June 30, 2008 and 2007 consist of the following:

	<u>2008</u>	<u>2007</u>
Cash on hand	\$ 100	\$ 100
Deposits with financial institutions	<u>751,693</u>	<u>630,260</u>
Total deposits and investments	<u>\$ 751,793</u>	<u>\$ 630,360</u>

The Authority's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Authority limits its investments to demand deposits, money market accounts, and certificates of deposit.

#### **Custodial Credit Risk**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority's deposits with financial institutions are fully insured and collateralized.

### NOTE 3 - DUE FROM OTHER GOVERNMENTS

Receivables from other governments consist of receivables due from various federal and state funding. All receivables are considered collectible in full and will be received within one year. A summary of the principal items of intergovernmental receivables as of June 30, 2008 and 2007 is as follows:

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	<u>2008</u>	<u>2007</u>
State and Federal share of Federal Aviation Grants - Administration projects	<u>\$ 49,134</u>	<u>\$ 32,526</u>

City of Nashua

**NOTE 4 - CAPITAL ASSETS**

The following is a summary of changes in capital assets during the years ended June 30, 2008 and 2007:

	Balance <u>7/1/2007</u>	Additions	Reductions	Balance <u>6/30/2008</u>
Capital assets not being depreciated:				
Land	\$ 1,995,474	\$ -	\$ -	\$ 1,995,474
Construction in progress	<u>-</u>	<u>166,652</u>	<u>-</u>	<u>166,652</u>
Total capital assets not being depreciated	<u>1,995,474</u>	<u>166,652</u>	<u>-</u>	<u>2,162,126</u>
Other capital assets:				
Land improvements	5,997,574	1,435	-	5,999,009
Buildings and improvements	1,510,467	-	-	1,510,467
Equipment	<u>935,496</u>	<u>-</u>	<u>-</u>	<u>935,496</u>
Total other capital assets at historical cost	<u>8,443,537</u>	<u>1,435</u>	<u>-</u>	<u>8,444,972</u>
Less accumulated depreciation for:				
Land improvements	(3,085,871)	(242,009)	-	(3,327,880)
Buildings and improvements	(553,959)	(41,230)	-	(595,189)
Equipment	<u>(490,108)</u>	<u>(41,366)</u>	<u>-</u>	<u>(531,474)</u>
Total accumulated depreciation	<u>(4,129,938)</u>	<u>(324,605)</u>	<u>-</u>	<u>(4,454,543)</u>
Total other capital assets, net	<u>4,313,599</u>	<u>(323,170)</u>	<u>-</u>	<u>3,990,429</u>
Total capital assets, net	<u>\$ 6,309,073</u>	<u>\$ (156,518)</u>	<u>\$ -</u>	<u>\$ 6,152,555</u>
	Balance <u>7/1/2007</u>	Additions	Reductions	Balance <u>6/30/2008</u>
Capital assets not being depreciated:				
Land	\$ 1,995,474	\$ -	\$ -	\$ 1,995,474
Construction in progress	<u>427,099</u>	<u>181,167</u>	<u>(608,266)</u>	<u>-</u>
Total capital assets not being depreciated	<u>2,422,573</u>	<u>181,167</u>	<u>(608,266)</u>	<u>1,995,474</u>
Other capital assets:				
Land improvements	5,460,145	537,429	-	5,997,574
Buildings and improvements	1,463,708	46,759	-	1,510,467
Equipment	<u>648,243</u>	<u>287,253</u>	<u>-</u>	<u>935,496</u>
Total other capital assets at historical cost	<u>7,572,096</u>	<u>871,441</u>	<u>-</u>	<u>8,443,537</u>
Less accumulated depreciation for:				
Land improvements	(2,865,177)	(220,694)	-	(3,085,871)
Buildings and improvements	(514,926)	(39,033)	-	(553,959)
Equipment	<u>(452,333)</u>	<u>(37,775)</u>	<u>-</u>	<u>(490,108)</u>
Total accumulated depreciation	<u>(3,832,436)</u>	<u>(297,502)</u>	<u>-</u>	<u>(4,129,938)</u>
Total other capital assets, net	<u>3,739,660</u>	<u>573,939</u>	<u>-</u>	<u>4,313,599</u>
Total capital assets, net	<u>\$ 6,162,233</u>	<u>\$ 755,106</u>	<u>\$ (608,266)</u>	<u>\$ 6,309,073</u>

**NOTE 5 - PENSION PLAN**

1. Plan Description

The Authority contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides services, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

2. Funding Policy

Covered general employees are required to contribute 5.0% of their covered salary and the Authority is required to contribute at an actuarially determined rate. The Authority's contribution rate was 8.74% and 6.81% of covered payroll for general employees during the years ended June 30, 2008 and 2007, respectively. The Authority contributes 100% of the employer cost for general employees.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Authority's contributions to the NHRS for the years ending June 30, 2008, 2007, and 2006 were \$ 17,485, \$ 13,642, and \$ 12,824, respectively, equal to the required contributions for each year.

**NOTE 6 - OPERATING LEASE**

The Authority leases land from the City of Nashua, New Hampshire under a master lease commencing October 8, 1974. The lease expires December 31, 2047. The rent for the term of the lease is \$ 1.

The Authority subleases a portion of this land pursuant to twenty year operating leases. The base rent is adjusted biannually by the consumer price index. As of June 30, 2008 and 2007, yearly lease income was \$ 256,774 and \$ 224,247, respectively.

The Authority also leases the control tower under terms of a lease, which expires August 13, 2020. The rent for the term of the lease is \$ 1.

**NOTE 7 - NET ASSETS**

Unrestricted net assets as of June 30, 2008 and 2007 are as follows:

	<u>2008</u>	<u>2007</u>
Designated for -		
Capital improvements/equipment	\$ 552,314	\$ 550,000
Project capital improvements/equipment	42,081	45,123
Safety related expenditures	4,137	3,178
	<u>598,532</u>	<u>598,301</u>
Undesignated	<u>35,116</u>	<u>(74,548)</u>
	<u>\$ 633,648</u>	<u>\$ 523,753</u>

**NOTE 8 - CONTINGENCIES**

1. Litigation

Authority officials estimate that any potential claims against the Authority, which are not covered by insurance, are immaterial and would not effect the financial position of the Authority.

2. Federal Grants

The Authority participates in a number of federally assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amounts, if any, of expenses which may be disallowed by the granting agency cannot be determined at this time, although the Authority expects such amounts, if any, to be immaterial.



Municipal Government Report

**CITY OF NASHUA, NEW HAMPSHIRE**  
**SCHEDULE OF FUNDING PROGRESS**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2008**  
**(Unaudited)**

**Employees' Retirement System**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
07/01/02 <sup>(1)</sup>	N/A	N/A	N/A	N/A	N/A	N/A
07/01/03 <sup>(2)</sup>	\$ 21,189,323	\$ 25,920,563	\$ 4,731,240	81.7%	\$ 7,088,854	66.7%
07/01/04 <sup>(1)</sup>	N/A	N/A	N/A	N/A	N/A	N/A
07/01/05 <sup>(2)</sup>	\$ 24,815,269	\$ 30,380,730	\$ 5,565,461	81.7%	\$ 7,523,058	74.0%
07/01/06	\$ 26,908,901	\$ 32,653,431	\$ 5,744,530	82.4%	\$ 7,328,287	78.4%
07/01/07	\$ 29,114,571	\$ 32,224,753	\$ 3,110,182	90.3%	\$ 7,152,736	43.5%

- <sup>(1)</sup> The Aggregate Method was used which does not identify or separately amortize unfunded actuarial liabilities.  
<sup>(2)</sup> The Entry Age Actuarial Cost Method was used.

**Other Post-Employment Benefits**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
06/30/07	\$ -	\$ 42,699,000	\$ 42,699,000	0.0%	\$ 102,640,996	42%

See Independent Auditors' Report.

**NON-MAJOR GOVERNMENTAL FUNDS**

**SPECIAL REVENUE FUNDS**

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

Special Revenue Funds are established for the following purposes:

Police Grants: to account for federal and State grants for the Police Department.

Fire Grants: to account for federal and State grants for the Fire Department.

Community Health and Services Grants: to account for federal and State health and human services grants.

Parks and Recreation Grants: to account for federal and State parks and recreation grants.

Transit Grants: to account for federal and State transportation grants.

CDBG/Home Grants: to account for the Community Development Block and HOME grants.

Community Development Division Grants: to account for the federal and State grants for the Community Development Department.

Homeland Security Grants: to account for federal and homeland security grants.

Other City Grants: to account for all other City grants.

Food Services: to account for the School Department's Food Service Program.

School Grants: to account for the School Department's federal, State and local grants.

City Revolving Funds: to account for the City's revolving funds.

School Revolving Funds: to account for the School Department's revolving funds, other than Food Service.

Expendable Trust Reserve Funds: to account for the City's Capital and Non-Capital Reserve Funds.

Other Expendable Trust Funds: to account for other City's Trust Funds.

**CAPITAL PROJECT FUNDS**

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

The current funds were established for the following purposes:

Fire Projects: to account for Fire Department Capital Projects.

Public Works Projects: to account for Public Works Department Capital Projects.

Community Development Projects: to account for Community Development Department Capital Projects.

School Department Projects: to account for School Department Capital Projects.

Other Projects: to account for Other Capital Projects.

**PERMANENT FUNDS**

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

Cemetery Permanent Funds: to account for the City's Cemetery Funds.

Library Permanent Funds: to account for the City's Library Funds.

Other Permanent Funds: to account for Other Nonexpendable Funds.

City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2008

	Special Revenue Funds			
	Police Grants	Fire Grants	Community Health & Services Grants	Parks & Recreation Grants
<u>ASSETS</u>				
Cash and short term investments	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Departmental and other receivables	-	-	-	-
Intergovernmental receivables	71,447	98	231,245	124,987
Loans receivable	-	-	-	-
Due from other funds	155,024	37,687	-	-
Total Assets	\$ 226,471	\$ 37,785	\$ 231,245	\$ 124,987
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$ 1,685	\$ 4,333	\$ 107,236	\$ 34,142
Accrued liabilities	4,470	-	8,599	43,335
Deferred revenue	201,405	1,757	28,376	-
Due to other funds	-	-	84,374	34,688
Total Liabilities	207,560	6,090	228,585	112,165
Fund Equity:				
Reserved for encumbrances	3,663	360	26,772	50,101
Reserved for perpetual permanent funds	-	-	-	-
Unreserved:				
Undesignated				
Special revenue funds	15,248	31,335	(24,112)	(37,279)
Capital project funds	-	-	-	-
Permanent funds	-	-	-	-
Total Fund Equity	18,911	31,695	2,660	12,822
Total Liabilities and Fund Equity	\$ 226,471	\$ 37,785	\$ 231,245	\$ 124,987

# Municipal Government Report

## Special Revenue Funds

<u>Transit Grants</u>	<u>CDBG/Home Grants</u>	<u>Community Development Division Grants</u>	<u>Homeland Security Grants</u>	<u>Other City Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
264,023	123,785	440,795	10,595	-
-	-	550,154	-	-
-	-	-	28,055	26,516
<u>264,023</u>	<u>123,785</u>	<u>990,949</u>	<u>38,650</u>	<u>26,516</u>
\$ 53,389	\$ 60,651	\$ 13,800	\$ 290	\$ -
2,233	4,284	-	935	-
-	-	-	27,710	-
<u>192,747</u>	<u>57,850</u>	<u>172,659</u>	<u>-</u>	<u>-</u>
248,369	122,785	186,459	28,935	-
49,843	281,554	62,027	85,447	-
-	-	-	-	-
(34,189)	(280,554)	742,463	(75,732)	26,516
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15,654	1,000	804,490	9,715	26,516
<u>264,023</u>	<u>123,785</u>	<u>990,949</u>	<u>38,650</u>	<u>26,516</u>

(continued)

City of Nashua

(continued)

	Special Revenue Funds			
	Food Services	School Grants	City Revolving Funds	School Revolving Funds
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Departmental and other receivables	-	-	118,421	37,520
Intergovernmental receivables	133,007	2,989,840	2,014	238,665
Loans receivable	-	-	-	-
Due from other funds	197,578	-	4,146,445	1,576,422
Total Assets	<u>\$ 330,585</u>	<u>\$ 2,989,840</u>	<u>\$ 4,266,880</u>	<u>\$ 1,852,607</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	\$ 60,904	\$ 151,522	\$ 37,342	\$ 48,711
Accrued liabilities	4,545	410,224	34,049	5,296
Deferred revenue	-	-	-	58,025
Due to other funds	-	2,374,133	-	-
Total Liabilities	65,449	2,935,879	71,391	112,032
Fund Equity:				
Reserved for encumbrances	8,556	48,353	153,837	16,942
Reserved for perpetual permanent funds	-	-	-	-
Unreserved:				
Undesignated				
Special revenue funds	256,580	5,608	4,041,652	1,723,633
Capital project funds	-	-	-	-
Permanent funds	-	-	-	-
Total Fund Equity	<u>265,136</u>	<u>53,961</u>	<u>4,195,489</u>	<u>1,740,575</u>
Total Liabilities and Fund Equity	<u>\$ 330,585</u>	<u>\$ 2,989,840</u>	<u>\$ 4,266,880</u>	<u>\$ 1,852,607</u>

# Municipal Government Report

Special Revenue Funds			Capital Project Funds		
Expendable Trust Reserve Funds	Other Expendable Trust Funds	Subtotal	Fire Projects	Public Works Projects	Community Development Projects
\$ 4,647,906	\$ 5,697,994	\$ 10,345,900	\$ -	\$ -	\$ -
1,848,138	1,336,390	3,184,528	-	-	-
-	5,707	161,648	-	-	135,102
-	-	4,630,501	-	278,793	169
-	-	550,154	-	-	-
-	-	6,167,727	5,283	821,323	-
<u>\$ 6,496,044</u>	<u>\$ 7,040,091</u>	<u>\$ 25,040,458</u>	<u>\$ 5,283</u>	<u>\$ 1,100,116</u>	<u>\$ 135,271</u>
\$ -	\$ 47,179	\$ 621,184	\$ -	\$ 60,784	\$ 15,772
-	867	518,837	5,283	13,957	13,230
-	-	317,273	-	-	-
<u>691,573</u>	<u>483,423</u>	<u>4,091,447</u>	<u>-</u>	<u>-</u>	<u>67,516</u>
691,573	531,469	5,548,741	5,283	74,741	96,518
-	518,029	1,305,484	-	724,552	173,976
-	-	-	-	-	-
5,804,471	5,990,593	18,186,233	-	-	-
-	-	-	-	300,823	(135,223)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,804,471</u>	<u>6,508,622</u>	<u>19,491,717</u>	<u>-</u>	<u>1,025,375</u>	<u>38,753</u>
<u>\$ 6,496,044</u>	<u>\$ 7,040,091</u>	<u>\$ 25,040,458</u>	<u>\$ 5,283</u>	<u>\$ 1,100,116</u>	<u>\$ 135,271</u>

(continued)

City of Nashua

(continued)

	Capital Project Funds		
	School Department Projects	Other Projects	Subtotal
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Investments	-	-	-
Departmental and other receivables	-	-	135,102
Intergovernmental receivables	-	-	278,962
Loans receivable	-	-	-
Due from other funds	<u>3,021,271</u>	<u>5,313</u>	<u>3,853,190</u>
 Total Assets	 <u>\$ 3,021,271</u>	 <u>\$ 5,313</u>	 <u>\$ 4,267,254</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 30,152	\$ -	\$ 106,708
Accrued liabilities	-	-	32,470
Deferred revenue	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>67,516</u>
 Total Liabilities	 30,152	 -	 206,694
Fund Equity:			
Reserved for encumbrances	-	641	899,169
Reserved for perpetual permanent funds	-	-	-
Unreserved:			
Undesignated			
Special revenue funds	-	-	-
Capital project funds	2,991,119	4,672	3,161,391
Permanent funds	<u>-</u>	<u>-</u>	<u>-</u>
 Total Fund Equity	 <u>2,991,119</u>	 <u>5,313</u>	 <u>4,060,560</u>
 Total Liabilities and Fund Equity	 <u>\$ 3,021,271</u>	 <u>\$ 5,313</u>	 <u>\$ 4,267,254</u>



# Municipal Government Report

Permanent Funds				Total Nonmajor Governmental Funds
Cemetery Permanent Funds	Library Permanent Funds	Other Permanent Funds	Subtotal	
\$ 745,000	\$ 1,001,321	\$ 37,561	\$ 1,783,882	\$ 12,129,782
11,376,802	2,747,844	82,468	14,207,114	17,391,642
3,800	-	-	3,800	300,550
-	-	-	-	4,909,463
-	-	-	-	550,154
-	-	-	-	10,020,917
<u>\$ 12,125,602</u>	<u>\$ 3,749,165</u>	<u>\$ 120,029</u>	<u>\$ 15,994,796</u>	<u>\$ 45,302,508</u>
\$ -	\$ 950	\$ 1,850	\$ 2,800	\$ 730,692
-	-	-	-	551,307
-	-	-	-	317,273
<u>99,341</u>	<u>31,449</u>	<u>-</u>	<u>130,790</u>	<u>4,289,753</u>
99,341	32,399	1,850	133,590	5,889,025
-	-	-	-	2,204,653
11,664,516	3,180,848	112,420	14,957,784	14,957,784
-	-	-	-	18,186,233
-	-	-	-	3,161,391
<u>361,745</u>	<u>535,918</u>	<u>5,759</u>	<u>903,422</u>	<u>903,422</u>
<u>12,026,261</u>	<u>3,716,766</u>	<u>118,179</u>	<u>15,861,206</u>	<u>39,413,483</u>
<u>\$ 12,125,602</u>	<u>\$ 3,749,165</u>	<u>\$ 120,029</u>	<u>\$ 15,994,796</u>	<u>\$ 45,302,508</u>

# City of Nashua

**CITY OF NASHUA, NEW HAMPSHIRE**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Equity**

**Nonmajor Governmental Funds**

**For Fiscal Year Ended June 30, 2008**

	Special Revenue Funds			
	Police Grants	Fire Grants	Community Health & Services Grants	Parks & Recreation Grants
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Penalties, interest and other taxes	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	838,535	53,059	1,301,746	651,787
Investment income	3,930	-	1,334	-
Miscellaneous	5,000	1,446	90	-
Contributions	-	-	-	-
	847,465	54,505	1,303,170	651,787
Total Revenues				
Expenditures:				
Current:				
General government	-	-	-	-
Police	915,377	-	-	-
Fire	-	62,061	-	-
Education	-	-	-	-
Public works	-	-	-	-
Health and human services	-	-	1,303,696	-
Culture and recreation	-	-	-	664,302
Community development	-	-	-	-
Debt services				
Principal	-	-	-	-
Interest	-	-	-	-
	915,377	62,061	1,303,696	664,302
Total Expenditures				
Excess (deficiency) of revenues over expenditures	(67,912)	(7,556)	(526)	(12,515)
Other Financing Sources (Uses):				
Transfers in	49,231	30,208	-	12,630
Transfers out	-	-	-	-
	49,231	30,208	-	12,630
Total Other Financing Sources (Uses)				
Net change in fund balance	(18,681)	22,652	(526)	115
Fund Equity, beginning	37,592	9,043	3,186	12,707
Fund Equity, ending	\$ 18,911	\$ 31,695	\$ 2,660	\$ 12,822

# Municipal Government Report

## Special Revenue Funds

<u>Transit Grants</u>	<u>CDBG/Home Grants</u>	<u>Community Development Division Grants</u>	<u>Homeland Security Grants</u>	<u>Other City Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
519,615	-	-	-	-
1,321,807	1,493,385	821,753	41,986	19,105
-	-	6,670	365	-
-	-	1,705	-	-
-	-	-	-	-
<u>1,841,422</u>	<u>1,493,385</u>	<u>830,128</u>	<u>42,351</u>	<u>19,105</u>
-	-	-	-	16,007
-	-	-	2,605	-
-	-	-	24,566	-
-	-	-	-	-
-	-	-	-	1,500
-	-	-	16,347	-
-	-	-	-	800
2,246,213	1,492,385	907,592	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,246,213</u>	<u>1,492,385</u>	<u>907,592</u>	<u>43,518</u>	<u>18,307</u>
(404,791)	1,000	(77,464)	(1,167)	798
406,092	-	-	9,715	-
-	-	-	-	-
<u>406,092</u>	<u>-</u>	<u>-</u>	<u>9,715</u>	<u>-</u>
1,301	1,000	(77,464)	8,548	798
<u>14,353</u>	<u>-</u>	<u>881,954</u>	<u>1,167</u>	<u>25,718</u>
<u>\$ 15,654</u>	<u>\$ 1,000</u>	<u>\$ 804,490</u>	<u>\$ 9,715</u>	<u>\$ 26,516</u>

(continued)

City of Nashua

(continued)

	Special Revenue Funds			
	Food Services	School Grants	City Revolving Funds	School Revolving Funds
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ 894,016	\$ -
Penalties, interest and other taxes	-	-	588,028	-
Charges for services	2,522,006	-	992,609	1,215,617
Intergovernmental	1,984,411	8,807,255	-	108,686
Investment income	4,417	-	10,111	-
Miscellaneous	-	-	488,226	13,865
Contributions	-	-	-	-
<b>Total Revenues</b>	<b>4,510,834</b>	<b>8,807,255</b>	<b>2,972,990</b>	<b>1,338,168</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	800,127	-
Police	-	-	796,283	-
Fire	-	-	35,371	-
Education	4,556,138	8,752,457	-	1,357,561
Public works	-	-	10,082	-
Health and human services	-	-	7,336	-
Culture and recreation	-	-	207,018	-
Community development	-	-	21,178	-
<b>Debt services</b>				
Principal	-	-	60,000	-
Interest	-	-	49,058	-
<b>Total Expenditures</b>	<b>4,556,138</b>	<b>8,752,457</b>	<b>1,986,453</b>	<b>1,357,561</b>
Excess (deficiency) of revenues over expenditures	(45,304)	54,798	986,537	(19,393)
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	2,423	-
Transfers out	-	-	(329,308)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(326,885)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(45,304)</b>	<b>54,798</b>	<b>659,652</b>	<b>(19,393)</b>
Fund Equity, beginning	310,440	(837)	3,535,837	1,759,968
Fund Equity, ending	\$ 265,136	\$ 53,961	\$ 4,195,489	\$ 1,740,575

# Municipal Government Report

Special Revenue Funds			Capital Project Funds		
Expendable Trust Reserve Funds	Other Expendable Trust Funds	Subtotal	Fire Projects	Public Works Projects	Community Development Projects
\$ -	\$ -	\$ 894,016	\$ -	\$ -	\$ -
-	-	588,028	-	-	-
-	53,838	5,303,685	-	-	-
-	240,700	17,684,215	-	706,839	288,061
250,822	226,420	504,069	-	19,319	311
-	3,000	513,332	-	13,900	-
-	-	-	-	-	-
<u>250,822</u>	<u>523,958</u>	<u>25,487,345</u>	<u>-</u>	<u>740,058</u>	<u>288,372</u>
-	30,282	846,416	-	-	-
-	339	1,714,604	-	-	-
-	7,221	129,219	194,306	-	-
-	591,286	15,257,442	-	-	-
-	262,805	274,387	-	801,465	-
-	1,114	1,328,493	-	-	-
-	244,820	1,116,940	-	-	-
-	-	4,667,368	-	-	401,118
-	-	60,000	-	-	-
-	-	49,058	-	-	-
<u>-</u>	<u>1,137,867</u>	<u>25,443,927</u>	<u>194,306</u>	<u>801,465</u>	<u>401,118</u>
250,822	(613,909)	43,418	(194,306)	(61,407)	(112,746)
2,281,282	1,137,116	3,928,697	-	-	-
<u>(1,940,390)</u>	<u>(785,467)</u>	<u>(3,055,165)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>340,892</u>	<u>351,649</u>	<u>873,532</u>	<u>-</u>	<u>-</u>	<u>-</u>
591,714	(262,260)	916,950	(194,306)	(61,407)	(112,746)
<u>5,212,757</u>	<u>6,770,882</u>	<u>18,574,767</u>	<u>194,306</u>	<u>1,086,782</u>	<u>151,499</u>
<u>\$ 5,804,471</u>	<u>\$ 6,508,622</u>	<u>\$ 19,491,717</u>	<u>\$ -</u>	<u>\$ 1,025,375</u>	<u>\$ 38,753</u>

(continued)

City of Nashua

(continued)

	Capital Project Funds		
	School Department Projects	Other Projects	Subtotal
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Penalties, interest and other taxes	-	-	-
Charges for services	-	-	-
Intergovernmental	-	-	994,900
Investment income	-	-	19,630
Miscellaneous	412,500	-	426,400
Contributions	-	-	-
	412,500	-	1,440,930
Total Revenues			
Expenditures:			
Current:			
General government	-	-	-
Police	-	112,633	112,633
Fire	-	-	194,306
Education	73,108	-	73,108
Public works	-	-	801,465
Health and human services	-	-	-
Culture and recreation	-	-	-
Community development	-	-	401,118
Debt services			
Principal	-	-	-
Interest	-	-	-
	73,108	112,633	1,582,630
Total Expenditures			
Excess (deficiency) of revenues over expenditures	339,392	(112,633)	(141,700)
Other Financing Sources (Uses):			
Transfers in	-	-	-
Transfers out	-	-	-
	-	-	-
Total Other Financing Sources (Uses)			
Net change in fund balance	339,392	(112,633)	(141,700)
Fund Equity, beginning	2,651,727	117,946	4,202,260
Fund Equity, ending	\$ 2,991,119	\$ 5,313	\$ 4,060,560

# Municipal Government Report

Permanent Funds				Total Nonmajor Governmental Funds
Cemetery Permanent Funds	Library Permanent Funds	Other Permanent Funds	Subtotal	
\$ -	\$ -	\$ -	\$ -	\$ 894,016
-	-	-	-	588,028
-	147	871	1,018	5,304,703
492	(23,556)	-	(23,064)	18,656,051
(122,258)	6,630	(169)	(115,797)	407,902
600	-	1	601	940,333
<u>96,002</u>	<u>-</u>	<u>-</u>	<u>96,002</u>	<u>96,002</u>
(25,164)	(16,779)	703	(41,240)	26,887,035
131,083	41,756	4,251	177,090	1,023,506
-	-	-	-	1,827,237
-	-	-	-	323,525
-	-	-	-	15,330,550
-	-	-	-	1,075,852
-	-	-	-	1,328,493
-	10,735	-	10,735	1,127,675
-	-	-	-	5,068,486
-	-	-	-	60,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,058</u>
<u>131,083</u>	<u>52,491</u>	<u>4,251</u>	<u>187,825</u>	<u>27,214,382</u>
(156,247)	(69,270)	(3,548)	(229,065)	(327,347)
436	24,234	273	24,943	3,953,640
<u>(231,315)</u>	<u>-</u>	<u>-</u>	<u>(231,315)</u>	<u>(3,286,480)</u>
<u>(230,879)</u>	<u>24,234</u>	<u>273</u>	<u>(206,372)</u>	<u>667,160</u>
(387,126)	(45,036)	(3,275)	(435,437)	339,813
<u>12,413,387</u>	<u>3,761,802</u>	<u>121,454</u>	<u>16,296,643</u>	<u>39,073,670</u>
<u>\$ 12,026,261</u>	<u>\$ 3,716,766</u>	<u>\$ 118,179</u>	<u>\$ 15,861,206</u>	<u>\$ 39,413,483</u>

**Detail and Combining Budget  
and Actual Schedules**



# Municipal Government Report

## CITY OF NASHUA, NEW HAMPSHIRE

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

For the Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Adjusted Actual</u>	<u>Variance With Final Budget</u>
Property Tax	\$ 157,346,602	\$ 157,346,602	\$ 157,346,602	\$ -
Auto permits	11,200,000	11,025,000	11,528,023	503,023
Penalties, interest and other taxes:				
Interest and cost on redemption	190,000	190,000	265,514	75,514
Nashua Housing Authority	125,000	125,000	123,637	(1,363)
Interest on taxes	220,000	220,000	358,627	138,627
Other	<u>2,632</u>	<u>5,000</u>	<u>20,742</u>	<u>15,742</u>
Total Penalties, interest and other taxes	537,632	540,000	768,520	228,520
Charges for services:				
Financial services	39,000	39,000	75,592	36,592
City clerk	84,250	84,250	74,296	(9,954)
Police	110,300	116,800	110,572	(6,228)
Fire	27,100	27,100	24,700	(2,400)
Health and welfare	254,232	254,232	209,749	(44,483)
Parks and recreation	252,749	252,749	216,610	(36,139)
Parking	733,200	733,200	715,890	(17,310)
Cemeteries	94,740	94,740	89,983	(4,757)
Libraries	14,600	14,600	16,047	1,447
School	<u>165,000</u>	<u>165,000</u>	<u>162,500</u>	<u>(2,500)</u>
Total Charges for services	1,775,171	1,781,671	1,695,939	(85,732)
Intergovernmental:				
State adequacy grant	31,303,454	31,303,454	31,303,454	-
State aid - buildings	3,229,906	3,229,906	3,047,050	(182,856)
Special education	1,376,648	1,376,648	2,724,403	1,347,755
Medicaid	1,000,000	1,000,000	771,718	(228,282)
Block grant	2,426,926	2,426,932	2,426,932	-
Meals and room tax	3,050,000	3,697,626	3,697,626	-
Highway	1,302,278	1,302,278	1,365,119	62,841
Other	<u>16,000</u>	<u>16,000</u>	<u>15,771</u>	<u>(229)</u>
Total Intergovernmental	43,705,212	44,352,844	45,352,073	999,229
Licenses and permits:				
Financial services	242,500	242,500	252,140	9,640
City clerk	79,225	79,225	49,032	(30,193)
Police	18,800	18,800	61,362	42,562
Public works	54,759	54,759	81,726	26,967
Planning	260,700	260,700	187,492	(73,208)
Building	<u>435,000</u>	<u>435,000</u>	<u>513,046</u>	<u>78,046</u>
Total Licenses and permits	1,090,984	1,090,984	1,144,798	53,814
Interest	2,350,000	2,700,000	4,097,946	1,397,946
Miscellaneous:				
Cable TV franchise	700,000	700,000	729,937	29,937
Other	<u>297,325</u>	<u>297,325</u>	<u>235,294</u>	<u>(62,031)</u>
Total Miscellaneous	997,325	997,325	965,231	(32,094)
Transfers In:				
Transfers from other funds	<u>1,024,800</u>	<u>3,373,657</u>	<u>3,404,774</u>	<u>31,117</u>
Total Transfers In	1,024,800	3,373,657	3,404,774	31,117
Total	<u>\$ 220,027,726</u>	<u>\$ 223,208,083</u>	<u>\$ 226,303,906</u>	<u>\$ 3,095,823</u>

# City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE  
 Detail Schedule of Expenditures and Other Financing Uses  
 Budget and Actual - General Fund

For the Year Ended June 30, 2008

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Adjusted Actual</u>	<u>Variance With Final Budget</u>
<b>General Government:</b>				
Mayor	\$ 273,498	\$ 247,692	\$ 239,298	\$ 8,394
Legal	397,255	416,265	371,309	44,956
Board of Aldermen	163,918	163,918	164,599	(681)
Civic and Comm. activities	1,129,629	1,149,629	1,148,482	1,147
Telecommunications	190,000	190,000	196,325	(6,325)
Pensions	15,767,088	15,021,088	14,827,878	193,210
Insurance	31,259,330	30,974,330	30,874,938	99,392
Administrative services	132,085	116,901	112,633	4,268
Financial services	1,322,079	1,470,171	1,433,301	36,870
City Clerk	377,055	431,152	427,947	3,205
Human resources	234,755	226,755	222,428	4,327
Purchasing	299,974	336,518	330,717	5,801
Building maintenance	390,118	451,182	398,703	52,479
Assessors	474,428	500,608	500,579	29
Hunt building	34,039	34,039	34,021	18
Information technology	917,414	937,343	911,743	25,600
GIS	73,035	75,735	75,377	358
Computers - city wide	110,000	199,292	198,406	886
Cemeteries	423,002	423,002	418,495	4,507
CERF Expenditures	-	580,563	580,563	-
Contingencies	4,650,193	1,980,312	1,899,036	81,276
Capital	<u>2,005,595</u>	<u>2,660,595</u>	<u>2,660,595</u>	<u>-</u>
Total General Government	60,624,490	58,587,090	58,027,373	559,717
Police	15,468,213	16,629,445	16,618,163	11,282
Fire	12,902,342	13,214,234	12,901,981	312,253
Water fire protection	1,753,000	1,753,000	1,753,000	-
Education	80,968,170	83,743,674	83,739,554	4,120
<b>Public Works:</b>				
Street lighting	664,800	664,800	652,132	12,668
PW Division and Engineering	724,667	772,172	763,232	8,940
Street department	5,231,252	5,262,533	5,211,264	51,269
Traffic department	705,532	702,549	671,598	30,951
Parking lots	148,727	160,103	160,108	(5)
Solid waste	<u>2,697,663</u>	<u>2,697,663</u>	<u>2,697,663</u>	<u>-</u>
Total Public Works	10,172,641	10,259,820	10,155,997	103,823
<b>Health and Human Services:</b>				
Community services	274,673	280,215	233,328	46,887
Community health	311,715	302,715	286,462	16,253
Environmental health	364,274	355,274	348,635	6,639
Welfare administration	306,283	306,283	301,235	5,048
Welfare costs	<u>1,375,000</u>	<u>1,150,000</u>	<u>995,254</u>	<u>154,746</u>
Total Health and Human Services	2,631,945	2,394,487	2,164,914	229,573
<b>Culture and recreation:</b>				
Parks and recreation	2,651,213	2,694,303	2,691,858	2,445
Public libraries	<u>2,151,925</u>	<u>2,220,958</u>	<u>2,202,394</u>	<u>18,564</u>
Total Culture and Recreation	4,803,138	4,915,261	4,894,252	21,009
Community Development	1,382,114	1,403,989	1,346,225	57,764
Communications	265,293	260,703	253,365	7,338
<b>Debt Service:</b>				
Principal	<u>19,067,243</u>	<u>19,132,243</u>	<u>19,054,896</u>	<u>77,347</u>
Total Debt Service	19,067,243	19,132,243	19,054,896	77,347
Intergovernmental	9,489,137	9,489,137	9,489,137	-
Transfers out	<u>500,000</u>	<u>1,425,000</u>	<u>1,425,000</u>	<u>-</u>
Total	<u>\$ 220,027,726</u>	<u>\$ 223,208,083</u>	<u>\$ 221,823,857</u>	<u>\$ 1,384,226</u>

**Proprietary Fund Types**

**Enterprise Funds**

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

The City of Nashua has the following Enterprise Funds:

Waste Water Fund: To account for the operation of sewer treatment plants, pumping stations and sewer lines.

Solid Waste Fund: To account for the operation of the City's landfill and solid waste disposal.

City of Nashua

CITY OF NASHUA, NEW HAMPSHIRE

Schedule of Revenues and Expenses -  
Budget and Actual

Enterprise Funds

For the Year Ended June 30, 2008

	Waste Water Fund		
	Final Budget	Actual (Budgetary Basis)	Variance
Operating Revenues:			
Charges for services	\$ 8,582,100	\$ 8,449,653	\$ (132,447)
Total Operating Revenues	8,582,100	8,449,653	(132,447)
Operating Expenses:			
Personnel	2,568,856	2,601,041	(32,185)
Non-personnel	2,950,306	2,788,936	161,370
Capital	19,669,966	19,667,840	2,126
Debt service	1,439,605	1,450,542	(10,937)
Total Operating Expenses	26,628,733	26,508,359	120,374
Operating Income (Loss)	(18,046,633)	(18,058,706)	(12,073)
Nonoperating Income and (Expenses):			
Grants income	672,587	2,237,574	1,564,987
Investment income	515,000	292,271	(222,729)
Contributions	599,484	566,687	(32,797)
Total Nonoperating Revenues (Expenses)	1,787,071	3,096,532	1,309,461
Income (Loss) Before Contributions and Transfers	(16,259,562)	(14,962,174)	1,297,388
Transfers from other funds	-	-	-
Use of retained earnings	16,259,562	16,259,562	-
Net Income	\$ -	\$ 1,297,388	\$ 1,297,388

## Municipal Government Report

Solid Waste Fund		
Final Budget	Actual (Budgetary Basis)	Variance
\$ <u>3,314,811</u>	\$ <u>3,192,484</u>	\$ <u>(122,327)</u>
3,314,811	3,192,484	(122,327)
2,435,152	2,349,449	85,703
1,576,374	1,344,473	231,901
573,200	594,424	(21,224)
<u>2,015,197</u>	<u>1,989,916</u>	<u>25,281</u>
<u>6,599,923</u>	<u>6,278,262</u>	<u>321,661</u>
(3,285,112)	(3,085,778)	199,334
87,449	518,620	431,171
-	8,107	8,107
<u>-</u>	<u>30,072</u>	<u>30,072</u>
<u>87,449</u>	<u>556,799</u>	<u>469,350</u>
(3,197,663)	(2,528,979)	668,684
3,197,663	3,131,600	(66,063)
<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 602,621</u>	<u>\$ 602,621</u>

**FIDUCIARY FUNDS**

**AGENCY FUND**

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

Agency Fund represents monies held in escrow from developer in the City.

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# Municipal Government Report

## CITY OF NASHUA, NEW HAMPSHIRE

### Combining Statement of Changes in Assets and Liabilities

#### Agency Fund

For the Year Ended June 30, 2008

	Balance July 1, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2008</u>
<u>Developer Escrows</u>				
Assets - cash and short-term investments	\$ <u>523,128</u>	\$ <u>60,846</u>	\$ <u>(3,493)</u>	\$ <u>580,481</u>
Liabilities - other liabilities	\$ 539,020	\$ 265,887	\$ (228,759)	\$ 576,148
Liabilities - due to other funds	<u>(15,892)</u>	<u>205,041</u>	<u>(216,600)</u>	<u>4,333</u>
	\$ <u>523,128</u>	\$ <u>470,928</u>	\$ <u>(445,359)</u>	\$ <u>580,481</u>

**CITY OF NASHUA NEW HAMPSHIRE**

**STATISTICAL SECTION**

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

	<b><u>Page</u></b>
<i>Financial Trends</i>	
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	108
<i>Revenue Capacity</i>	
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	115
<i>Debt Capacity</i>	
These schedule present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	121
<i>Demographic and Economic Information</i>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	124
<i>Operating Information</i>	
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the service the government provides and the activities it performs.	126



Municipal Government Report

City of Nashua, New Hampshire

Net Assets by Component

Last Ten Fiscal Years<sup>1</sup>  
(accrual basis of accounting)

	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008			
<b>Governmental Activities</b>										
Invested in capital assets, net of related debt	\$ 34,389,244	\$ 41,900,074	\$ 48,407,254	\$ 58,679,109	\$ 71,330,362	\$ 75,371,785	\$ 82,615,430			
Restricted	23,980,967	22,562,881	25,984,094	26,595,733	30,981,554	33,679,170	29,126,492			
Unrestricted	34,874,932	42,736,195	43,554,836	36,099,549	34,217,644	46,055,519	55,983,443			
Total governmental activities net assets	93,245,143	107,199,150	117,946,184	121,374,391	136,529,560	155,106,474	167,725,365			
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	58,168,953	76,085,896	76,948,532	77,780,283	81,467,773	94,270,446	109,669,910			
Restricted	507,788	514,562	645,407	1,168,612	1,732,999	2,336,365	2,913,041			
Unrestricted	13,322,050	12,083,201	13,511,556	13,173,740	11,181,863	40,245	(13,599,364)			
Total business-type activities net assets	72,028,791	88,683,659	91,105,495	92,122,635	94,382,635	96,647,056	98,983,587			
<b>Primary government</b>										
Invested in capital assets, net of related debt	92,558,197	117,985,970	125,355,786	136,459,392	152,798,135	169,642,231	192,285,340			
Restricted	24,488,755	23,077,443	26,629,501	27,764,345	32,714,553	36,015,535	32,039,533			
Unrestricted	48,226,982	54,819,396	57,066,392	49,273,289	45,399,507	46,095,764	42,384,079			
Total primary government net assets	\$ 165,273,934	\$ 195,882,809	\$ 209,051,679	\$ 213,497,026	\$ 230,912,195	\$ 251,753,530	\$ 266,708,952			

Data Source:  
Audited Financial Statements

Notes:

1 The City will continue to annually report information until this schedule includes 10 fiscal years. Roads and sidewalks retroactive to 1980 were reported in FY2006 (compliant with GASB 34 requirements).

# City of Nashua

## City of Nashua, New Hampshire

### Change in Net Assets

Last Ten Fiscal Years<sup>1</sup>  
(accrual basis of accounting)

	Fiscal Year						
	2002	2003	2004	2005	2006	2007	2008
<b>Expenses</b>							
Governmental activities: <sup>2</sup>							
General government <sup>3</sup>	\$ 9,444,094	\$ 10,508,757	\$ 11,304,737	\$ 9,553,394	\$ 11,147,538	\$ 10,634,275	\$ 24,124,526
Police	16,972,562	18,750,664	20,106,190	22,693,536	23,070,949	22,210,688	24,713,982
Fire	12,673,106	13,951,084	16,519,202	18,303,777	19,193,738	17,918,642	17,965,927
Water Supply/Hydrants	1,672,352	1,680,348	1,725,577	1,775,188	1,634,047	1,781,355	2,205,303
Education	92,042,342	103,478,605	112,640,113	123,124,413	127,629,646	125,136,253	132,479,339
Public Works	9,897,360	9,539,821	8,421,769	11,020,903	10,893,022	9,968,194	11,408,120
Health and Human Services	3,175,105	3,829,848	3,823,235	3,858,967	3,454,063	3,959,298	4,217,761
Culture and Recreation	5,732,589	6,309,324	6,707,659	7,430,362	7,605,481	6,671,417	6,972,660
Community Development	4,694,751	5,458,052	5,684,745	6,116,347	5,935,757	6,316,105	6,798,877
Communications	277,198	565,646	1,069,301	1,079,047	1,003,608	1,031,116	1,037,747
Interest and Costs	6,859,007	7,436,384	7,144,014	8,731,875	7,702,676	6,611,817	6,651,921
Intergovernmental <sup>3</sup>	9,472,306	9,574,285	9,418,474	9,177,447	9,233,128	9,241,763	-
Total governmental activities expenses	172,912,772	191,082,818	204,565,016	222,865,256	228,503,653	221,480,923	238,576,163
Business-type activities:							
Wastewater services	8,436,092	8,390,920	8,486,194	9,073,077	10,776,209	9,431,422	9,563,755
Solid waste services	4,260,877	4,365,834	5,507,278	5,647,914	5,836,163	5,444,335	6,383,897
Total business-type activities expenses	12,696,969	12,756,754	13,993,472	14,720,991	16,612,372	14,875,827	15,947,652
Total primary government expenses	\$ 185,609,741	\$ 203,839,572	\$ 218,558,488	\$ 237,586,247	\$ 245,116,025	\$ 236,356,750	\$ 254,523,815
<b>Program Revenues</b>							
Governmental activities:							
Charges for services <sup>4</sup>							
General government	\$ 567,341	\$ 575,152	\$ 580,771	\$ 935,305	\$ 1,021,847	\$ 904,182	\$ 754,146
Police	1,595,125	1,733,365	1,802,347	2,390,822	2,675,975	1,417,615	1,153,325
Fire	68,630	23,654	70,888	698,107	806,487	41,571	168,004
Education	2,808,327	3,181,108	4,674,823	7,236,032	7,912,683	3,982,594	5,048,693
Public Works	569,406	570,057	822,147	1,089,298	1,173,293	853,065	866,151
Health and Human Services	327,235	243,853	324,435	440,211	437,627	257,735	236,922
Culture and Recreation	245,420	533,911	328,602	782,640	955,609	608,880	601,723
Community Development	939,526	1,186,442	1,358,939	1,244,787	1,342,026	1,225,355	1,250,864
Total charges for services	7,121,010	8,047,542	9,962,952	14,817,202	16,325,547	9,290,997	10,079,828
Operating grants and contributions	43,189,954	45,027,118	46,005,977	43,783,950	45,251,496	46,220,633	52,854,392
Capital grants and contributions	7,806,468	5,051,672	8,269,307	3,880,643	7,105,541	8,486,039	6,067,839
Total governmental activities program revenues	58,117,432	58,126,332	64,238,236	62,481,795	68,682,584	63,997,669	69,002,059
Business-type activities:							
Wastewater services	10,961,185	10,092,100	8,869,848	8,689,711	8,696,732	8,355,360	8,449,653
Solid Waste services	3,483,707	2,988,737	2,924,621	3,163,578	4,463,357	3,540,753	3,422,189
Total charges for services	14,444,892	13,080,837	11,794,469	11,853,289	13,160,089	11,896,113	11,871,842
Operating grants and contributions	-	-	-	-	-	-	-
Capital grants and contributions <sup>5</sup>	882,405	1,328,547	3,804,177	1,267,772	3,189,482	848,793	2,263,301
Total business-type activities program revenues	15,327,297	14,409,384	15,598,646	13,121,061	16,349,571	12,744,906	14,135,143
Total primary government program revenues	\$ 73,444,729	\$ 72,535,716	\$ 79,836,882	\$ 75,602,856	\$ 85,032,155	\$ 76,742,575	\$ 83,137,202
<b>Net (Expenses)Revenue</b>							
Governmental activities	\$ (114,795,340)	\$ (132,956,486)	\$ (140,326,780)	\$ (160,383,461)	\$ (159,821,069)	\$ (157,483,254)	\$ (169,574,104)
Business-type activities	2,630,328	1,652,630	1,605,174	(1,599,930)	(262,801)	(2,130,921)	(1,812,509)
Total Primary government net expense	\$ (112,165,012)	\$ (131,303,856)	\$ (138,721,606)	\$ (161,983,391)	\$ (160,083,870)	\$ (159,614,175)	\$ (171,386,613)
<b>General Revenues and Other Changes in Net Assets</b>							
Governmental activities:							
Property tax	\$ 119,230,622	\$ 125,767,506	\$ 130,912,139	\$ 139,413,702	\$ 146,928,299	\$ 154,449,099	\$ 158,896,532
Auto Permits	11,130,499	11,255,201	11,542,180	11,934,156	12,078,138	11,642,585	11,528,023
Penalties, interest and other taxes	-	989,372	876,278	791,830	1,032,775	865,462	1,594,935
Grants and contributions not restricted to specific programs	6,117,730	4,305,876	5,166,853	5,397,605	5,696,471	6,173,967	6,297,569
Investment income	2,864,387	2,740,353	1,671,273	4,068,578	5,093,220	4,335,585	5,600,182
Miscellaneous	2,484,172	1,418,409	770,980	3,847,232	1,393,811	995,117	950,109
Transfers, net	23,117	-	(25,000)	(1,750,010)	(1,388,652)	(2,500,000)	(2,697,663)
Permanent fund contributions	93,919	140,186	159,111	108,575	6,825	98,353	23,308
Total governmental activities	141,944,446	146,616,903	151,073,814	163,811,668	170,840,887	176,060,168	182,192,995
Business-type activities:							
Grants and contributions not restricted to specific programs <sup>4</sup>	-	-	-	-	-	784,155	1,059,579
Investment income	1,038,563	895,397	791,662	867,060	1,134,149	1,111,187	391,798
Transfers, net	(23,117)	-	25,000	1,750,010	1,388,652	2,500,000	2,697,663
Total business-type activities	1,015,446	895,397	816,662	2,617,070	2,522,801	4,395,342	4,149,040
Total primary government	\$ 142,959,892	\$ 147,512,300	\$ 151,890,476	\$ 166,428,738	\$ 173,363,688	\$ 180,455,510	\$ 186,342,035
<b>Change in Net Assets</b>							
Governmental activities	\$ 27,149,106	\$ 13,660,417	\$ 10,747,034	\$ 3,428,207	\$ 11,019,818	\$ 18,576,914	\$ 12,618,891
Business-type activities	3,645,774	2,548,027	2,421,836	1,017,140	2,260,000	2,264,421	2,336,531
Total primary government	\$ 30,794,880	\$ 16,208,444	\$ 13,168,870	\$ 4,445,347	\$ 13,279,818	\$ 20,841,335	\$ 14,955,422

Data Source:  
Audited Financial Statements

Notes:

- 1 The City will continue to annually report information until this schedule includes 10 fiscal years.
- 2 Beginning in FY07, employee benefit withholdings are netted against the appropriate function's expenses rather than included with "Charges for Services".
- 3 Beginning in FY08, Intergovernmental expenses were reclassified to General Government expenses, per GFOA recommendation
- 4 In FY05 and FY06, "Charges for Services" includes employee benefit withholdings. Beginning in FY07, employee benefit withholdings are netted against the appropriate function's expenses rather than

City of Nashua, New Hampshire

Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Fund</b>										
Reserved <sup>1</sup>	\$ 6,280,195	\$ 4,835,161	\$ 5,616,028	\$ 5,641,057	\$ 7,326,048	\$ 5,025,464	\$ 12,620,998	\$ 4,526,670	\$ 6,808,655	\$ 5,040,391
Unreserved <sup>2</sup>	9,744,969	12,958,455	12,803,503	19,100,322	22,075,884	23,523,522	31,812,193	27,241,589	28,037,193	33,293,567
Total General Fund	\$ 16,025,164	\$ 17,793,616	\$ 18,419,531	\$ 24,741,379	\$ 29,401,932	\$ 28,548,986	\$ 44,433,191	\$ 31,768,259	\$ 34,845,848	\$ 38,333,958
<b>Other Governmental Funds</b>										
Reserved <sup>3</sup>	\$ 1,361,012	\$ 908,706	\$ 3,840,261	\$ 22,007,957	\$ 17,825,857	\$ 16,580,070	\$ 19,290,527	\$ 21,388,586	\$ 18,311,928	\$ 17,162,438
Unreserved:										
Special Revenue Funds <sup>4</sup>	2,145,729	3,381,917	3,791,512	29,647,742	30,281,823	32,692,008	12,250,621	23,410,292	24,692,996	25,947,458
Capital Project Funds <sup>5</sup>	(855,691)	(4,359,923)	33,133,127	20,858,017	(15,472,616)	9,972,489	3,588,482	(12,114,644)	3,134,217	3,161,390
Permanent Funds <sup>6</sup>	N/A	N/A	N/A	337,678	357,309	424,084	498,499	590,337	710,518	903,422
Total Other Funds	\$ 2,651,050	\$ (69,300)	\$ 40,764,900	\$ 72,851,394	\$ 32,992,373	\$ 59,668,651	\$ 35,628,129	\$ 33,274,571	\$ 46,849,659	\$ 47,174,708

Data Source:  
Audited Financial Statements

Notes:

- 1 FY2005 - \$8 million is reserved for School Capital Reserve Fund.
- 2 FY2005 - \$11 million is designated for FY06 tax rate; \$4 million for FY07/08 School bonded debt.
- 3 FY2006 - Reclassified \$7,821,553 in School Capital Reserve Funds from Reserved Fund Balance into Unreserved Fund Balance, Special Revenue Funds.
- 4 Prior to FY02, excludes permanent funds and some special revenue funds classified as trust funds under the pre GASB 34 reporting model. Also in FY2006 reclassified \$7,821,553 in School Capital Reserve Funds from Reserved Fund Balance into Unreserved Fund Balance, Special Revenue Funds.
- 5 Prior to FY02, capital projects with a positive fund balance were reported as reserved (FY02 and subsequent years as unreserved). For this report, these fund balances have been reclassified to unreserved fund balance to maintain consistency throughout the ten-year period.
- 6 Prior to FY02, excludes permanent funds and some special revenue funds classified as trust funds under the pre GASB 34 reporting model. Also in FY04, the total fund balance of permanent funds were reported as unreserved; beginning in FY05, only the expendable portion is reported as unreserved. For this report, FY02 - FY04 fund balances have been reclassified to conform to the current year presentation.

City of Nashua, New Hampshire

Change in Fund Balances, Governmental Funds<sup>1</sup>  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Taxes	\$ 113,206,546	\$ 96,191,243	\$ 101,501,814	\$ 118,254,190	\$ 126,036,366	\$ 131,745,073	\$ 139,504,354	\$ 146,864,377	\$ 154,488,154	\$ 158,353,188
Licenses and Permits <sup>2</sup>	9,883,674	10,451,045	11,401,194	12,285,295	12,089,340	12,583,432	13,354,800	13,234,555	12,846,500	12,311,950
Penalties, interest and other taxes <sup>3</sup>	-	-	-	710,766	989,372	1,369,998	1,245,376	1,357,033	1,250,233	1,594,935
Intergovernmental	17,968,079	42,658,229	44,644,503	54,230,537	53,398,218	56,288,906	53,353,723	54,956,875	57,917,495	64,085,098
Charges for services	5,199,711	5,735,700	3,908,081	6,596,808	7,004,198	6,211,920	6,446,665	6,846,669	6,914,168	7,024,328
Interest earnings <sup>3</sup>	-	-	-	3,044,125	2,865,742	1,654,012	3,809,685	4,153,022	7,745,663	4,793,464
Miscellaneous	6,046,875	6,281,953	11,361,111	2,275,514	1,036,942	3,002,599	3,991,579	1,282,935	1,173,971	1,921,409
Contributions	-	-	-	1,444,563	1,226,678	2,752,805	917,236	1,199,442	539,057	96,002
Total revenues	152,304,885	161,318,170	172,816,703	198,841,798	204,646,856	215,608,745	222,625,288	229,844,908	242,875,261	250,180,371
<b>Expenditures by Function</b>										
General government	25,481,383	25,961,537	27,419,461	26,442,878	30,941,856	34,582,618	39,852,087	47,642,841	51,202,587	54,841,287
Public safety	22,598,407	24,059,557	25,885,036	25,894,620	27,819,182	30,509,895	31,445,464	37,722,214	30,897,525	32,191,601
Water supply/hydrants	1,621,061	1,631,739	1,653,316	1,672,352	1,680,348	1,725,577	1,775,188	1,634,047	1,281,355	2,205,303
Education	67,002,001	72,228,994	74,911,429	121,118,039	128,469,056	116,891,981	102,184,295	98,086,304	96,233,019	100,296,133
Public Works	7,345,078	7,665,906	8,023,078	7,619,794	8,012,161	9,551,499	9,862,103	9,536,606	8,689,653	9,540,761
Health and human services	1,596,425	1,474,687	1,690,764	3,011,467	3,453,652	3,388,734	3,162,482	2,687,438	3,373,460	3,516,881
Culture and recreation	3,399,062	4,559,390	4,022,175	5,698,051	5,698,051	5,847,512	5,386,417	5,436,393	5,121,466	5,898,670
Community development	1,022,009	1,064,765	2,130,090	8,903,820	5,007,414	5,846,253	6,416,732	11,396,347	9,168,047	6,396,239
Communications	-	-	-	1,292,397	528,054	270,219	279,964	246,026	-	237,896
Miscellaneous	-	-	-	155,274	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	3,565,190	3,728,090	4,477,750	7,810,750	9,654,987	9,682,441	11,038,740	12,073,570	12,118,441	12,111,061
Interest	2,581,878	3,031,200	5,520,875	6,399,691	7,615,223	7,300,046	8,450,677	7,779,830	6,222,224	7,052,893
Intergovernmental	7,832,839	8,337,561	9,014,834	9,472,306	9,574,285	9,418,474	9,177,447	9,233,129	9,241,763	9,489,137
Capital Outlay <sup>4</sup>	7,522,244	21,517,735	36,918,179	3,888,311	-	-	-	-	-	-
Total expenditures	151,567,577	175,561,261	201,668,987	233,235,929	238,454,269	234,715,249	229,031,596	243,474,745	234,277,584	243,777,832
<b>Excess of revenues</b>										
Over(under) expenditures	737,308	(14,243,091)	(28,852,284)	(34,394,131)	(33,807,413)	(19,106,504)	(6,406,308)	(13,629,837)	8,597,677	6,402,539
<b>Other Financing Sources (Uses)</b>										
Bond proceeds	6,150,000	15,327,000	67,180,000	43,095,000	-	46,510,000	-	-	10,555,000	-
Capital lease proceeds	1,209,520	1,993,392	8,197,358	7,055,955	4,638,708	5,861,446	25,066,009	15,512,898	4,483,821	108,285
Transfers in	(2,506,138)	(3,947,699)	(5,064,939)	(9,709,294)	(6,029,763)	(7,441,610)	(26,816,019)	(16,901,550)	(6,982,821)	(10,151,838)
Transfers out	4,943,382	13,372,693	70,312,399	40,441,561	(1,391,055)	44,929,836	(1,750,010)	(1,388,652)	8,055,000	(2,589,378)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
<b>Net Change in fund balances</b>	\$ 5,680,690	\$ (870,398)	\$ 41,460,115	\$ 6,047,430	\$ (35,198,468)	\$ 25,823,332	\$ (8,156,318)	\$ (15,018,489)	\$ 16,652,677	\$ 3,813,161
Debt Service as a percentage of non-capital outlay expenditures	4.27%	4.39%	6.07%	8.11%	8.96%	8.36%	8.99%	8.59%	8.26%	8.28%
Data Source: Audited Financial Statements										

Notes:  
 1 Prior to FY02, excludes permanent funds and some special revenue funds classified as trust funds under the pre-GASB 34 reporting model.  
 2 Includes Auto Permits.  
 3 Prior to FY02, recorded under Miscellaneous revenues.  
 4 Capital Outlay redistributed among applicable functions in FY03 and subsequent years.

# Municipal Government Report

## City of Nashua, New Hampshire

### Expenditures and Other Financing Uses by Department and Budget Category, General Fund

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Expenditures and Other Financing Uses by Department</b>										
Financial Services	\$ 960,888	\$ 1,002,332	\$ 1,103,934	\$ 1,115,601	\$ 1,474,645	\$ 1,307,268	\$ 1,307,535	\$ 1,322,705	\$ 1,236,659	\$ 1,469,502
Administrative Services <sup>1</sup>	2,062,128	2,569,932	2,481,554	2,821,687	2,994,877	2,967,180	2,945,436	2,788,574	1,991,401	2,131,361
Information Technology <sup>1</sup>	-	-	-	-	-	-	-	-	784,969	1,102,648
Misc General Government <sup>2</sup>	19,611,305	20,948,234	22,510,533	22,290,203	26,254,134	30,188,418	35,367,963	43,233,659	47,080,238	49,114,240
Police	10,575,352	11,449,012	12,395,410	13,178,009	13,979,968	14,669,482	15,484,532	15,062,015	14,920,270	16,918,427
Fire	10,174,484	10,877,679	11,858,662	10,638,749	11,665,411	13,001,349	13,254,721	13,876,296	13,068,849	13,122,412
Water Supply/Hydrants	1,621,061	1,631,739	1,655,316	1,672,352	1,680,348	1,725,577	1,775,188	1,634,047	1,781,355	2,205,303
Community Health and Welfare	1,061,971	1,094,196	1,306,848	2,513,649	2,945,896	2,853,574	2,547,088	2,301,368	2,149,131	2,188,388
Street Department	5,190,595	5,014,638	5,021,330	4,375,314	5,053,235	5,336,956	6,000,921	5,156,101	4,923,751	6,051,230
Parks and Recreation	1,675,335	1,909,734	2,076,107	2,324,547	2,878,759	2,748,857	2,748,857	2,672,691	2,539,850	2,545,439
Other Public Works	2,124,483	2,086,825	2,101,301	2,156,388	2,343,385	3,004,428	2,836,774	3,140,497	3,203,179	2,413,679
Community Development Division	1,022,009	1,064,765	1,111,225	1,269,021	1,466,674	1,466,087	1,497,368	1,432,102	1,322,027	1,327,753
Public Libraries	1,660,101	1,749,153	1,789,157	2,118,188	2,201,879	2,170,235	2,213,977	2,249,446	2,040,754	2,225,586
Other	-	-	-	113,732	166,105	262,258	279,964	246,026	228,044	237,896
Capital Outlay <sup>3</sup>	1,451,218	1,764,284	2,962,975	3,888,311	-	-	-	-	-	-
Transfers Out	2,418,281	3,943,102	4,891,896	8,422,638	3,417,359	4,594,382	4,206,670	11,696,153	4,337,325	6,628,358
<b>Total City Departments</b>	<b>61,609,211</b>	<b>67,105,625</b>	<b>73,266,248</b>	<b>78,898,389</b>	<b>78,922,675</b>	<b>86,183,728</b>	<b>92,466,994</b>	<b>106,811,680</b>	<b>101,607,803</b>	<b>109,682,192</b>
Education (includes transfers out)	59,189,930	63,924,831	65,661,187	68,044,222	75,430,823	79,070,809	82,140,051	82,965,529	81,504,499	84,975,583
Debt service	3,565,190	3,728,090	4,477,750	7,810,750	9,654,987	9,682,441	11,038,740	12,073,570	12,118,441	12,051,061
Principal	2,581,878	3,031,300	5,520,875	6,399,691	7,615,223	7,300,946	8,450,677	7,779,830	6,222,234	7,003,835
Interest	6,147,068	6,759,390	9,998,625	14,210,441	17,270,210	16,982,387	19,489,417	19,853,400	18,340,665	19,054,896
<b>Total Debt Service</b>	<b>7,832,839</b>	<b>8,337,561</b>	<b>9,014,834</b>	<b>9,472,306</b>	<b>9,574,285</b>	<b>9,418,474</b>	<b>9,177,447</b>	<b>9,233,129</b>	<b>9,241,763</b>	<b>9,489,137</b>
Intergovernmental	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures (includes transfers out)</b>	<b>\$ 134,779,048</b>	<b>\$ 146,127,407</b>	<b>\$ 157,940,894</b>	<b>\$ 170,625,358</b>	<b>\$ 181,197,993</b>	<b>\$ 191,655,998</b>	<b>\$ 203,273,909</b>	<b>\$ 218,863,738</b>	<b>\$ 210,694,740</b>	<b>\$ 223,201,808</b>
<b>Expenditures as a percentage of total</b>										
City Departments	45.7%	45.9%	46.4%	46.2%	43.6%	45.0%	45.5%	48.8%	48.2%	49.1%
Education	43.9%	43.7%	41.6%	39.9%	41.6%	41.3%	40.4%	37.9%	38.7%	38.1%
Debt service	4.6%	4.6%	6.3%	8.3%	9.5%	8.3%	9.6%	9.1%	8.7%	8.5%
Intergovernmental	5.8%	5.7%	5.7%	5.6%	5.3%	4.9%	4.2%	4.2%	4.4%	4.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Expenditure Percentage Change</b>										
City Departments	1.9%	8.9%	9.2%	7.7%	0.0%	9.2%	7.3%	15.5%	9.9%	2.7%
Education	5.0%	8.0%	2.7%	3.6%	10.9%	4.8%	3.9%	1.0%	-0.8%	2.4%
Debt service	2.2%	10.0%	47.9%	42.1%	21.5%	-1.7%	14.8%	1.9%	-5.9%	-4.0%
Intergovernmental	-3.0%	6.4%	8.1%	5.1%	1.1%	-1.6%	-2.6%	0.6%	0.7%	2.8%
<b>Total</b>	<b>2.9%</b>	<b>8.4%</b>	<b>8.1%</b>	<b>8.0%</b>	<b>6.2%</b>	<b>5.8%</b>	<b>6.1%</b>	<b>7.7%</b>	<b>3.7%</b>	<b>2.0%</b>

Data Source:  
Audited Internal City of Nashua Financial Statements and Audited Financial Statements

Notes:

- 1 Information Technology separated from Administrative Services division in FY07.
- 2 Includes City-wide employee health and pension benefits.
- 3 Capital Outlay redistributed among applicable departments/divisions in FY03 and subsequent years.

City of Nashua, New Hampshire

Combined Enterprise Funds Revenue, Expenditures, Other Financing Sources and Uses and Change in Total Net Assets

Last Ten Fiscal Years

Fiscal Year	Revenue and Other Financing Sources			Expenses & Other Financing Uses			Total	Increase (Decrease) Total Net Assets	Contributed Capital	Total Net Assets	
	Intergovernmental	Charges for Services	Other	Operations & Maintenance	Depreciation	Interest					Transfers In
2008	\$ 1,059,579	\$ 11,642,137	\$ 621,503	\$ 2,697,663	\$ 16,020,882	\$ 10,187,447	\$ 4,631,222	\$ 1,128,983	\$ -	\$ 73,230	\$ 98,983,587
2007	784,155	11,748,817	2,107,276	2,500,000	17,140,248	9,188,126	4,429,469	1,258,232	-	2,764,421	96,647,056
2006	2,813,045	13,050,184	1,620,991	1,400,652	18,884,372	10,609,849	4,607,965	1,394,558	-	2,260,000	94,382,635
2005	885,303	11,793,107	1,309,711	1,750,010	15,738,131	8,593,849	4,906,904	1,630,238	-	1,017,140	92,122,635
2004	2,693,496	11,770,493	1,926,319	25,000	16,415,308	8,674,040	4,104,296	1,215,136	-	2,421,846	91,105,495
2003	770,532	13,055,609	1,478,640	-	15,304,781	8,955,246	3,465,155	1,256,353	-	5,488,027	88,683,659
2002	656,042	14,369,824	1,319,904	-	16,365,860	7,623,736	2,752,945	1,358,369	985,036	2,548,774	72,028,791
2001	270,573	16,401,044	1,327,812	93,877	18,093,306	8,582,676	2,773,061	507,440	2,225,417	4,004,712	67,753,714
2000	292,367	14,917,504	951,747	-	16,161,618	7,715,877	2,639,929	518,705	-	5,287,107	62,612,646
1999	343,477	14,243,330	740,927	387,730	15,715,464	7,356,895	2,580,453	548,291	-	927,573	56,640,270

Includes Wastewater and Solid Waste fund.

Wastewater Fund Revenue, Expenditures, Other Financing Sources and Uses and Change in Fund Equity

Last Ten Fiscal Years

Fiscal Year	Revenue and Other Financing Sources			Expenses & Other Financing Uses			Total	Increase (Decrease) Total Net Assets	Contributed Capital	Total Net Assets	
	Intergovernmental	Charges for Services	Other	Operations & Maintenance	Depreciation	Interest					Transfers In
2008	\$ 540,960	\$ 8,449,653	\$ 292,271	\$ -	\$ 9,282,884	\$ 5,538,151	\$ 3,592,752	\$ 412,852	\$ -	\$ 2,263,301	\$ 107,105,041
2007	611,891	8,354,834	1,785,550	-	10,752,275	5,561,226	3,409,069	461,197	-	1,320,783	105,122,611
2006 <sup>1</sup>	2,756,730	8,650,837	1,352,405	-	12,760,062	6,661,219	3,605,550	599,440	6,000	1,977,853	103,801,838
2005	827,607	8,655,136	1,209,184	-	10,691,927	4,842,164	3,577,215	653,398	-	1,618,850	101,823,075
2004	2,619,424	8,869,848	1,861,555	25,000	13,375,807	4,320,947	3,084,478	680,769	-	4,889,613	100,205,125
2003 <sup>2</sup>	710,089	10,092,100	1,378,834	-	12,181,023	4,498,465	3,141,829	750,626	-	3,790,103	97,315,512
2002 <sup>3</sup>	525,662	10,961,185	1,106,699	-	12,593,546	4,194,512	2,502,042	777,619	978,571	4,140,802	77,418,568
2001 <sup>4</sup>	206,378	10,936,879	1,182,604	-	12,325,861	5,488,147	2,539,800	352,366	-	3,945,548	75,397,314
2000 <sup>5</sup>	226,738	10,519,868	942,896	-	11,689,502	4,403,531	2,412,368	389,176	-	4,484,427	70,329,631
1999	244,840	10,810,425	725,243	-	11,780,508	4,245,239	2,380,495	412,629	-	4,742,145	65,738,257

Solid Waste Fund Revenue, Expenditures, Other Financing Sources and Uses and Change in Fund Equity

Last Ten Fiscal Years

Fiscal Year	Revenue and Other Financing Sources			Expenses & Other Financing Uses			Total	Increase (Decrease) Total Net Assets	Contributed Capital	Total Net Assets	
	Intergovernmental	Charges for Services	Other	Operations & Maintenance	Depreciation	Interest					Transfers In
2008 <sup>6</sup>	\$ 518,619	\$ 3,192,484	\$ 329,232	\$ 2,697,663	\$ 6,737,998	\$ 4,629,296	\$ 1,038,470	\$ 716,131	\$ -	\$ 354,101	\$ (8,121,454)
2007	172,264	3,393,983	321,726	2,800,000	6,387,973	3,626,900	1,020,400	797,035	-	943,638	(8,475,555)
2006	56,315	4,399,347	267,996	1,400,652	6,124,310	3,948,650	1,002,415	885,118	6,000	282,147	(9,419,193)
2005	57,696	3,137,971	100,527	1,750,010	5,046,204	3,751,385	919,689	976,840	-	(601,710)	(9,701,340)
2004	74,072	2,906,645	64,784	3,039,501	4,333,093	4,333,093	619,818	534,367	-	(2,467,777)	(9,999,630)
2003	66,443	2,965,309	99,866	-	3,123,758	3,556,781	323,326	485,727	-	(1,242,016)	(6,631,853)
2002 <sup>6</sup>	130,380	3,408,639	233,295	-	3,772,314	3,429,224	250,993	580,750	6,465	(495,028)	(5,389,777)
2001	64,195	5,464,165	145,208	93,877	5,767,445	3,094,529	233,261	155,074	2,225,417	14,221	(7,643,609)
2000	65,629	4,397,636	8,831	-	4,472,116	3,312,346	227,561	129,529	-	802,680	(7,716,985)
1999	98,657	3,432,905	15,684	387,730	3,934,956	3,111,656	199,958	135,662	-	487,680	(9,088,987)

Data Source: Audited Financial Statements

Notes:

- 1 Operations & Maintenance expenses include a one-time charge of \$1,017,225 for asbestos contaminated soil removal
- 2 Storm drains were reclassified from General Infrastructure to Wastewater Fund Infrastructure
- 3 Beginning Fund Balance retained due to correction of prior accrual
- 4 Capitalizations of additional or removal of fixed assets
- 5 Operations & Maintenance expenses include \$1.2 million in current year and prior year (previously understated) landfill closure costs
- 6 Landfill Regulatory Closure Fund, Solid Waste Loan Repayment Fund, and Solid Waste Equipment Reserve Fund were reclassified from Trust Fund to Solid Waste Enterprise Fund.

Municipal Government Report

**City of Nashua, New Hampshire**  
**General Government Tax Revenues by Source**  
 Last Ten Fiscal Years

Fiscal Year	Property Taxes	Current Use Penalties	Railroad Tax	Boat Tax	Yield Tax	Payment in Lieu of Tax	Excavation Tax	Tax Interest & Penalties	Total
2008	\$ 158,434,276	\$ 762,870	\$ -	\$ -	5,571	\$ 138,605	\$ 203	\$ 624,141	\$ 159,965,666
2007	155,423,332	284,840	7,731	-	13,535	116,182	1,037	488,548	156,335,205
2006	147,765,609	462,380	7,786	-	11,506	121,350	-	416,798	148,785,429
2005	140,333,946	246,830	6,486	-	4,614	126,508	984	406,407	141,125,776
2004	133,508,298	248,890	10,858	-	3,752	137,746	645	474,388	134,384,577
2003	127,223,114	720,438	15,479	-	2,277	175,489	2,520	795,883	128,935,201
2002	119,019,053	391,420	5,330	2,143	-	181,975	1,853	519,464	120,121,238
2001	110,561,790	654,938	5,702	5,111	26,279	238,722	10,908	421,140	111,924,590
2000	104,864,447	182,340	5,199	5,056	3,254	300,628	7,770	471,421	105,840,114
1999	114,771,080	243,300	5,691	3,309	816	297,048	40,110	595,894	115,957,246

Data Source:  
 Audited Internal Financial Statements

City of Nashua, New Hampshire

Property Tax Levies and Collections  
Last Ten Fiscal Years

Fiscal Year	Property Tax Levied for		Collected within the		Lien Amount		Subsequent Tax Lien Collections	Balance at end of Current Fiscal year	Total Collections to Date		Number of Parcels	
	Fiscal Year	Amount	Fiscal Year	Amount	Fiscal Year	End of Levy Year			Amount	% of Levy	Amount	% of Levy
2008	\$ 160,045,795	\$ 157,811,037	98.6 %	\$ 2,234,758	\$ 289,153	\$ 1,945,605	\$ 158,100,190	98.8 %	27,954	707	2.5 %	
2007	156,687,784	154,976,500	98.9	1,711,284	236,234	1,475,050	155,212,734	99.1	27,446	539	2.0	
2006	148,834,769	147,558,424	99.1	1,276,345	754,988	521,357	148,313,412	99.6	27,000	460	1.7	
2005	140,619,078	139,086,811	98.9	1,532,267	1,389,676	142,591	140,476,487	99.9	26,824	421	1.6	
2004	133,099,408	132,036,240	99.2	1,063,168	1,027,221	35,947	133,063,461	100.0	26,778	419	1.6	
2003	127,036,624	125,750,773	99.0	1,285,851	1,269,463	16,388	127,020,236	100.0	26,698	471	1.8	
2002	119,172,751	118,059,296	99.1	1,113,455	1,107,004	6,451	119,166,300	100.0	26,642	482	1.8	
2001	110,643,001	109,564,111	99.0	1,078,890	1,078,214	676	110,642,325	100.0	26,525	453	1.7	
2000	104,578,925	103,433,416	98.9	1,145,509	1,145,509	-	104,578,925	100.0	26,335	441	1.7	
1999	114,594,697	112,889,655	98.5	1,705,042	1,705,042	-	114,594,697	100.0	26,212	472	1.8	

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

Notes:  
Once a lien is executed a taxpayer has 2 years and 1 day to redeem the taxes before a Deed may be executed.



Municipal Government Report

City of Nashua, New Hampshire

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

Fiscal Year	Local Assessed Value <sup>1</sup>			Total Assessed Value	Less Exemptions to Assessed Value <sup>1</sup>	Total Taxable Assessed Value <sup>1</sup>	Total Direct Tax Rate per \$1,000 of Assessed Value	Estimated Full Value <sup>2</sup>	Ratio of Total Assessed Value to Total Estimated Full Value
	Residential	Commercial/Industrial	Utilities						
2008	\$ 6,553,746,660	\$ 2,715,276,344	\$ 182,868,180	\$ 9,451,891,184	\$ 170,666,650	\$ 9,281,224,534	\$ 16.39	\$ 9,358,505,782	100.0 %
2007	6,520,190,304	2,651,715,145	174,690,180	9,346,723,689	175,974,650	9,170,749,039	16.21	9,714,255,257	95.2
2006	6,472,850,667	2,666,131,229	173,339,680	9,312,321,576	158,734,700	9,153,586,876	15.33	9,297,862,943	99.2
2005	4,838,753,300	2,261,291,015	172,475,900	7,272,520,215	121,364,150	7,151,156,065	18.59	8,440,901,750	86.2
2004	3,489,423,200	1,964,785,883	148,146,200	5,602,355,283	90,503,875	5,511,851,408	22.69	8,023,468,897	69.8
2003	3,434,889,300	1,935,736,174	144,138,500	5,514,763,974	78,932,475	5,435,831,499	21.86	7,370,090,989	74.8
2002	3,382,541,900	1,885,837,010	142,733,900	5,411,112,810	79,098,375	5,332,014,435	20.75	6,539,029,408	82.7
2001	3,331,678,600	1,846,939,246	133,810,400	5,312,428,246	78,532,175	5,233,896,071	19.65	5,578,503,984	95.2
2000	2,577,549,500	1,446,539,974	127,843,600	4,151,933,074	78,439,575	4,073,493,499	23.89	4,959,174,740	83.7
1999	2,536,856,700	1,402,387,716	125,073,600	4,064,318,016	69,222,325	3,995,095,691	26.72	4,389,471,992	92.6

Data Sources:

1 State MS-I Report of Assessed Values, and NHDRRA website to conform with final Residential values.

2 NH Department of Revenue Administration's annual Equalization Survey including Utilities and Railroad.

Notes:

Residential values include value of land in current use.

City of Nashua

City of Nashua, New Hampshire

Principal Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	Fiscal Year 2008		Fiscal Year 1999		Percentage of Total Assessed Value	
		Assessed Value	Rank	Assessed Value	Rank	Value	Value
Pheasant Lane Realty TR	Shopping Mall	\$ 146,307,596	1	\$ 104,275,900	1	1.58 %	2.56 %
Aimco Royal Crest-Nashua LLC	Apartment Complex	83,566,900	2			0.90	-
Pennichuck Water Works Inc	Water Distributor	71,273,802	3	45,180,600	4	0.77	
Public Service Co of NH	Utility	70,228,500	4	48,854,900	3	0.76	1.20
BAE Systems info & Elec System	Electronics Manufacturer	47,919,700	5			0.52	
Flatley, John & Gregory Stoyte	Office /Land/Apis/Retail	39,223,700	6			0.42	
Nashua Oxford-Bay Associates	Real Estate	39,747,400	7	16,269,700	9	0.43	0.40
Energy North Natural Gas Inc.	Utility	38,774,100	8	32,048,800	5	0.42	
OCW Retail-Nashua LLC	Real Estate Investment Co.	37,122,300	9			0.40	0.60
Boulder Park Owner LLC	Real Estate Investment Co.	32,753,800	10			0.35	
Thomas J. Flatley	Office /Land/Apis/Retail	-	-	79,002,600	2	-	1.94
Hi Point Realty	Real Estate	-	-	25,197,100	6	-	0.62
Dec US Prop Tax Dev	Realty Investor	-	-	23,668,900	7	-	0.58
RDG, Inc.	Realty Investor	-	-	17,406,700	8	-	
Vickery Realty	Realty Investor	-	-	15,064,700	10	-	0.37
<b>Total Principal Taxpayers</b>		<b>606,917,798</b>		<b>406,969,900</b>		<b>6.54 %</b>	<b>8.28 %</b>
<b>Total Net Assessed Taxable Value</b>		<b>\$ 9,281,224,534</b>		<b>\$ 4,069,292,974</b>			

Data Source  
City of Nashua Tax Warrant and State MS-1 Report

# Municipal Government Report

## City of Nashua, New Hampshire

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

Fiscal Year	City Direct Rates										Overlapping Rate	Total	Estimated Full Value Rate	
	Budgetary Use of Fund Balance					Total City								County
	City	City	Total City	Local School	State School	Total School	Total School	Total Direct	County					
2008	\$ 6.73	\$ -	6.73	7.39	2.27	9.66	16.39	1.01	\$ 17.40	\$	17.21			
2007	6.17	4,500,000	6.17	7.70	2.34	10.04	16.21	0.99	17.20		16.20			
2006 <sup>1</sup>	5.06	19,004,860	5.06	7.77	2.50	10.27	15.33	0.99	16.32		16.02			
2005	6.80	8,250,000	6.80	8.33	3.46	11.79	18.59	1.26	19.85		16.75			
2004	8.88	5,400,000	8.88	7.91	5.90	13.81	22.69	1.68	24.37		16.63			
2003	8.51	3,265,000	8.51	7.36	5.99	13.35	21.86	1.74	23.60		17.29			
2002	7.82	1,125,000	7.82	6.76	6.17	12.93	20.75	1.75	22.50		18.21			
2001	6.64	3,500,000	6.64	7.45	5.56	13.01	19.65	1.70	21.35		19.90			
2000	8.48	1,000,000	8.48	8.22	7.19	15.41	23.89	2.01	25.90		21.09			
1999	8.96	600,000	8.96	17.76	-	17.76	26.72	1.93	28.65		N/A			

Data Source:  
NH State Department of Revenue Administration

Notes:  
1 \$8 million of this amount offsets an \$8 million appropriation in FY06 to re-establish a school Capital Reserve Fund

City of Nashua, New Hampshire

Utility Fund Net Budget, Billable Volumes and Rates  
Last Ten Fiscal Years

Fiscal Year	Amount to be Raised by Rates		Billable Volume Used for Setting Rates		Rates per HCF	
	Sewer		Sewer <sup>1</sup>		Sewer	
2008	\$	8,290,000	5,082,721,311	\$	1.22	
2007		8,158,000	5,001,790,164		1.22	
2006		8,158,000	5,001,790,164		1.22	
2005		8,165,000	5,006,081,967		1.22	
2004		10,110,000	6,198,590,164		1.22	
2003		9,990,000	6,125,016,393		1.22	
2002		10,589,000	4,742,857,485		1.67	
2001		10,506,000	4,705,681,437		1.67	
2000		11,405,000	5,108,347,305		1.67	
1999		6,450,000	2,888,982,036		1.67	

Data Source:  
City of Nashua Budget and Budget Resolutions

Notes: 1 Volumes based on revenue divided by rate per 100 cubic feet.

City of Nashua, New Hampshire

Nashua's Share of the Hillsborough County Tax Apportionment

Last Ten Fiscal Years  
(based on percentage of equalized value)

Tax Year	Total Equalized Values			Apportionment of County Tax Levy			
	Nashua	County	Nashua's %	County Tax Levy	Nashua's Share	Nashua's Share \$ Change	Nashua's Share % Change
2008	\$ 9,358,505,782	\$ 44,735,255,285	20.9198 %	\$ 44,400,065	\$ 9,489,137	\$ 247,374	2.60 %
2007	9,714,255,257	45,453,407,212	21.3719	43,779,760	9,241,763	8,635	0.09
2006	9,297,862,943	44,045,516,136	21.1097	43,487,679	9,233,128	55,681	0.60
2005	8,440,901,750	39,756,319,650	21.2316	40,917,396	9,177,447	(241,027)	(2.60)
2004	8,023,468,897	35,772,416,479	22.4292	40,233,427	9,418,474	(155,811)	(1.60)
2003	7,370,090,989	31,483,236,852	23.4096	40,421,656	9,574,285	101,979	1.10
2002	6,539,029,048	27,607,114,973	23.6860	39,912,619	9,472,306	457,472	5.10
2001	5,578,503,984	23,505,650,009	23.7326	37,360,711	9,014,834	677,273	8.10
2000	4,959,174,740	20,552,599,405	24.1292	34,750,952	8,337,561	504,722	6.40
1999	4,389,471,992	18,295,319,120	23.9923	33,751,589	7,832,839	(245,848)	(3.00)

Data Source:  
NH Department of Revenue Administration

City of Nashua, New Hampshire

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

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Debt at June 30</b>										
General Obligation Debt	\$ 12,309,177	\$ 14,951,557	\$ 27,018,957	\$ 29,598,357	\$ 27,868,094	\$ 27,565,652	\$ 25,742,467	\$ 23,901,229	\$ 32,970,385	\$ 30,544,656
City Depts.	33,762,690	42,719,220	93,354,070	126,294,636	118,796,632	156,748,591	148,368,036	138,135,704	129,863,111	120,177,775
School Dept.	46,071,867	57,670,777	120,373,027	155,892,993	146,664,736	184,314,243	174,110,503	162,038,933	162,833,496	150,722,431
Total General Fund										
Solid Waste Fund <sup>1</sup>	380,000	350,000	320,000	295,000	291,802	262,893	233,982	205,391	177,336	149,818
General Obligation Debt	6,775,887	8,649,263	14,652,893	18,420,047	21,517,224	21,505,447	21,576,755	20,400,320	19,154,055	17,907,784
State Revolving Loan Funds										
Wastewater Fund	6,708,133	6,151,223	5,781,973	5,462,007	4,908,472	4,332,865	3,750,515	3,167,677	2,584,171	2,007,752
General Obligation Debt	2,613,734	7,629,488	9,225,408	8,764,138	8,302,867	7,841,597	7,380,326	6,919,056	6,457,288	5,996,515
State Revolving Loan Funds	16,477,754	22,779,974	29,980,274	32,941,192	35,020,365	33,942,802	32,941,580	30,692,444	28,373,350	26,061,869
Total Enterprise Funds										
Total Debt at June 30	\$ 62,549,621	\$ 80,450,751	\$ 150,353,301	\$ 188,834,185	\$ 181,685,091	\$ 218,257,045	\$ 207,052,083	\$ 192,729,377	\$ 191,206,846	\$ 176,784,300
<b>Base Value for Debt Limits</b>	\$ 4,380,906,659	\$ 4,950,626,085	\$ 5,568,875,454	\$ 6,667,788,319	\$ 7,505,206,241	\$ 8,167,360,524	\$ 8,584,525,785	\$ 9,438,642,749	\$ 9,861,998,165	\$ 9,497,984,632
<b>Legal Debt Limits (% of Base Value)</b>										
City - 2% <sup>2</sup>	87,618,133	99,012,522	111,377,509	133,355,766	150,104,125	163,347,210	171,690,516	188,772,855	197,239,963	189,959,693
School - 6% <sup>2</sup>	262,854,400	297,037,565	334,132,527	400,067,299	450,312,374	490,041,631	515,071,547	566,318,565	591,719,890	569,879,078
<b>Debt Against Legal Debt Limits</b>										
City Depts.	12,309,177	14,951,557	27,018,957	29,598,357	27,868,094	27,565,652	25,742,467	23,901,229	32,970,385	30,544,656
School Dept.	33,762,690	42,719,220	93,354,070	126,294,636	118,796,632	156,748,591	148,368,036	138,135,704	129,863,111	120,177,775
Exempt from Legal Debt Limits	16,477,754	22,779,974	29,980,274	32,941,192	35,020,365	33,942,802	32,941,580	30,692,444	28,373,350	26,061,869
Total Debt at June 30	\$ 62,549,621	\$ 80,450,751	\$ 150,353,301	\$ 188,834,185	\$ 181,685,091	\$ 218,257,045	\$ 207,052,083	\$ 192,729,377	\$ 191,206,846	\$ 176,784,300
<b>Unused Capacity of Legal Debt Limits</b>										
City Depts.	\$ 75,308,956	\$ 84,060,965	\$ 84,358,552	\$ 103,757,409	\$ 122,236,031	\$ 135,781,558	\$ 145,948,049	\$ 164,871,626	\$ 164,269,578	\$ 159,415,037
School Dept.	229,091,710	254,318,345	240,778,457	273,772,663	331,515,742	333,293,040	366,703,511	428,182,861	461,856,779	449,701,303
<b>% of Legal Debt Limits Used</b>										
City Depts.	14.0%	15.1%	24.3%	22.2%	18.6%	16.9%	15.0%	12.7%	16.7%	16.1%
School Dept.	12.8%	14.4%	27.9%	31.6%	26.4%	32.0%	28.8%	24.4%	21.9%	21.1%
Data Source:										
Audited Financial Statements										
N.H. Department of Revenue Administration										

Notes:  
 1 Excludes \$3,375,000 in BANS issued 01/1996 for Landfill Closure; matured 10/1997. Subsequently financed through State Revolving Loan funds.  
 2 City imposed more restrictive limits (2% City; 6% School) than state statute allows (3% City; 7% School).

# Municipal Government Report

## City of Nashua, New Hampshire

### Ratios of Outstanding Debt by Debt Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities - General Obligation Debt					% of Net Debt to Assessed Value	Tax Supported Debt per capita
	City Depts.	School Dept.	Total	Less Est. State School Aid	Tax Supported Debt		
2008	\$ 30,544,656	\$ 120,177,775	\$ 150,722,431	\$ 36,053,333	\$ 114,669,099	1.2 %	1,305
2007	32,970,385	129,863,111	162,833,496	38,958,933	123,874,563	1.3	1,421
2006	23,901,230	138,135,705	162,036,935	41,440,712	120,596,224	1.3	1,384
2005	25,742,467	148,368,036	174,110,503	44,510,411	129,600,092	1.4	1,487
2004	27,565,652	156,748,591	184,314,243	47,024,577	137,289,666	1.9	1,572
2003	27,868,094	118,796,632	146,664,726	35,638,990	111,025,736	2.0	1,273
2002	29,598,357	126,294,636	155,892,993	37,888,391	118,004,602	2.2	1,346
2001	27,018,957	93,354,070	120,373,027	28,006,221	92,366,806	1.7	1,055
2000	14,951,557	42,719,220	57,670,777	12,815,766	44,855,011	0.9	517
1999	12,309,177	33,762,690	46,071,867	10,128,807	35,943,060	0.9	428

Fiscal Year	Business-Type Activities - General Obligation Debt					Net debt per capita	% of Personal Income
	Solid Waste Fund	Wastewater Fund	Total	Less Est. State Aid	Net Debt		
2008	18,057,602	8,004,267	26,061,869	3,406,614	22,655,255	258	0.7 %
2007	19,331,391	9,041,959	28,373,350	3,741,531	24,631,819	283	0.8
2006	20,605,711	10,086,733	30,692,444	4,077,918	26,614,526	305	0.9
2005	21,810,738	11,130,842	32,941,580	4,407,242	28,534,338	327	1.0
2004	21,768,340	12,174,462	33,942,802	4,611,726	29,331,076	336	1.1
2003	21,809,026	13,211,339	35,020,365	4,823,170	30,197,195	346	1.2
2002	18,715,047	14,226,144	32,941,191	4,716,734	28,224,458	322	1.2
2001	14,972,893	15,007,381	29,980,274	4,498,766	25,481,509	291	1.1
2000	8,999,263	13,780,711	22,779,974	3,656,069	19,123,906	220	1.0
1999	7,155,887	9,321,867	16,477,754	2,579,962	13,897,792	166	0.7

Fiscal Year	Total Primary Government	Less State Aid	Net Debt	% of Net Debt to Assessed Value	Net Debt per capita	% of Personal Income
2008	176,784,300	39,459,946	137,324,354	1.5 %	1,563	4.5 %
2007	191,206,846	42,700,464	148,506,382	1.6	1,704	5.0
2006	192,729,379	45,518,630	147,210,749	1.6	1,689	5.0
2005	207,052,083	48,917,653	158,134,430	1.7	1,815	5.7
2004	218,257,045	51,636,304	166,620,741	2.3	1,908	6.4
2003	181,685,091	40,462,160	141,222,931	2.6	1,619	5.8
2002	188,834,184	42,605,124	146,229,060	2.7	1,667	6.3
2001	150,353,301	32,504,987	117,848,315	2.2	1,346	5.3
2000	80,450,751	16,471,835	63,978,917	1.2	737	3.2
1999	62,549,621	12,708,769	49,840,852	1.2	594	2.6

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

**City of Nashua, New Hampshire**  
**Computation of Overlapping Debt**  
**Hillsborough County Long Term Debt**  
 Last Ten Fiscal Years

End of Fiscal Year	Net General Obligation Debt		Percentage Applicable to Government <sup>2</sup>	Amount Applicable to Government
	Outstanding <sup>1</sup>			
2008	\$ -		20.9198 %	\$ -
2007	-		21.3719	-
2006	-		21.1097	-
2005	-		21.2316	-
2004	-		22.4292	-
2003	-		23.4096	-
2002	1,445,500		23.6860	34,238,154
2001	2,982,000		23.7326	70,770,640
2000	4,609,500		24.1292	111,223,478
1999	6,327,300		23.9923	151,806,623

Data Sources:

- 1 Hillsborough County Audited Financial Statements at fiscal year end including interest, does not include leases.
- 2 NH Department of Revenue Administration.



City of Nashua, New Hampshire

Demographic Statistics  
Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Median Family Income <sup>2</sup>	Per Capita Income <sup>2</sup>	City <sup>3</sup>		Unemployment Rates	
				Unemployed	Labor Force	City <sup>3</sup>	State of NH <sup>4</sup>
2008	87,847	\$ 84,011	\$ 34,561	1,905	49,804	3.8 %	4.0 %
2007	87,150	83,006	34,014	1,871	49,612	4.0	3.6
2006	87,157	80,211	32,731	1,972	49,179	4.0	3.5
2005	87,146	79,087	31,999	2,005	49,267	4.2	3.6
2004	87,339	78,900	30,016	2,191	48,880	5.1	3.9
2003	87,247	77,800	28,317	2,642	48,806	5.6	4.5
2002	87,703	71,100	26,878	2,821	49,041	5.3	4.5
2001	87,541	68,300	25,671	1,995	49,220	3.0	3.4
2000	86,793	64,100	25,209	1,347	48,589	2.9	2.7
1999	83,900	61,102	23,792	1,473	48,054	3.0	2.8

Data Sources:

- 1 Population estimates derived from NH Office of Energy and Planning data.
- 2 FY1999 from NH Employment Security. FY2000-2004 from HUD User Policy Development and Research Information Service. FY2005-2008 obtained from "Editor & Publisher Market Guide", The Editor & Publisher Co.
- 3 Unemployment and Labor Force data for City from NH Economic and Labor Market Data Information System not seasonally adjusted.
- 4 US Bureau of Labor Statistic - fiscal year annual averages are not seasonally adjusted.

**City of Nashua, New Hampshire**

**Principal Employers**

Current Year and Nine Years Ago

Taxpayer	Type of Business	2008			1999		
		Employee	Rank	Percentage of Total City Employment	Employee	Rank	Percentage of Total City Employment
BAE Systems <sup>1</sup>	Aerospace/ Electronics	2,800	1	5.36 %	2,600	1	5.56 %
Southern New Hampshire Medical Center	Hospital	2,233	2	4.28	1,299	4	2.78
Nashua School District	Schools	2,010	3	3.85	1,819	2	3.89
St. Joseph Hospital and Trauma Center	Hospital	1,990	4	3.81	1,044	5	2.23
City of Nashua	City Government	793	5	1.52	788	6	1.69
Amphenol <sup>2</sup>	Backplane Connection Systems	699	6	1.34	2,100	3	4.49
US Post Office	Postal Service	500	7	0.96	550	7	1.18
Oracle Corporation	Software Company	463	8	0.89	-	-	-
Federal Aviation Administration	Air Traffic Control	450	9	0.86	500	8	1.07
Axsys Technologies	Optics	340	10	0.65	-	-	-
<b>Total Principal Employers</b>		<b>12,278</b>		<b>23.51 %</b>	<b>10,700</b>		<b>22.89 %</b>
<b>Total City Employment</b>		<b>52,220</b>			<b>46,750</b>		

Data Source:  
New Hampshire Business Review - Book of Lists

Notes:

- 1 Previously identified as Sanders, a Lockheed Martin Company.
- 2 Previously identified as Teradyne Connection Systems Inc. (TIER)

# Municipal Government Report

## City of Nashua, New Hampshire

### Operating Indicators by Function Last Ten Fiscal Years

Function	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Finance</b>										
Taxable property parcels assessed	26,335	26,525	26,642	26,698	26,778	26,824	27,062	27,151	27,446	27,094
Property transfers processed <sup>1</sup>	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,379	1,918
Motor vehicles registered	86,086	85,662	88,618	90,156	90,746	89,328	89,816	90,503	87,985	87,999
<b>Planning - Inspection Division</b>										
Building inspections	9,253	8,979	8,958	9,813	10,022	10,250	*	8,405	7837	6,475
Estimated construction value in millions	84.0	88.1	253.8	159.5	68.8	103.6	*	125	164	84
<b>Police<sup>2</sup></b>										
Physical arrests	4,346	4,476	3,668	3,850	3,902	4,199	4,116	4,495	4,188	4,090
Traffic violations	5,336	5,755	5,786	6,513	7,230	10,176	21,140	24,003	16,989	30,751
Parking violations	*	25,001	24,360	28,432	37,030	38,499	31,967	34,257	28,170	25,509
<b>Fire and Rescue</b>										
Calls answered	6,050	6,081	6,723	6,353	6,733	7,007	7,373	7,801	7,691	7,744
Emergency responses	2,840	2,665	3,151	3,107	3,356	3,528	3,689	3,777	3,940	4,019
Fires extinguished	396	301	367	326	281	329	304	300	317	370
Number of inspections conducted	83	68	60	76	52	50	27	66	104	149
Emergency medical responses	2,840	2,560	2,239	2,222	2,354	2,563	2,726	2,875	3,025	3,086
<b>Public Works</b>										
Refuse collected (tons) <sup>3</sup>	75,374	81,845	73,978	72,389	65,883	64,547	55,157	54,475	59,325	58,315
Recycling (tons) <sup>4</sup>	7,532	9,791	10,662	10,845	13,199	13,979	10,878	11,200	9,106	12,301
Streets resurfaced (miles)	5.9	6.0	11.9	13.1	10.8	10.4	8.3	7.9	10.2	4
Potholes repaired	*	*	*	*	753	1,152	818	717	1,024	1,178
<b>Wastewater System</b>										
Daily average treatment (millions of gallons)	12.7	13.8	16.2	11.5	12.7	11.9	12.9	14.2	12.1	12
<b>Public Library</b>										
Items in collection <sup>5</sup>	220,549	220,679	223,469	230,000	240,000	245,000	257,147	243,724	240,496	263,974
Items circulated	374,064	347,167	346,345	359,251	434,286	559,411	657,413	692,939	731,274	798,704
<b>Public Health-Environmental Health</b>										
Food service establishment inspections	*	*	*	*	*	*	*	*	*	1,506
Residential inspections	*	*	*	*	*	*	*	*	*	117
Pools/spas sampled	*	*	*	*	*	*	*	*	*	254
<b>Public Health-Welfare/Assistance</b>										
General assistance	373,604	389,630	511,716	1,356,287	1,900,474	1,679,242	1,360,418	1,281,992	1,044,358	1,281,992
Number of contacts	4,121	3,947	3,671	5,913	7,621	8,613	9,817	12,066	11,268	11,410
Applicants	1,389	1,438	1,333	1,849	2,145	2,117	2,052	2,066	2,232	2,137
Interviews	*	*	*	*	5,919	5,348	5,332	5,206	5,182	4,336
Assisted cases	2,044	2,093	2,044	3,977	4,737	4,099	3,476	3,693	3,427	2,937
<b>Public Health-Community Health/Clinic Services</b>										
Childhood immunizations	*	*	*	*	*	*	*	*	*	499
Adult influenza vaccinations	*	*	*	*	*	*	*	*	*	1,365
Outreach clients	*	*	*	*	*	*	*	*	*	326
Clinic counseling and testing	*	*	*	*	*	*	*	*	*	1,091

Data Source:

Various city departments

Notes:

1 Based on an estimate per the City of Nashua, Assessing Department.

2 Police Department data based on calendar year.

3 Refuse consists of residential, commercial, and industrial municipal solid waste (MSW) by calendar year; 2005 data is year-to-date through October.

4 Recycling consists of mixed paper, mixed containers, scrap metal, soft yard waste, auto tires and batteries by calendar year; 2005 data is year-to-date through October.

5 2003-2004 data for Public Library-Items in collection are based on an estimate due to change in data gathering process.

\* Data unavailable for these years.

City of Nashua

City of Nashua, New Hampshire

Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Police	1	1	1	1	1	1	1	1	1	1
Number of stations	35	35	35	35	35	35	35	35	35	35
Fire and Rescue	7	7	7	7	7	7	7	7	7	7
Number of ladder trucks	4	4	4	4	4	4	4	4	4	4
Number of pumpers	8	8	8	8	8	8	8	8	8	8
Number of support vehicles	25	25	25	25	25	25	25	25	25	25
Public Works	*	*	*	*	*	*	322	322	322	323
Miles of streets	*	*	*	*	*	*	130.0	130.8	131.0	131.1
Miles of storm drains	76	76	76	76	78	78	80	84	85	87
Number of traffic lights	18	18	18	18	18	18	19	19	19	19
Number of bridges	46	46	47	47	47	48	49	49	49	50
Culture and Recreation	572	632	632	632	632	632	632	632	632	688
Number of Parks	24	24	24	24	24	24	24	24	24	24
Park acreage	27	27	27	27	27	27	27	27	27	27
Playgrounds	12	12	12	12	12	12	12	12	12	12
Baseball fields	3	3	3	3	3	3	3	3	3	3
Softball fields	14	14	14	14	14	14	14	14	14	14
Football fields	3	3	3	3	3	3	3	3	3	3
Soccer fields	3	3	3	3	3	3	3	3	3	3
Swimming pools	17	17	17	17	17	17	17	17	17	17
Tennis courts	*	*	*	*	*	*	285.0	285.3	285.7	285.7
Sewage System	1	1	1	1	1	1	1	1	1	1
Miles of sanitary sewers	21,032	21,246	21,497	21,689	21,902	22,120	22,349	22,408	22,669	22,782
Number of treatment plants	12.7	13.8	16.2	11.5	12.7	11.9	12.9	14.2	12.1	11.7
Number of service connections	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Average Daily Flow (MGD)	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Maximum daily capacity of treatment (MGD) dry weather	12	12	12	12	12	12	12	12	12	12
Maximum daily capacity of treatment (MGD) wet weather	3	3	3	3	4	4	4	4	4	4
Education	1	1	1	1	2	2	2	2	2	2
Elementary School Buildings										
Middle School Buildings										
High School Buildings										

Data Source:  
Various city departments  
\* Data unavailable for these years.

# Municipal Government Report

## City Government Employees by Division - Full Time Equivalents Last Ten Fiscal Years<sup>1</sup>

Division	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	
<b>General Government Division</b>										
Mayor's Office	4.6	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	
Legal	5.0	5.0	5.0	5.0	5.0	4.9	4.9	4.9	4.9	
Board of Aldermen	1.6	1.6	1.8	1.8	1.8	1.8	1.8	1.8	1.8	
<b>Total General Government</b>	<b>11.2</b>	<b>11.6</b>	<b>11.8</b>	<b>11.8</b>	<b>11.8</b>	<b>11.6</b>	<b>11.7</b>	<b>11.7</b>	<b>11.7</b>	
<b>Financial Services Division</b>	<b>30.9</b>	<b>30.8</b>	<b>31.8</b>	<b>30.8</b>	<b>30.5</b>	<b>31.0</b>	<b>30.6</b>	<b>31.4</b>	<b>31.4</b>	
<b>Administrative Services Division</b>										
Administrative Services	1.0	0.9	1.6	1.9	1.5	1.9	1.9	1.9	1.9	
Office of the City Clerk	8.5	8.5	7.5	6.8	7.0	7.0	7.0	7.0	7.0	
Human Resources	3.8	3.9	3.9	3.9	3.9	3.9	3.9	3.9	3.9	
Purchasing	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	
Building	4.0	4.6	4.6	5.6	5.6	5.6	5.6	5.6	4.6	
Risk Management	4.0	5.0	5.0	5.0	4.0	5.0	5.0	5.0	5.0	
Assessing	10.0	12.0	11.0	12.0	10.0	11.0	11.0	11.0	10.0	
<b>Total Administrative Services</b>	<b>36.3</b>	<b>39.9</b>	<b>38.6</b>	<b>39.2</b>	<b>36.0</b>	<b>38.4</b>	<b>38.4</b>	<b>38.4</b>	<b>36.4</b>	
<b>Information Technology Division<sup>2</sup></b>	<b>6.0</b>	<b>7.0</b>	<b>10.0</b>	<b>10.0</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>13.0</b>	<b>12.0</b>	
<b>Public Safety Division</b>										
Police	218.6	219.4	232.6	236.9	236.9	238.9	240.0	248.0	248.1	
Fire	173.5	178.0	178.0	178.0	181.6	181.6	176.0	174.0	176.0	
<b>Total Public Safety</b>	<b>392.1</b>	<b>397.4</b>	<b>410.6</b>	<b>414.9</b>	<b>418.5</b>	<b>420.5</b>	<b>416.0</b>	<b>422.0</b>	<b>424.1</b>	
<b>Public Health &amp; Community Services Division</b>										
Community Services	5.5	6.1	7.1	7.1	8.6	7.5	7.8	7.8	8.0	
Community Health	14.3	12.8	16.6	13.4	11.3	10.4	8.6	10.4	10.3	
Environmental Health	7.0	6.0	5.6	6.0	6.0	6.0	6.0	7.0	7.0	
Welfare	4.4	4.5	5.5	6.0	8.0	7.8	6.9	7.9	7.9	
<b>Total Health &amp; Comm. Services</b>	<b>31.1</b>	<b>29.5</b>	<b>34.8</b>	<b>32.6</b>	<b>33.9</b>	<b>31.6</b>	<b>29.3</b>	<b>33.1</b>	<b>33.2</b>	
<b>Public Works Division</b>										
Admin/Engineering	14.0	16.0	19.0	19.0	18.0	19.0	16.0	17.0	14.0	
Parks & Recreation	26.0	28.0	26.0	28.0	29.0	29.0	29.0	27.0	28.0	
Streets	77.0	71.0	65.0	67.0	63.0	61.0	56.0	59.5	58.0	
Traffic	9.0	9.0	9.0	9.0	8.0	10.0	10.0	10.0	10.0	
Parking	2.0	-	-	1.0	2.0	2.0	1.0	1.0	1.0	
Wastewater	28.0	28.0	26.0	28.0	30.0	31.0	35.0	31.0	35.0	
Solid Waste	40.0	40.0	39.0	39.0	37.0	33.0	33.0	31.5	31.5	
<b>Total Public Works</b>	<b>196.0</b>	<b>192.0</b>	<b>184.0</b>	<b>191.0</b>	<b>187.0</b>	<b>185.0</b>	<b>180.0</b>	<b>177.0</b>	<b>177.5</b>	
<b>Community Development Division<sup>3</sup></b>										
Community Development	2.0	1.0	2.0	2.0	2.0	2.4	2.3	2.3	2.0	
Planning	18.6	18.0	8.0	8.0	8.0	7.6	7.6	8.0	8.0	
Office of Economic Development	-	1.0	1.0	1.0	1.0	1.4	1.4	1.4	1.4	
Urban Programs	5.0	6.0	6.0	6.0	6.0	6.0	6.0	7.0	11.0	
Building	-	-	9.0	9.0	10.0	10.0	10.0	10.0	10.0	
Code Enforcement	-	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	
<b>Total Community Development</b>	<b>25.6</b>	<b>26.0</b>	<b>29.0</b>	<b>29.0</b>	<b>30.0</b>	<b>30.4</b>	<b>30.3</b>	<b>31.7</b>	<b>35.4</b>	
<b>Public Services</b>										
Edgewood Cemetery	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	
Woodlawn Cemetery	4.0	4.0	4.0	4.0	4.0	3.0	4.0	4.0	4.0	
<b>Total Public Services</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	
<b>Library Department</b>	<b>49.2</b>	<b>48.9</b>	<b>50.7</b>	<b>50.4</b>	<b>47.5</b>	<b>48.5</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>	
<b>School Department</b>										
Teachers	775.0	790.0	795.0	821.0	830.0	838.0	821.0	824.0	830.0	
Other staff	741.0	744.0	786.0	849.0	839.0	867.0	856.0	850.0	862.0	
<b>Total School Department</b>	<b>1,516.0</b>	<b>1,534.0</b>	<b>1,581.0</b>	<b>1,670.0</b>	<b>1,669.0</b>	<b>1,705.0</b>	<b>1,693.0</b>	<b>1,674.0</b>	<b>1,692.0</b>	
<b>Total All Function:</b>	<b>2,302.3</b>	<b>2,325.0</b>	<b>2,390.1</b>	<b>2,487.6</b>	<b>2,480.2</b>	<b>2,518.0</b>	<b>2,492.1</b>	<b>2,486.1</b>	<b>2,507.5</b>	
<b>Percent of Total</b>										
General Government Division	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	
Financial Services Division	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.3%	1.3%	
Administrative Services Division	1.6%	1.7%	1.6%	1.6%	1.5%	1.5%	1.5%	1.5%	1.5%	
Information Technology Division	0.3%	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%	0.5%	0.5%	
Public Safety Division	17.0%	17.1%	17.2%	16.7%	16.9%	16.7%	16.7%	17.0%	16.9%	
Public Health & Community Services Division	1.4%	1.3%	1.5%	1.3%	1.4%	1.3%	1.2%	1.3%	1.3%	
Public Works Division	8.5%	8.3%	7.7%	7.7%	7.5%	7.3%	7.2%	7.1%	7.1%	
Community Development Division	1.1%	1.1%	1.2%	1.2%	1.2%	1.2%	1.2%	1.3%	1.4%	
Public Services Division	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	
Library Department	2.1%	2.1%	2.1%	2.0%	1.9%	1.9%	1.8%	1.8%	1.8%	
School Department	65.8%	66.0%	66.1%	67.1%	67.3%	67.7%	67.9%	67.3%	67.5%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Data Source  
City of Nashua Budget. Full time equivalent based on 40 hours per week.

Notes:  
<sup>1</sup> Data prior to FY2000 not available at this time.  
<sup>2</sup> Information Technology was established as a new Division during FY2007  
<sup>3</sup> Community Development Division was reorganized in FY02

City of Nashua, New Hampshire  
 Student/Teacher Statistical Information  
 Last Ten Fiscal Years

	Fiscal Year									
	1999	2000	2001	2002	2003	2004	2005 <sup>1</sup>	2006	2007	2008
<b>Student Enrollment:</b>										
Elementary	7,875	7,828	7,706	7,456	7,227	7,028	5,702	5,469	5,378	5,486
Middle School	2,927	3,084	3,086	3,096	3,233	3,230	3,287	3,240	3,076	2,768
High School	2,543	2,638	2,729	2,867	2,997	3,081	4,236	4,274	4,258	4,261
Total	13,345	13,550	13,521	13,419	13,457	13,339	13,225	12,983	12,712	12,515
<b>Teacher FTEs:<sup>2</sup></b>										
Elementary	416	419	420	420	417	415	359	339	340	345
Middle School	188	198	201	201	213	213	215	214	214	213
High School	131	139	145	147	155	164	226	230	230	232
District-wide	16	19	24	28	36	38	38	38	40	40
Total	751	775	790	795	821	830	838	821	824	830

Data Source:

- Notes:
- 1 Data reflects the transition of 6th grade moving from elementary to middle school and 9th grade moving from middle to high school.
  2. The distribution among teachers by grade level is an estimate.

City of Nashua, New Hampshire  
 School Department Operating Statistics  
 Last Ten Fiscal Years

Fiscal Year	Operating Budget <sup>1</sup>	Debt Service <sup>1</sup>	Total Budget	Enrollment	Cost per Pupil	Percentage Change	Teaching Staff	Pupil/Teacher Ratio
2008	\$ 83,554,436	\$ 15,273,288	\$ 98,827,724	12,515	7,897	3.3 %	830	15.1
2007	80,791,428	16,377,196	97,168,624	12,712	7,644	-0.6	824	15.4
2006	83,101,595	16,776,199	99,877,794	12,983	7,693	4.3	821	15.8
2005	81,545,643	16,014,196	97,559,839	13,225	7,377	9.7	838	15.8
2004	76,210,800	13,455,535	89,666,335	13,339	6,722	3.2	830	16.1
2003	73,763,630	13,869,625	87,633,255	13,457	6,512	10.1	821	16.4
2002	68,656,687	10,735,676	79,392,363	13,419	5,916	9.9	795	16.9
2001	65,888,289	6,905,650	72,793,939	13,521	5,384	7.9	790	17.1
2000	63,283,491	4,312,545	67,596,036	13,550	4,989	2.7	775	17.5
1999	60,002,069	4,798,034	64,800,103	13,345	4,856	6.6	751	17.8

Data Source:

Budget information from City Adopted Budget and non-financial information provided by the School Department.

Notes:

1 Budget is for the General Fund only and excludes grant funds and food services.

## **SAMPLING OF IMPORTANT HISTORICAL EVENTS IN THE HISTORY OF NASHUA**

1859:	First graduating class at Nashua High School.
1885, April 14:	Nashua Horse Railway started.
1886, Fall:	Electric Lights installed in stores only.
1887:	First Electric Street Railway Service Electrified.
1895, Aug. 13:	Street Railway Service Electrified.
1910:	City Farm sold, became Nashua Country Club.
1913, Sept. 3:	Nashua White Way Installed.
1917:	Spring Street School destroyed by fire.
1919:	Dedication of new High School on Spring Street.
1920:	Playground opened on South Common.
1922:	Daniel Webster Highway opened.
1924:	Main Street widened from West Pearl to Hollis Street.
1924:	Nashua Main Street Bridge destroyed by fire.
1925:	New Main Street Bridge built.
1928:	Nashua celebrated 75th Anniversary as a City.
1930, May 4:	Crown Hill fire.
1932:	Nashua Street Railway Service discontinued.
1934, July 19:	Police Radio installed.
1936, March 19:	Flood.
1937:	Holman Stadium dedicated.
1937, Nov. 19:	Teletype System installed.
1938, Sept. 20:	Hurricane and Flood.
1944, April 11:	Main Street widened from Main Street Bridge to the Southerly line of Montcalm Building.
1945:	Airport dedicated at Boire Field.
1946:	Parking meters installed.
1946:	Federal Public Housing for Veterans of World War II (80 units).
1947:	Merrimack River flood control project completed.
1949:	Dike-Pump House.



- 1949: South of Lake Street Pump House.
- 1950: Main Street widened on Westerly side, from West Hollis Street to Mulberry Street.
- 1953: Nashua Centennial Celebration.
- 1954, Aug. 31: Hurricane "Carol".
- 1954, Sept. 11: Hurricane "Edna".
- 1954, Nov. 12: "Red Wing Express" (Montreal to Boston), wrecked at Bridge Street Crossing, near Union Street - one killed, twenty-one injured.
- 1956, March 16/19: "Twin Blizzards".
- 1956, April 8: "Blizzard" (one death).
- 1956, April 10: Fire Alarm Whistle silenced.
- 1957, Feb. 4: N.H. National Guard Armory destroyed by fire.
- 1958, Jan. 7: Twenty-one inch blizzard (one death).
- 1958, Jan. 16: Sixteen-inch blizzard.
- 1958, January: Widening of Main Street bottleneck started (West Side).
- 1959: Widening of Main street Bridge Southerly, completed.
- 1959, March 8: Dedication of New National Guard Armory.
- 1960, Sept. 1: Chandler Library opened; formally dedicated on October 10<sup>th</sup>.
- 1961, Jan. 30: Twenty-five inch blizzard (one death).
- 1962: Vagge Village, 50 unit Housing for Elderly.
- 1963: Federal Aviation Agency (Boston Center) opened.
- 1963: New Post Office completed.
- 1964, Nov. 16: New lights installed in business district.
- 1965: Memorial Monument to President Kennedy installed in front of City Hall.
- 1965, Oct. 26: Lyons Field dedicated (Marshall Street).
- 1965, Nov. 9: Gardner Field dedicated (Bowers Street).
- 1966: Federally Subsidized Housing, Ledge Street, 30 units.
- 1966, Feb. 1: Ward boundaries changed.
- 1967, June 17: St. Joseph Hospital dedicated.
- 1967, June 30: B&M ends passenger train service to Nashua.

1968, March 13:	Gift of \$800,000 by Eliot Carter for new library.
1968, June 9:	Unveiling and dedication of Nashua Firemen's Relief Association Monument on Stark Square.
1969:	Veteran's Memorial Field dedicated.
1969, Nov. 25:	Second gift of \$300,000 by Eliot Carter for new Library.
1970:	Old Post Office demolished.
1970, Sept. 15:	Veterans Memorial Bridge dedicated (cost \$1.6 million).
1970, Sept. 15:	Taylor Falls Bridge closed.
1971, June 28:	Hunt Memorial Building listed in National Register of Historic Places.
1971, Sept. 26:	Nashua Public Library dedicated.
1971:	New Communications Center, Nashua Police Department (cost \$87,000).
1971, Nov. 2:	Voting machine used for first time in Municipal Election.
1972:	Ward boundaries changed.
1972, May 21:	Florence Speare Memorial Building dedicated.
1972, Aug. 8:	One-way traffic plan adopted.
1973, July 19:	Sagamore Point Bridge opened.
1973, July 20:	Hunt Building rededicated Hunt Memorial Building.
1973, Sept. 19:	Roussel Memorial Field dedicated.
1974, December:	New bridge opened to traffic (replacement for Taylor Falls Bridge).
1975:	Nashua N.H. Foundation permanently displays historic Mill Bell.
1975, July 4:	Laying of Cornerstone - New High School.
1976, July 13:	Dedication of Bicentennial Monument to Revolutionary War Soldiers in Bicentennial Park.
1977:	City receives one million dollar grant from EDA to build new Police Station, Public Works Garage, Court House and Parking Garage.
1977, Sept. 7:	Dedication of Richard Belanger Gymnasium (Nashua High School Gym).
1977, Oct. 2:	Dedication of Library Media Center at Bicentennial Elementary School to Assistant Superintendent Emma Nicol.

- 1977, November: Main Street Amenities (first phase).
- 1978, Feb. 7: Record 27-inch snowfall paralyzes city.
- 1978, Feb. 18: President Carter's visit to Nashua for Town Meeting with area High School students. President Carter presented Key to the City in box specially made in Santa Rosa with inscription carved by laser beam.
- 1978, July: Second phase of Main Street Amenities Program.
- 1978, August: Statue of Major General John G. Foster relocated.
- 1978, Oct. 25: 1903 Time Capsule at Foster Square opened for the first time in 75 years, and a new capsule sealed and placed next to the relocated statue of Major General John Gray Foster.
- 1978, Nov. 24: Municipal Parking Garage opened to the public.
- 1979, March 5: Nashua District Courthouse and Municipal Parking Garage dedicated.
- 1979, May: Mine Falls Park Project recipient of 1979 N.H. Outstanding Civil Engineering Achievement Award: pedestrian bridge selected by the American Society of Civil Engineers for an Award of Merit by the American Institute of Steel Construction.
- 1979, May 18: Police Station and BPW Garage dedicated.
- 1979, Sept. 30: Amherst Street School Gym dedicated to Tony Marandos.
- 1980, Jan. 28: Passenger rail service between N.H. and Boston begun.
- 1980, April 17: Abbott-Spalding House listed in National Register of Historic Places.
- 1980: North Little League ball field near Amherst Street School named for the late Robert H. Murray, Sr., former major league baseball star.
- 1980, Aug. 20: Demolition of Arlington Street School started; demolition completed September 17, 1980.
- 1980, August: Dedicated Xavier House, 34 unit Housing for the Elderly.
- 1980, October: Nashua Jewish Community marks 20th anniversary of opening of Raymond Street Temple.
- 1981, May 3: Dr. Norman Crisp School dedicated (Arlington Street).
- 1981, May 22: Arel Manor Dedicated, Housing for Elderly with 110 units.
- 1981, June: Temple Street School and James B. Crowley School closed.
- 1981, July 30: Laton House celebrates 100th Anniversary.
- 1981: Indian Head National Bank marks 130th Anniversary.

- 1981: Main Street United Methodist Church celebrates Sesquicentennial Anniversary.
- 1981, Sept.: Demolition of Public Works Garage on East Hollis Street begun.
- 1982: Nashua Telegraph celebrates its Sesquicentennial.
- 1982: Goodwill Building, corner Main and E. Pearl Streets, renovated; now known as City Plaza.
- 1982 Paper Box Co. Building, corner E. Hollis and Dearborn Streets; renovated for Matthew Thornton Health Clinic.
- 1983, Dec. 20: A three-year lease was signed bringing the Double AA Baseball League to Nashua, permitting the Holyoke Millers to become the Nashua Angels for the 1983 Eastern League Season.
- 1983 Senior Center, 70 Temple Street, dedicated.
- 1983 Youth benefactor Lawrence C. Elliott's statue dedicated at City Plaza, Main Street.
- 1983, April 7: Rededication of the newly renovated Nashua City Hall.
- 1983, April 7: Dedication of the Freedom Shrine by the Exchange Club of Nashua to the City of Nashua.
- 1983, Nov. 4: Temple Street Manor, former Temple Street Elementary School, now 43 units of Housing for the Elderly, dedicated.
- 1984: Nashua Pirates replaced the Nashua Angels in becoming the Double AA Baseball team in the Eastern League.
- 1984, April: Street light conversion begun.
- 1984, July 15: Hellenic Circle dedicated (junction Walnut, Chestnut, and Central Streets).
- 1984, Sept. 15: City Bus, Nashua's new transit system, began operations.
- 1984, Sept. 25: Alan Soifert Playground at Mine Falls Park dedicated.
- 1985, July 20: Dedication of maintenance and office building at Nashua Municipal Airport to Airport Manager Kenneth Howe.
- 1985, Sept. 25: Hurricane "Gloria".
- 1985, Sept. 26: Dedication of the Roby Park, Spit Brook Road.
- 1985, Nov. 29: Elm Street Garage dedication.
- 1985, Dec. 1: Elm Street Garage officially opened.
- 1985, Dec. 11: Power began flowing from the new Mines Falls Hydro-Electric Plant.

- 1986, July: Nashua, the only city or town in New Hampshire to computerize the Vehicle Registration process.
- 1986, July: The Pheasant Lane Mall opened (150 stores).
- 1986, July 12: J.F. Kennedy statue returned to its original location in front of City Hall.
- 1986, Aug. 21: Dedication of the Park Recreation Building on 100 Concord Street, Nashua, NH.
- 1986, September: Rededication of Deschenes Oval, Railroad Square.
- 1986, Sept. 28: Dedication of Playing Fields at Mine Falls Park to Marine Sgt. Allen H. Soifert.
- 1986, November: Rededication of Elm Street Junior High School Auditorium.
- 1987, Jan.18: Nashua Center for the Arts officially transferred to local developer John Stabile.
- 1987, February: New transit fleet for the City Bus Company arrives.
- 1987, March: Conveyance of the former James B. Crowley School to the Nashua Adult Learning Center, Inc.
- 1987, March: Arts & Science Center changes its name to the Nashua Center for the Arts.
- 1987, April: Lights installed at soccer and softball fields at Mine Falls Park.
- 1987, April 1: Residence Tax repealed.
- 1987, April 26: John P. Howe and Sally Howe Bixby gave a Gift of Land on Broad Street to be known as the "Howe Wildlife Sanctuary".
- 1987, May: Ground breaking ceremonies for the new Junior High School on Henri Burque Highway.
- 1987, July 19: Money Magazine designated Nashua and its surrounding communities as the most livable area in the United States. Nashua #1 City.
- 1987, Sept. 8: Sister City relationship established with An Sung, South Korea.
- 1987, Sept. 17: 200th Anniversary of the United States Constitution.
- 1987, Sept. 17: Dedication of Veterans Memorial at Woodlawn Cemetery.
- 1987, Sept. 17: Dedication of Constitution Plaza and Constitution Garden at Main and Spring Streets.
- 1987, Sept. 19: Planting and dedication of Constitutional Tree at Greeley Park by the Girl and Boy Scouts of Nashua.

- 1987, Oct. 27: Ground breaking for Secondary Sewerage Treatment Plant sewerage facility.
- 1987, Oct. 28: Dedication and official opening of the play lot at Roby Park.
- 1987, Oct. 29: Unveiling of painting by Nashua Artist James Aponovich in City Hall rotunda.
- 1988, July 7: Delegates from An Sun County, South Korea, Sister City to Nashua, visited Nashua.
- 1988, Sept. 18: Pennichuck Junior High School dedicated (208 Manchester Street).
- 1988, Oct. 26: Unveiling of 2nd painting by Nashua artist John Aponovich in the City Hall rotunda.
- 1988, Oct. 26: Volunteer Recycling Program started in the City of Nashua.
- 1988, Dec. 28: Relocation of the Central Bus Transfer Station to the area between City Hall and Garden Street.
- 1989, Jan. 15: Clocktower Place opened.
- 1989, January: Demolition of Spring Street Junior High School completed. Work begun on the new Superior Court on Spring Street location.
- 1989, June: Renovation of City Hall Annex, 2nd Floor, completed.
- 1989, July 1: Korean War Veteran Memorial.
- 1989, July 30: Rededication of Fields Grove Park.
- 1990, April 22: 20th Anniversary Earth Day Celebration.
- 1990, June 12: Board of Aldermen authorized the sale of the Nashua District Court House to the State of New Hampshire.
- 1990, Nov. 27: Designated Martin Luther King Jr.'s Birthday as a Municipal Holiday to be observed on the third Monday in January each year.
- 1990, Dec. 1: The Nashua City Bus Contract was awarded to the Greater Nashua Transportation Services, Inc.
- 1991, Jan. 15: Wetlands Legislation approved by Nashua Voters in Special Referendum Election.
- 1991, June 12: Mt. Auburn Associates prepared a strategic plan for the future for the City of Nashua and the Greater Nashua Chamber of Commerce.
- 1991, November: City Vehicle Registration Office began issuing license plate decals for State of New Hampshire.

- 1992, Jan. 31: City Clerk's Office relocated to Elm Street side of City Hall.
- 1992, Feb. 18: New Ward Boundaries were established.
- 1992, May 13: Amherst Street School celebrated its 100th Anniversary.
- 1992, November: City of Nashua Received "1st Place" award for excellence in Annual Reports by the New Hampshire Municipal Association.
- 1993, Jan. 12: Created Hunt Memorial Building Restoration Fund.
- 1993, January: Regional Roundtable established.
- 1993: SARA Title III Regional Meeting and Conference with EPA.
- 1993, Nov. 2: Budget Control Charter Amendment and Approval of Salaries and Collective Bargaining Agreements of the Nashua School District approved by Nashua voters by Referendum Question.
- 1994, April 26: Dedication of Libby Field (lower field at Lincoln Park) in recognition of Linda Libby.
- 1994, May 10: Dedication of Matt Dube Field (Baseball Field at St. Andrew's Playground) in recognition of his courage, hope and inspiration.
- 1994, June 1: Nashua Memorial Hospital changed its name to Southern New Hampshire Regional Medical Center.
- 1994, Aug. 15: 100th Anniversary Celebration - Amherst Street Fire Station.
- 1995, March: American Stage Festival leased Center for The Arts Building at 14 Court Street.
- 1996, June 14: Olympic Torch Celebration.
- 1997, April 8: Named two city entrances into Holman Stadium in recognition of the 50th Anniversary of the Nashua Dodgers Baseball Team's Celebrated Players Roy Campanella and Don Newcombe.
- 1997, June 11: NASHUA #1 CITY - Nashua named most livable city in America by Money Magazine for second time in ten years.
- 1998, Feb. 27: Professional Baseball Agreement - Nashua Pride Professional Baseball, LLC.
- 1998, May 26: Mayor established "MILLENNIUM CELEBRATION COMMITTEE."
- 1998, Dec. 8: Recall Election for the Office of Mayor.
- 1999, Jan. 12: Recall Run-off Election for the Office of Mayor.
- 1999, June 8: Adopted the 1999 Nashua Recreation Plan.

- 1999, Dec. 14: "David W. Deane Skate Park" named.
- 2000, May 19: Ground broken for Nashua High School North.
- 2000, June 14: "Nashua Heritage Rail Trail" named. Officially opened November 8, 2000.
- 2000, September: Nashua Pride professional baseball team brings home the Atlantic League Championship.
- 2001, March: Pennichuck Junior High School Roof Collapses  
Walnut Street Oval named "Hellenic Circle.
- 2001, May 19: Dedication of a bronze and iron statue depicting a French-American mother and child at Le Parc de Notre Renaissance Francaise off Water Street. Christopher R. Gowell, sculptor.
- 2001, September 7: An estimated 2,800 fans attended opening night at Stellos Stadium. Motta Field's state-of-the-art synthetic turf receives great reviews, but Nashua's football team falls to Concord, 21 – 14.
- 2001, September 11: Attack on the World Trade Center shocks city and nation.
- 2002  
New Ward Boundaries established. NH Legislature unable to agree on new lines for House and Senate Districts. As a result, NH Supreme Court establishes new legislative districts. Court discovers that 2000 U.S. census tracts in New Hampshire did not properly follow all cities' ward lines and establishes at-large House Districts in many cities. Nashua further amends boundaries in Wards 4, 6, 7 and 8 at November 2002 election.
- 2002, August: Curtain falls on American Stage Festival, 14 Court Street, after 31 years of professional theater. The company moved from its Milford home, along the banks of the Souhegan, to Nashua in 1999.
- 2002, September 3: First day of school at Nashua High School – North. The \$70 million school off Broad Street will house juniors and seniors for two years while the former high school, now named Nashua High School – South, is renovated.
- 2003: Nashua celebrates its 150<sup>th</sup> birthday as a city: 1853 – 2003.
- 2004: Nashua opens second public high school for grades 9 – 12.
- 2005: Mayor Bernard A. Streeter files suit to put a stop to Mayoral Recall Election, a process authorized under provisions in the 1913 city charter. Superior Court issues an injunction to prevent the special election and voids the recall provision, citing modern state laws governing municipal authority.



2005: Batesville Casket Company announces the closing of its Nashua operations, putting 200 people out of work. Teradyne Connection Systems cuts 200 workers in January and another 100 in December.

Joseph Giuliano, Superintendent of Schools, announces plans to retire.

2006: Heavy rains over Mother's Day weekend created flooding that washed out roadways and bridges and flooded homes in Nashua and surrounding communities.

State abolished the use of tollbooth tokens on New Year's Day 2006. The tokens, which depicted the Old Man of the Mountain on one side, were phased out following the introduction of E-Z pass detectors.

Democrats took control of both chambers in the State Legislature for the first time since 1874. Democrats were elected to Nashua's two State Senate seats and 24 of 28 seats in the State Legislature.

2007: In November, the City elected its 55<sup>th</sup> Mayor, Donnalee Lozeau, the first woman elected to occupy the Office of the Mayor.

Filing period for the Presidential Primary opens October 15, 2007, with the date of the Primary not yet determined. Although the Democratic Party had authorized Iowa, New Hampshire, Nevada, and South Carolina to hold their primaries or caucuses prior to February 5, all other states were ordered to schedule their primaries after February 5. Florida and Michigan, nevertheless, moved their primaries ahead of February 5, in violation of Democratic Party rules. On November 21, 2007, with all other state primaries and caucuses now scheduled, Secretary of State William Gardner set January 8, 2008 as the date of the NH Presidential Primary.

**MAYOR AND BOARD OF ALDERMEN  
2006 – 2007**



**First row, left to right (seated):** Alderman-at-Large David Deane; Alderman-at-Large Fred Teeboom; Ward Nine Alderman Gregory Williams; Ward Three Alderman Daniel Richardson; Ward One Alderman Mark S. Cookson; Ward Five Alderman Michael Tabacsko; Ward Seven Alderman Richard P. Flynn; and Ward Four Alderman Marc W. Plamondon.

**Second row, left to right (standing):** Corporate Counsel David Connell; Ward Two Alderman Richard LaRose; Alderman-at-Large Brian S. McCarthy; Alderman-at-Large Steven A. Bolton; Alderman-at-Large James R. Tollner, Vice-President; Mayor Bernard A. Streeter; Alderman-at-Large David Rootovich, President; Ward Six Alderman Robert A. Dion; Ward Eight Alderman David MacLaughlin; Treasurer/Tax Collector David Fredette; City Clerk Paul R. Bergeron.

————— **MUNICIPAL GOVERNMENT** —————  
**2006-2007**

**MAYOR**

Honorable Bernard A. Streeter  
Elected at the November 4, 2003  
Municipal Election for a Four-Year Term

**PRESIDENT OF THE BOARD OF ALDERMEN**

Alderman-at-Large David Rootovich  
Elected by the Board of Aldermen for a  
Two Year Term Expiring December 31, 2007

**VICE PRESIDENT OF THE BOARD OF ALDERMEN**

Alderman-at-Large James R. Tollner  
Elected by the Board of Aldermen for a  
Two Year Term Expiring December 31, 2007

**ALDERMEN-AT-LARGE**

Three members elected at the Municipal Election for Four Year Terms  
Terms Expire December 31, 2007:

Brian S. McCarthy  
James R. Tollner  
David Rootovich

65 Musket Drive  
1 Sequoia Circle  
5 Shelton Street

Terms Expire December 31, 2009:

Steven A. Bolton  
David W. Deane  
Fred Teeboom

4 Kyle Drive  
56 Manchester Street  
24 Cheyenne Drive

**WARD ALDERMEN**

Ward 1	Mark S. Cookson	18 Inca Drive
Ward 2	Richard LaRose	36 Charlotte Avenue
Ward 3	Daniel Richardson	70 Berkeley Street
Ward 4	Marc W. Plamondon	78 Elm Street
Ward 5	Michael Tabacsko	5 Federal Hill Road
Ward 6	Robert A. Dion	266 Pine Street
Ward 7	Richard P. Flynn	12 Charlton Circle
Ward 8	David MacLaughlin	4 Heritage Village Dr., #104
Ward 9	Gregory Williams	34 Shingle Mill Drive

**CLERK OF THE BOARD:** Paul R. Bergeron, City Clerk  
Patricia E. Lucier, Deputy City Clerk

**LEGISLATIVE ASSISTANT:** Susan Lovering  
Dawn MacMillan, Transcription Specialist

**STANDING COMMITTEES: 2006 – 2007**

Budget Review Committee	Deane (CH), Teeboom (VC), Tollner, Cookson, Williams, Flynn, Richardson
Finance Committee	Bolton (VC), Teeboom, Deane, Dion, Richardson, Flynn
Human Affairs	Plamondon (CH), Tollner (VC), LaRose, MacLaughlin, Tabacsko
Infrastructure	Dion (CH), Plamondon (VC), Cookson, Deane, McCarthy
Planning & Economic Development	McCarthy (CH), Bolton (VC), LaRose, Cookson, Tabacsko
Personnel/Administrative Affairs	Tollner (CH), Dion (VC), Richardson, MacLaughlin, Williams
Joint Special School Bldg	Bolton, McCarthy, Deane, Flynn, MacLaughlin, Plamondon, Williams, Tabacsko, LaRose

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**SPECIAL LIAISON COMMITTEE MEMBERSHIP**

Board of Education	Cookson, Teeboom (Alt)
Board of Fire Commissioners	Tollner, Plamondon (Alt)
Board of Health	Bolton, Tabacsko (Alt)
Board of Public Works	Deane, Plamondon (Alt)
BPW Pension	Deane, Flynn (Alt)
Business & Industrial Development Authority	Rootovich
Cable TV Advisory Board	Teeboom, McCarthy (Alt)
Capital Equipment Reserve Fund	Rootovich
Capital Improvements	Bolton, McCarthy (Alt)
Child Care Advisory Commission	LaRose, Tabacsko (Alt)
Continuum of Care	LaRose, Plamondon (Alt)
Conway Ice Rink Commission	Rootovich, Tollner (Alt)
Ethics Review Committee	Richardson, Cookson (Alt)
Ethnic Awareness Committee	LaRose, Plamondon (Alt)
Green Team	LaRose
Historic District Commission	Williams, Richardson (Alt)
Housing Authority	Tollner, Dion (Alt)
Hunt Building Board of Trustees	LaRose, Bolton (Alt)
Hunt Legacy	Rootovich
IRA F. Harris Legacy Fund Trustees	Rootovich
Library Board of Trustees	Rootovich
Merrimack Valley Water District	McCarthy, Rootovich (Alt)
Nashua Association for the Elderly Board of Directors	Flynn
Nashua City Planning Board	LaRose, Cookson (Alt)
Nashua Regional Planning Comm	McCarthy, Dion, Bolton (Alt), Plamondon (Alt)
Pennichuck Sp. Water Comm.	LaRose, Cookson, Teeboom, McCarthy, Tabacsko
Pride Work Group	Cookson, Richardson, Tabacsko
Review & Comment Commission	Cookson, Plamondon (Alt)
Senior Center Building Committee	Deane, Flynn (Alt)
Station 4 Building Committee	Deane, Plamondon (Alt)
Transit Advisory Committee	Dion, Richardson (Alt)

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**BOARD OF EDUCATION: 2006-2007**

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MICHAEL CLEMONS	177 KINSLEY STREET	03060	889-2704
RICHARD DOWD	8 ASCOT PARK	03063	598-3528
DENNIS HOGAN	51 PINE HILL AVE	03064	883-3485
JOHN D. "JACK" KELLEY	12 SKYLINE DRIVE	03062	880-4083
EDWINA KWAN	48 CATHEDRAL CIRCLE	03063	886-5740
MARY ANN MELIZZI-GOLJA	2 AMBLE ROAD	03062	888-9765
KIMBERLY SHAW	14 SWEET WILLIAM CIR.	03062	882-2845
THOMAS L. VAUGHAN	6 KEVIN ROAD	03062	888-0984
SANDRA ZIEHM	147 CHESTNUT STREET	03060	883-2882

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**BOARD OF PUBLIC WORKS: 2006-2007**

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DONALD J. DYER	16 RADCLIFFE DRIVE	03062	882-2880
DANIEL L. GAGNON	13 COURTLAND STREET	03064	881-8632
JAMES L. HALL	32 PRESCOTT STREET	03064	881-9693
TIMOTHY LAVOIE	22 DODGE STREET	03064	595-2050

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**FIRE COMMISSION: 2006 – 2007**

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PAUL A. GARANT	60 BARTEMUS TRAIL	03063	897-0812
BRUCE A. LAUGHTON	62 GILLIS STREET	03060	889-7073
DAVID LAVOIE	5 WATERSEDGE DRIVE	03063	881-9398
EDWARD P. MADIGAN	4 WESTRAY DRIVE	03062	888-3775
RICHARD A. SOUCY	254 LAKE STREET	03060	883-5207

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**CITY ELECTION OFFICIALS  
2006 – 2007  
MODERATORS**

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WARD 1	PATRICIA A. CHADWICK	43 INDIAN ROCK ROAD	03063	880-8759
WARD 2	VACANT			
WARD 3	ARTHUR L. BARRETT, JR.	73 WALDEN POND DRIVE	03064	882-6796
WARD 4	DAVID H. DAVIS	9 MIAMI STREET	03064	883-9087
WARD 5	PATRICIA D. ALLAN	107 SHORE DRIVE	03062	595-2757
WARD 6	MADELEINE ROUSSEAU	21 WADLEIGH STREET	03060	883-7638
WARD 7	VACANT		03060	
WARD 8	JOSEPH TARANTO	160-118 DAN. WEBSTER HWY	03060	
WARD 9	MARK F. AVERY	5 WESTRAY DRIVE	03062	888-9415

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**WARD CLERKS**

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WARD 1	MARY K. POSTON	14 BIBLE WAY	03063	886-0067
WARD 2	WILLIAM A. MARSHALL	15 WATSON STREET	03064	882-5211
WARD 3	DIANE J. GRIFFITH	19 STARK STREET	03064	595-7445
WARD 4	SHIRLEY L. SANTERRE	ONE CLOCKTOWER PLACE #529	03060	882-7000
WARD 5	JEAN E. FORTIER	1070 WEST HOLLIS STREET	03062	883-9130
WARD 6	IRENE WHITMORE	348 LAKE STREET	03060	880-1391
WARD 7	VALERIE A. DENAULT	48 BURKE STREET	03060	882-6523
WARD 8	MARGARET ANDERSON	38 SPINDLEWICK DRIVE	03062	891-2314
WARD 9	ANN A. CORBETT	168 SEARLES ROAD	03062	888-6088

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**CITY ELECTION OFFICIALS  
2006 – 2007  
WARD SELECTMEN**

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WARD 1	NICHOLAS DAHL	6 INDIAN ROCK ROAD	03063	
	ELAINE DORGAN	1 BIRCH HILL DRIVE	03063	883-0310
	BROOKS THOMPSON	36 LUTHERAN DRIVE	03063	886-1476
WARD 2	VACANT			
	TERESA MOLER	88 CANNONGATE RD	03064	883-9114
	ANN MORAN	21 DANBURY ROAD	03064	883-0127
WARD 3	MARTHA P. BARRETT	73 WALDEN POND DR.	03064	882-6796
	HENRY KLEMENTOWICZ	101 WELLINGTON ST.	03064	595-9896
	A. DAVID PIERCE	13 MANCHESTER ST.	03064	882-9853
WARD 4	JAMES BARNETT	2 BEECH STREET	03060	889-7396
	CLARENCE KRAMMES	6 MT. VERNON STREET	03060	883-2860
	HENRY LABINE, JR.	1 PERRY AVENUE	03060	882-4702
WARD 5	NELSON S. ALLAN	107 SHORE DRIVE	03062	595-2757
	ANNE HOSTAGE	14 ROSEMARY COURT	03062	882-5844
	PAUL PELLERIN	2 HAWTHORNE LANE	03062	886-1162
WARD 6	R. JAY CORBIN	7 STEVENS STREET	03060	880-9287
	VACANT			
	JOHN MADIGAN	29 VICTOR AVENUE	03060	888-1679
WARD 7	JUNE M. CARON	24 MONTGOMERY AVE.	03060	594-3367
	EDWARD JEAN	70 MARSHALL STREET	03060	889-1452
	ANNE M. SIROIS	57 NEWBURY STREET	03060	882-9505
WARD 8	GENE ANDERSON	38 SPINDLEWICK DRIVE	03062	891-2314
	ANDREW P. CERNOTA	129 SHELLEY DRIVE	03062	888-3449
	ERIC SCHNEIDER	19 STANLEY LANE	03062	888-6810
WARD 9	EVELYN DAILEY	18 NIGHTINGALE ROAD	03062	889-0023
	PATRICIA MOREAU	5 GAGNON CIRCLE	03062	882-6393
	KAY POTFORA	102 CONANT ROAD	03062	888-0653

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**INAUGURATION OF THE 104<sup>TH</sup> CITY GOVERNMENT  
ORDER OF EXERCISES**

Nashua High School North – Auditorium, 10 Chuck Druding Drive  
January 6, 2008 – 10:00 a.m.

Welcome  
Introduction of Master of Ceremonies  
Inauguration Committee

Program  
The Hon. Joseph N. Laplante  
U.S. District Judge, District of NH  
Master of Ceremonies

Posting of Colors	Staff Sergeant Daniel Hodges Sydney Marie Rak, Ethan Paulsen Corporal Richard Mohrmann, Veteran
Pledge of Allegiance	Lucy Lintott Cudhea
Star Spangled Banner	Quartet Escapade
Invocation	Msgr. Steve Worsley, MD, STL, St. Joseph Hospital
Announcement of the Vote	Paul R. Bergeron, City Clerk
Oaths of Office	Stephen Bennett, Esq. Deputy Corporation Counsel Ward Selectmen, Clerks, Moderators
Organization of the Board of Aldermen	The Hon. James H. Leary Presiding Justice of the Nashua District Court Fire Commissioners, Board of Public Works, Board of Education, Ward Aldermen, Aldermen-at-Large, Mayor
Organization of the Joint School Building Committee	Election of President, Board of Aldermen Election of Vice President, Board of Aldermen Drawing of seats for Aldermanic Chamber Election of three members of the Board of Health Remarks by the President of the Board of Aldermen New Business Adjournment
Mayor's Inaugural Remarks	Donnalee Lozeau, Mayor
Benediction	Sister Sharon Walsh, Marguerite's Place
Retiring of the Colors	



*“Coming together is a beginning. Keeping together is progress. Working together is success.”*

*- Henry Ford*

## **MAYOR’S INAUGURAL REMARKS**

Good morning, and thank you to all of our guests gathered to witness the start of a new chapter in Nashua’s history.

I would like to recognize my fellow public servants with whom I have the honor of being inaugurated. To the members of our Aldermanic Board, Board of Education, Board of Public Works and Fire Commissioners as well as our Election Officials I look forward to our time serving Nashua. And thank you to Judge Leary, members of the clergy, former Alderman Fred Britton, Mayor Don Davidson, and former Speaker of the NH House, Donna Sytek.

I would also like to recognize my husband, children and family as well as friends that have become family, and thank them for their tireless support and ongoing faith in my desire to serve as Nashua’s Mayor.

I have lived and worked in this city my whole life, so it is a particularly special privilege for me to assume this office.

Now usually an inaugural address would list my priority projects as mayor and look to the challenges ahead. Much of the recent campaign was focused on such things and I will be talking about them more at another time. Those who know me however won’t be surprised that I am taking a different approach to this, my first speech as Mayor.

In December my husband and I celebrated 25 years of marriage and during those years each of us, at one time or another, has felt exhilarated by the thrill of success, and the felt the uncomfortable weight of failure upon our shoulders. Apparent to both of us and also true of success in public life is the unquestionable fact that by being open to each other’s beliefs, responsive to each other’s concerns and respectful of each other’s skills we have formed a strong and lasting bond. These simple truths have been my guide in my marriage and will guide my term as your mayor, as they have guided my years in public service.



To me this has always been a city of opportunity where achievement is encouraged, and recognized let me thank Judge Laplante our Master of Ceremonies for today, many in our community know him as Joe, he has lived and worked in Nashua his whole life, is a remarkable role model for giving back to his community and recently he has taken the oath of office to be a United States District Judge for New Hampshire. I would like to use these few minutes to consider what it means to live in this community and what, through our collective effort we can do to make Nashua a world class city for the 21<sup>st</sup> century.

I undertake the responsibility of Mayor knowing that all of us who hold office are caretakers of the public's trust, of the public's money, and of our public resources. We can only fulfill this important mission by working collaboratively. And we can find the most success by conducting ourselves respectfully and doing the public's business openly.

As I campaigned for this office and spoke to residents in their living rooms and on their door steps I always closed my remarks by asking them each to share, briefly, what made them proud about living in Nashua. Again and again, people mentioned the energy and diversity of our vibrant downtown, the opportunities offered in our neighborhood schools, and the beauty and convenience of our wonderful parks

One woman, however, waited until everyone else had offered their thoughts, appearing to be unsure of her own. She hesitated and then found the words. She said she had lived many places because of her husband's job. She loves Nashua because of the people. She explained how immediately she felt that Nashua is a community where neighbors care about neighbors, and where she could make her small business dream into a reality. She saw a city where innovation is encouraged and enthusiastically supported.

This, I believe, is the essence of Nashua. It captures in briefest form my vision for our city. It will be my top priority as Mayor.

Every day of my term in office I will focus my team on making Nashua a community that cares for the health and safety of its neighbors, offers its youth 21<sup>st</sup> century opportunities, cherishes our elderly and their rich experiences, encourages entrepreneurship. All of us understand completely that we are ONE Nashua: we enjoy success and regret failure together.

We will not pit neighbor against neighbor. The success of our youth does not come at the cost of the comfort our elderly. Wise stewardship of our environment need not be contrary to the needs of a growing community. Public safety need not come at the expense of individual liberty.

Inside city government we must always remember that we are ONE Nashua; that as public servants we are responsible for maintaining a culture of respect, responsiveness, and frugality at all times.

Our city employees are on the front lines of delivering services to all who live and work in our community. I will support them as they provide “customer service second to none,” welcoming change and innovation that allows them to do their jobs more efficiently and with an understanding that the people they serve see them as the “city”. I believe that the Mayor must set the tone for the importance of this approach and to demonstrate my commitment to this I am creating a position in my office that will be responsible for Citizen Services.

Good government should not be a spectator sport. It is a shared responsibility and requires the participation of all citizens. Everyone should be involved, committed to offering solutions and sharing experience and expertise for everyone’s benefit.

I challenge residents of all ages to volunteer their services. Whether your passion is mentoring our children, reinvigorating our neighborhoods, supporting our downtown, planning for our future, protecting our resources or preserving our heritage, your involvement is needed and necessary to the health of our community. When I called on Lucy Cudhea, Richard Mormon, Dan Hodges and his stand in today Griff Dalianis as well as our scouts Ethan Paulson and Sydney Marie Rak, they welcomed the opportunity to participate today, a wonderful example of breath of experiences and youthful expectations. Thanks you for your role today.

I believe that we all share common goals for Nashua: we want safe streets, jobs that allow us to provide for our families, schools that prepare our children for the future, sustainable growth and a multi-generational and multi-cultural community that respects our differences and embraces our common values.

Our disagreements emerge, not surprisingly, when we debate the “how”: how to build a transportation infrastructure that will position us for neighborhood rebirth and economic development; how to provide an education we can be proud of and our children and businesses have the right to demand; how to manage the change that growth brings while maintaining and enhancing the character of our city; how to make our streets safe and our neighborhoods welcoming.

We can tackle these challenges and more by each pledging to abide by a simple principle: as citizens we must commit to looking beyond our front yard and do what is best for the entire city while trusting that our neighbors will value our well being as highly as their own.

The challenges we are facing today require our best efforts and our willingness to believe in ourselves and our capacity to do great things, to believe that together we can and will resolve the problems which now confront us.

And after all, why shouldn't we believe that? To paraphrase Ronald Reagan, we live in the best city in the best state in the greatest nation on earth. As I have said from the very start, “imagine the possibilities.” Thank you and God bless you.

## **SPECIAL ACKNOWLEDGEMENTS**

### **Master of Ceremonies**

On December 28, 2007, *Judge Joseph N. Laplante* was sworn in as a United States District Judge for the District of New Hampshire at the Warren B. Rudman U.S. Courthouse in Concord, having been nominated by President Bush in June, and confirmed by the U.S. Senate in December. A Nashua native, he graduated from Nashua High School in 1983, where he served as president of his class and captained the soccer, winter track, and spring track teams.

Judge Laplante worked with the law firm of Wiggin & Nourie, PA, and practiced at its Nashua office, and later joined the N.H. Attorney General's Office as a white collar crime and homicide prosecutor, and then the Criminal Division of the United States Department of Justice.

Judge Laplante is the Nashua Region Board chairman for the N.H. Charitable Foundation and is active as a volunteer or board member for many local nonprofits, including the Nashua Police Athletic League Youth Safe Haven, the Corpus Christi Food Pantry, and the Boys and Girls Club of Greater Nashua.

### **Invocation**

Trained as a physician and an ethicist, *Monsignor Steve Worsley, MD, STL*, serves as Vice President of Mission and Ethics at St. Joseph Hospital. With publications in art history, church history and bioethics, he has lectured in Europe, Asia, Africa and North America. A native of North Carolina, Monsignor is now proud to call Nashua home.

### **Pledge of Allegiance**

*Lucy Lintott Cudhea* is a Nashua native. Her grandfather, Frank A MacMaster who died while serving as Nashua's Mayor, was survived by his wife Hattie, their daughter Genice Lintott, and her four children, and Genice. They were all proud witnesses as their Grandmother Hattie MacMaster Frank, Lucille, and Denice cut the ribbon on the new and current City Hall.

Lucille was President of the Good Cheer Society and has been very active and influential in both local and state politics, dating as far back as Hugh Gregg's campaign for city Mayor, all the way to our the present Mayor Ms. Donnalee Lozeau.

### **Oath of Office**

*Judge James H. Leary* is the Presiding Justice of the Nashua District Court. Judge Leary was an attorney in Nashua for over 20 years. He last worked with the Sullivan & Gregg law firm prior to being appointed to the judiciary in 2005.

### **Benediction**

*Sister Sharon Walsh* is a Grey Nun of the Sacred Heart and has a Master's Degree from Temple University in Philadelphia. She came to Nashua in 1992 at the request of Sr. June Ketterer from St. Joseph's Hospital and a Task Force made up of local professional people in the City to develop a facility for homeless women and their children to remain long-term. The transitional housing program, called Marguerite's Place, has been operating for over 15 years and MP Housing, Inc. for 7 years. Sr. Sharon has served on many boards over the years: Continuum of

Care (first Chair); Ethics Committee of St. Joseph's Hospital; Ethnic Awareness Committee of the City of Nashua; Member of the Board of Directors of NH Community Loan Fund; Board Member of Child Advocacy Center; selection committee for the Heroes Award of Red Cross and Ad Hoc for Ethics Committee of Home Health Hospice.

### **Color Guard**

*Staff Sergeant Daniel Hodges*, 94<sup>th</sup> Military Police Company, U.S. Army Reserves. Deployed to Bosnia-Herzegovina 2000-2001. Served in Operation Enduring Freedom from Dec 2002 – April 2003 Deployed to Iraq for Operation Iraqi Freedom 1 & 2 from April 2003 – August 2004. Received Bronze Star, Purple Heart, and the Army Commendation Medal with “Valor” device while in Iraq. Staff Sergeant Hodges is a Nashua native and has been a Nashua Police Officer since March 2005.

*Sydney Marie Rak* is a Nashua native who has played piano from the age of four. She is a member of troop 749 and is a Junior Girl Scout this year. She sold over 1,000 boxes of Girl Scout cookies. Her troop shipped the cookies to the troops overseas.

*Ethan Paulsen* is a Second Class Scout with Troop 19. He crossed over from Cub Scouts last year after earning his Arrow of Light Award. He is a 6th grade student at Elm Street Middle School.

*Corporal Richard Mohrmann, Veteran*, was a corporal in the 33rd Division in WWII. He was under the Command of 5 Star General Douglas MacArthur. Corporal Mohrmann was on the first invasion of Luzon, when so many ships sunk (286) his landing craft started 8 miles off Leyte. He was in some of the heaviest fighting in the mountains in the retaking of Luzon.

### **Special Thanks to:**

*Dr. Griffin Dalianis* is the Chairman of the Mayor’s Veterans Council and US Veterans Administration for Rehabilitation. He is the Commander of Nashua’s Disabled American Veterans and the Aide to the Secretary of the Army.

#### *Quartet Escapade*

Deb Green  
Donna Clarkson  
Debbie Bartol  
Liane Iannuzzo

#### *Inauguration Committee*

Alderman-at-Large Daniel Richardson  
Alderman Richard Flynn, Ward 7  
Alderman-at-Large-elect Lori Wilshire

#### *Ushers*

Brandon Hunter Lee and Cameron David Lee

**MAYOR AND BOARD OF ALDERMEN  
2008 – 2009**



**First row, left to right (seated):** Ward Five Alderman Michael Tabacsko; Alderman-at-Large Benjamin Clemons; Ward Nine Alderman Jeffrey T. Cox; Alderman-at-Large David Deane; Alderman-at-Large Fred Teeboom; Ward Three Alderman Michael A. Tamposi, Jr.; Ward One Alderman Mark S. Cookson; and Ward Seven Alderman Richard P. Flynn.

**Second row, left to right (standing):** City Clerk Paul R. Bergeron; Ward Eight Alderman David MacLaughlin; Ward Six Paul M. Chasse, Jr.; Alderman-at-Large Lori Wilshire; Alderman-at-Large Steven A. Bolton, President; Mayor Donnalee Lozeau; Alderman-at-Large Brian S. McCarthy, Vice President; Ward Four Alderman Marc W. Plamondon; Ward Two Alderman Richard LaRose; and Treasurer/Tax Collector David Fredette.

————— **MUNICIPAL GOVERNMENT** —————  
**2008-2009**

**MAYOR**

Honorable Donnalee Lozeau  
Elected at the November 6, 2007  
Municipal Election for a Four-Year Term

**PRESIDENT OF THE BOARD OF ALDERMEN**

Alderman-at-Large Steven A. Bolton  
Elected by the Board of Aldermen for a  
Two Year Term

**VICE PRESIDENT OF THE BOARD OF ALDERMEN**

Alderman-at-Large Brian S. McCarthy  
Elected by the Board of Aldermen for a  
Two Year Term

**ALDERMEN-AT-LARGE**

Three members elected at the Municipal Election for Four Year Terms  
Terms Expire December 31, 2009:

Steven A. Bolton	4 Kyle Drive
David W. Deane	56 Manchester Street
Fred Teeboom	24 Cheyenne Drive

Terms Expire December 31, 2011:

Benjamin M. Clemons	17 Grand Avenue
Brian S. McCarthy	65 Musket Drive
Lori Wilshire	19 Monadnock Street

**WARD ALDERMEN**

Ward 1	Mark S. Cookson	18 Inca Drive
Ward 2	Richard LaRose	36 Charlotte Avenue
Ward 3	Michael A. Tamposi	5 Laton Street
Ward 4	Marc W. Plamondon	78 Elm Street
Ward 5	Michael Tabacsco	5 Federal Hill Road
Ward 6	Paul M. Chasse, Jr.	26 Balcom Street
Ward 7	Richard P. Flynn	12 Charlton Circle
Ward 8	David MacLaughlin	4 Heritage Village Dr., #104
Ward 9	Jeffrey T. Cox	12 Colleen Road

**CLERK OF THE BOARD:** Paul R. Bergeron, City Clerk  
Tricia Piecuch, Deputy City Clerk

**LEGISLATIVE ASSISTANT:** Susan Lovering  
Dawn MacMillan, Transcription Specialist

**STANDING COMMITTEES: 2008 – 2009**

Budget Review Committee	McCarthy (CH), Tabacsko (VC), Deane, Wilshire, Clemons, Cookson, Tamposi
Finance Committee	Bolton (VC), LaRose, Chasse, Flynn, Wilshire, Clemons
Human Affairs	Wilshire (CH), LaRose (VC), Plamondon, Flynn, MacLaughlin
Infrastructure	Plamondon (CH), Teeboom (VC), Deane, Tamposi, Cox
Planning & Economic Development	Tabacsko (CH), McCarthy (VC), Clemons, LaRose, Teeboom
Personnel/Administrative Affairs	MacLaughlin (CH), Plamondon (VC), Chasse, Cox, Deane
Joint Special School Bldg	Bolton, McCarthy, Wilshire, Clemons, Cookson, Tamposi, Tabacsko, Flynn, Cox

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**SPECIAL LIAISON COMMITTEE MEMBERSHIP**

14 Court Street Commission.....	Tabacsko
Board of Education. . . . .	Cox, Deane (Alt)
Board of Fire Commissioners . . . . .	Tabacsko, Plamondon (Alt)
Board of Health . . . . .	Bolton, Tabacsko (Alt)
Board of Public Works . . . . .	Deane, Plamondon (Alt)
BPW Pension. . . . .	Flynn, Teeboom (Alt)
Business & Industrial Development Authority.....	Bolton
Cable TV Advisory Board. . . . .	McCarthy, Wilshire (Alt)
Capital Equipment Reserve Fund . . . . .	Bolton
Capital Improvements. . . . .	McCarthy, Deane (Alt)
Child Care Advisory Commission. . . . .	Cox, Teeboom (Alt)
Conservation Commission.....	MacLaughlin
Continuum of Care.....	LaRose, Cookson (Alt)
Conway Ice Rink Commission . . . . .	Chasse, Bolton (Alt)
Ethics Review Committee . . . . .	Teeboom, Cookson (Alt)
Ethnic Awareness Committee . . . . .	Clemons, Flynn (Alt)
Historic District Commission . . . . .	Tamposi, MacLaughlin (Alt)
Housing Authority. . . . .	Wilshire, Chasse (Alt)
Hunt Building Board of Trustees.....	LaRose, Tamposi (Alt)
Hunt Legacy. . . . .	Bolton
IRA F. Harris Legacy Fund Trustees . . . . .	Bolton
Library Board of Trustees. . . . .	Bolton
Merrimack Valley Water District.....	McCarthy, Tabacsko (Alt)
Nashua Association for the Elderly Board of Directors.....	Bolton
Nashua City Planning Board.....	LaRose, Clemons (Alt)
Nashua Green Team . . . . .	Cox
Nashua Regional Planning Comm.....	Tabacsko, Plamondon, McCarthy (Alt), Teeboom (Alt)
Pennichuck Special Water Committee. . . . .	McCarthy (CH), LaRose (VC), Bolton, Cookson, Tabacsko
Planning Board.....	LaRose, Clemons (Alt)
Pride Work Group.....	To Be Named if Necessary
Review & Comment Commission . . . . .	Cookson, Clemons (Alt)
Transit Advisory Committee . . . . .	Clemons, Flynn (Alt)

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**BOARD OF EDUCATION: 2008-2009**

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RICHARD DOWD	8 ASCOT PARK	03063	598-3528
STEVEN G. HAAS	18 WATERSEDGE DRIVE	03063	889-1326
ROBERT G. HALLOWELL	6 CHAUCER ROAD	03062	888-6488
DENNIS HOGAN	51 PINE HILL AVE	03064	883-3485
JOHN D. "JACK" KELLEY	12 SKYLINE DRIVE	03062	880-4083
EDWINA KWAN	48 CATHEDRAL CIRCLE	03063	886-5740
WILLIAM MOSHER	353 MAIN DUNSTABLE RD	03062	889-5526
THOMAS L. VAUGHAN	6 KEVIN ROAD	03062	888-0984
SANDRA ZIEHM	147 CHESTNUT STREET	03060	883-2882

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**BOARD OF PUBLIC WORKS: 2008-2009**

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DONALD J. DYER	16 RADCLIFFE DRIVE	03062	882-2880
DANIEL L. GAGNON	13 COURTLAND STREET	03064	881-8632
TIMOTHY LAVOIE	22 DODGE STREET	03064	595-2050
TRACY PAPPAS	12 SWART TERRACE	03064	882-3192

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**FIRE COMMISSION: 2008 – 2009**

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KEVIN GAGE	29 CABOT DRIVE	03064	880-0644
PAUL A. GARANT	60 BARTEMUS TRAIL	03063	897-0812
RALPH V. KELLOWAY, JR.	11 STANFORD ROAD	03064	889-9216
BRUCE A. LAUGHTON	62 GILLIS STREET	03060	889-7073
DAVID LAVOIE	5 WATERSEDGE DRIVE	03063	881-9398

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**CITY ELECTION OFFICIALS  
2008 – 2009  
MODERATORS**

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WARD 1	PATRICIA A. CHADWICK	43 INDIAN ROCK ROAD	03063	880-8759
WARD 2	ANN MORAN	21 DANBURY ROAD	03064	883-0127
WARD 3	ARTHUR L. BARRETT, JR.	73 WALDEN POND DRIVE	03064	882-6796
WARD 4	DAVID H. DAVIS	9 MIAMI STREET	03064	883-9087
WARD 5	PATRICIA D. ALLAN	107 SHORE DRIVE	03062	595-2757
WARD 6	R. JAY CORBIN	7 STEVENS STREET	03060	880-9287
WARD 7	DONALD H. LACHANCE	18 WILLIAMS STREET	03060	889-4691
WARD 8	GENE ANDERSON	38 SPINDLEWICK DRIVE	03062	891-2314
WARD 9	DONALD DILLABY	27 PALISADES DRIVE	03062	888-2766

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**WARD CLERKS**

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WARD 1	MARY K. POSTON	14 BIBLE WAY	03063	886-0067
WARD 2	WILLIAM A. MARSHALL	15 WATSON STREET	03064	882-5211
WARD 3	DIANE J. GRIFFITH	19 STARK STREET	03064	595-7445
WARD 4	SHIRLEY L. SANTERRE	ONE CLOCKTOWER PLACE #529	03060	882-7000
WARD 5	JEAN E. FORTIER	1070 WEST HOLLIS STREET	03062	883-9130
WARD 6	IRENE WHITMORE	348 LAKE STREET	03060	880-1391
WARD 7	VALERIE A. DENAULT	48 BURKE STREET	03060	882-6523
WARD 8	MARGARET ANDERSON	38 SPINDLEWICK DRIVE	03062	891-2314
WARD 9	ANN A. CORBETT	168 SEARLES ROAD	03062	888-6088

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**CITY ELECTION OFFICIALS  
2008 – 2009  
WARD SELECTMEN**

WARD 1	NICHOLAS DAHL	6 INDIAN ROCK ROAD	03063	
	ELAINE DORGAN	1 BIRCH HILL DRIVE	03063	883-0310
	BROOKS THOMPSON	36 LUTHERAN DRIVE	03063	886-1476
WARD 2	JANE SIROIS <sup>1</sup>	45 SHERRI-ANN AVE.	03064	
	TERESA MOLER	88 CANNONGATE RD	03064	883-9114
	CAROLYN SIROIS	49 SHERRI ANN AVE.	03064	880-8430
WARD 3	MARTHA P. BARRETT	73 WALDEN POND DR.	03064	882-6796
	HENRY KLEMENTOWICZ	101 WELLINGTON ST.	03064	595-9896
	A. DAVID PIERCE	13 MANCHESTER ST.	03064	882-9853
WARD 4	JAMES BARNETT	2 BEECH STREET	03060	889-7396
	CLARENCE KRAMMES	6 MT. VERNON STREET	03060	883-2860
	HENRY LABINE, JR.	1 PERRY AVENUE	03060	882-4702
WARD 5	NELSON S. ALLAN	107 SHORE DRIVE	03062	595-2757
	ANNE HOSTAGE	14 ROSEMARY COURT	03062	882-5844
	PAUL PELLERIN	2 HAWTHORNE LANE	03062	886-1162
WARD 6	VACANT			
	JAMES GATELY	165 PINE STREET	03060	886-7348
	JOHN MADIGAN	29 VICTOR AVENUE	03060	888-1679
WARD 7	JUNE M. CARON	24 MONTGOMERY AVE.	03060	594-3367
	EDWARD JEAN	70 MARSHALL STREET	03060	889-1452
	ANNE M. SIROIS	57 NEWBURY STREET	03060	882-9505
WARD 8	LINDA BOLMARCICH	11 WAGON TRAIL	03062	888-6364
	MARY ANN MELIZZI-GOLJA	2 AMBLE ROAD	03062	888-9765
	ERIC SCHNEIDER	19 STANLEY LANE	03062	888-6810
WARD 9	EVELYN DAILEY	18 NIGHTINGALE ROAD	03062	889-0023
	PATRICIA MOREAU	5 GAGNON CIRCLE	03062	882-6393
	KAY POTFORA	102 CONANT ROAD	03062	888-0653

<sup>1</sup> Virginia Hinkle, 37 Windemere Way, died in office, March 5, 2008.

**THE COMMON COUNCIL AND BOARD OF ALDERMEN**

Under the City’s first Charter of 1853, the Mayor and Aldermen sat as one board, with the Mayor presiding. Though the Mayor exercised “general supervision” over the affairs of the new city, the executive powers of Nashua rested with the full Board which possessed all the powers that town Selectmen had under state law, except as otherwise provided by the Charter. The Common Council had the “power to make all such salutary and needful by-laws...and make, establish, publish, alter, modify, amend or repeal ordinances, rules, regulations and by-laws...” In addition, the Council oversaw city property and finances, had the power to construct drains and sewers, had all power and authority vested in boards of health, and provided for the appointment or election of city officials and fixed their compensation. The 1853 Charter was significantly amended by the voters in 1914. Effective January 1, 1915, the Council was abolished and the Board of Aldermen became the legislative authority. The Mayor remained the chief executive officer, but he was granted veto power over the Board’s actions. The Mayor retained the right to introduce legislation, but he would no longer preside over the Board’s meetings; the Board elected a President for that purpose. The final meeting of the Common Council was held on December 15, 1914.

**PRESIDENTS, BOARD OF COMMON COUNCIL**

1853	Aaron F. Stevens	1880	Charles W. Stevens
1854	Edward Spalding	1881	Guy W. Latham
1855	David A.G. Warner	1882	Isaac C. Johnson
1856	Samuel C. Crombie	1883	Isaac C. Johnson
1857	Ivory Harmon	1884	Charles E. Cummings
1858	George L. White	1885	Charles R. McQuesten
1859	Josiah M. Fletcher	1886	Fred C. Anderson
1860	Josiah M. Fletcher	1887	Charles T. Lund
1861	Jonathan Parkhurst	1888	Albert H. Bailey
1862	Jacob D. March	1889	Henry P. Whitney <sup>2</sup>
1863	Theodore H. Wood	1890	Frank P. Rideout
1864	Henry Holt	1891	Fletcher W. Burnham
1865	John G. Kimball	1892	Lester F. Thurber
1866	John G. Kimball	1893	Frank L. Kimball
1867	Charles D. Copp	1894	William D. Swart
1868	William B. Buell	1895 – 1896	William D. Swart
1869	Benjamin Fletcher Jr.	1897 – 1898	Edward H. Wason
1870	Eugene F. Whitney	1899 – 1900	Charles O. Murray
1871	Edwin W. Johnson	1901 – 1902	Warren H. Prichard
1872	Thomas H. Pinkham	1903 – 1904	Warren H. Prichard
1873	Loring Farnsworth	1905 – 1906	Moses L. Truel
1874	Timothy B. Crowley	1907 – 1908	James H. Connor
1875	Edgar B. Burke	1909 – 1910	Harry A. Gregg
1876	James H. Dunlap	1911 – 1912	John F. Shea
1877	Alfred Chase	1913	Frederick A. Collins <sup>3</sup>
1878	Joseph W. Wallace	1913 – 1914	Charles M. Shenton <sup>4</sup>
1879	James A. Merrill		

<sup>2</sup> elected on 33<sup>rd</sup> ballot

<sup>3</sup> resigned November 4, 1913

<sup>4</sup> elected November 4, 1913

**PRESIDENTS, BOARD OF ALDERMEN**

1920-1921	Fred E. Taggart	1962-1963	Henry J. Fortin
1922-1925	Edwin Morey	1964-1967	Francis LaFlamme
1926-1927	Wilbert Blanchard	1968-1971	Maurice L. Arel
1928-1929	Henry A. Lagasse	1972-1975	Donald L. Ethier
1930-1931	Walter E. Grant	1976-1977	Alice L. Dube
1932-1933	Charles H. Parker	1978-1979	Donald L. Ethier
1934-1935	Walter E. Grant	1980-1981	Donald C. Davidson
1936-1937	Joseph A. Therriault	1982-1985	Thomas B. Kelley
1938-1939	Eugene H. Lemay <sup>5</sup>	1986-1987	Carl Andrade
1939	Joseph E. Houde <sup>6</sup>	1988-1991	Thomas B. Kelley
1940-1941	Edward R. Benoit	1992-1993	Philip J. Grandmaison
1942-1943	Walter B. Mason	1994-1995	Joyce L. Arel
1944-1945	Edward R. Benoit	1996-1997	Claire McGrath
1946-1947	Lester H. Burnham	1998-1999	David G. Fredette
1948-1949	Henry J. Ouellette	2000-2001	Katherine E. Hersh <sup>7</sup>
1950-1953	Conrad H. Bellavance	2001	Steven A. Bolton <sup>8</sup>
1954-1955	Michael J. Dell Isola	2002-2003	David Rootovich
1958-1959	Wilfred Pelletier	2004-2005	Brian S. McCarthy
1960-1961	Thomas J. Leonard Jr.	2006-2007	David Rootovich
		2008 -	Steven A. Bolton

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<sup>5</sup> elected Mayor February 14, 1939

<sup>6</sup> elected February 14, 1939

<sup>7</sup> resigned August 14, 2001

<sup>8</sup> elected August 14, 2001

Nashua's First City Hall



Completed in 1843, Nashua's first Town – then City – Hall was located on the east side of Main Street near the site of the County Records Building on Temple Street, built in 1866.

The architectural lines were incorporated into the present-day City Hall, which was constructed at 229 Main Street. The dedication of the new "Nashua City Hall and Police Station" was held on November 20 and 21, 1939. According to the Dedication Program, the total cost of the new facility was \$370,000. \$166,500 of this amount was a grant from the United States Government under the Roosevelt Administration's work relief programs. The Dedication Program also projected that the "Estimated revenue from (the) sale of (the) old City Hall and Municipal Building by (the) Finance Committee" would be \$125,000.

This sketch of Nashua's first City Hall appeared in the Municipal Report for the Year Ending 1902.

100 Years Ago...

**NASHUA**  
**CITY GOVERNMENT**  
**1908**

(Copyright 1908 by W. A. Greenough & Co.)  
Municipal Election Tuesday after first Monday in November  
City Government organized on first of January

<p>Mayor <b>ALBERT SHEDD</b> Office City Hall</p> <p><b>ALDERMEN</b> Chairman—Wm. Albert Shedd Ward 1—Wm. F. Lovejoy Ward 2—E. Ray Shaw Ward 3—Joseph Paul Jr. Ward 4—Everett R. George Ward 5—Eugene J. Stanton Ward 6—Edward H. Wason Ward 7—Thomas F. Moran Ward 8—Moses L. Truett Ward 9—Napoleon Laplante Clerk—Arthur L. Cyr</p> <p><b>BOARD OF COMMON COUNCIL</b> President—James H. Connor Ward 1—Wm. H. Anderson, Frank Newton Ward 2—Chas. R. Blake, Horace E. Osgood Ward 3—James H. Connor, Frank Rancour Ward 4—Adolphe Cardin, James H. Richardson Ward 5—Chas. E. Hackett, Peter Bruen Ward 6—Arthur St. Onge, James F. Burns Ward 7—Burton Crankshaw, Roscoe F. Proctor</p>	<p>Ward 8—Wm. H. Kemp, George P. Hills Ward 9—Delphis Delacombe, Michael J. Doyle Clerk—Harry H. Lyons</p> <p><b>REGULAR MEETINGS</b> Board of Mayor and Alderman and Common Council—Second and fourth Tuesdays of each month at 7:30 p. m. at City Hall building Finance Committee—First and fifteenth day of each month at 7:30 p. m. at City Hall building Board of Education—Last Friday of each month at 7:45 p. m. at City Hall building Police Commission—Last day of each month at 8 p. m. at Police station Fire Commission—The twenty-eighth day of each month at 8 p. m. at Central Fire station Trustees of Woodland Cemetery—Last Friday of each month Trustees of Edgewood Cemetery—Last Monday of each month Board of Health—First and third Tuesdays of each month at 4:30 p. m. at Dr. J. A. Lagace 30 Chestnut</p> <p><b>CITY OFFICERS</b> City Clerk—Arthur L. Cyr Tax Collector—Henri T. LeDoux</p>	<p>City Treas.—Jason E. Tolles City Solicitor—Wm. H. Barry City Engineer—Edw. J. Johnson City Physician—James S. Black, M. D. Overseer of the Poor—Ira Cross City Messenger—John W. Broderrick Street Commissioner—Lowell G. Holt Inspector of Milk—Arthur O. Burque Inspector of Petroleum—Alfred W. Heald Sealer of Weights and Measures—Frank Boland Superintendent of City Farm—A. C. Blain Matron at City Farm—Mrs. A. C. Blain Assessors—Rowe R. Hooper, (Chairman), Charles O. Andrews, (Clerk), James H. Waters, Henry W. Webster, Samuel E. Joquith, Henry A. Marsh Board of Health—J. A. Lagace, M. D. (Chairman), Walter B. Chase, John J. Slavin Board of Public Works—Hon. Albert Shedd, Mayor, ex-officio (Chairman), John Haggerty, Arthur W. Dean, Milton A. Taylor, Edward J. Johnson, (Clerk) Inspectors of Check Lists—W. P. Clark, Frank T. Lewis, George R.</p>
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1908 Nashua Directory, W.A. Greenough & Co.,  
Compilers, Printers and Publishers, Boston

**MAYORS OF NASHUA**

1. Joseph Baldwin	1853-1854	28. Joseph Howard	1895 -1896
2. Freeman S. Rogers	1855-1856	19. Jason E. Tolles	1897 -1900
3. Thomas Gillis	1857	30. Milton A. Taylor	1901 -1902
4. Albin Beard	1858-1859	31. Jeremiah J. Doyle	1903 -1904
5. Aaron W. Sawyer	1860	32. Andros B. Jones	1905 -1906
6. George Bowers	1861	33. Albert Shedd	1907 -1910
7. Hiram T. Morrill	1862-1863	34. William H. Barry	1911 -1914
8. Edward Spalding	1864	35. James B. Crowley	1915 -1919
9. Virgil C. Gilman	1865	36. Henri A. Burque	1920 -1923
10. Gilman Scripture	1866-1867	37. Eaton D. Sargent	1924 -1927
11. George Bowers	1868	38. William F. Sullivan	1928-1933
12. Jotham D. Otterson	1869-1870	39. Alvin A. Lucier	1934-1937
13. Dana Sargent	1871	40. Frank A. McMaster	1938-1939
14. Seth D. Chandler	1872	41. Eugene A. Lemay	1939-1945
15. Frank A. McKean	1873 -1874	42. Oswald S. Maynard	1946-1949
16. George H. Whitney	1875	43. Hugh Gregg	1950
17. Charles Williams	1876 -1877	44. Claude E. Nichols	1951
18. William H. Cook	1878	45. Lester H. Burnham	1952 -1957
19. Charles Holman	1879 -1880	46. Mario J. Vagge	1958 -1965
20. Benjamin Fletcher, Jr.	1881 -1882	47. Dennis Sullivan	1966 -1977
21. Alfred Norton	1883 -1884	48. Donald C. Davidson	1977
22. John A. Spalding	1885	49. Maurice L. Arel	1977 -1984
23. James H. Tolles	1886 -1888	50. Thomas J. Leonard	1984
24. Charles H. Burke	1889 -1890	51. James W. Donchess	1984 -1991
25. William H. Beasom	1891 -1892	52. Rob Wagner	1992 -1995
26. Williams Hall	1893	53. Donald C. Davidson	1999 -1999
27. Thomas Sands	1894	54. Bernard A. Streeter	2000 -2007
		55. Donnalee Lozeau	2008 –



***DEPARTMENTAL REPORTS***

***JULY 1, 2007***

***THROUGH***

***JUNE 30, 2008***



**OFFICE OF THE CITY CLERK**

**City Clerk**  
**Deputy City Clerk**

**Paul R. Bergeron, CA, CMC**  
**Patricia E. Lucier** (Retired January 2008)  
**Tricia Piecuch** (Hired January 2008)  
**Susan Waye** (Retired January 2008)  
**Judy Boileau** (Promoted January 2008)

**Deputy Voter Registrar**

**Judy Boileau**  
**Heidi Slosek**  
**Colette Trempe**  
**Esperanza Ward**

**Vital Statistics Clerks**

**Dog Licensing**

Over 7,500 dogs were licensed in 2007 – 2008. \$5,990 was collected in fines from owners of dogs who failed to license their pets. Licenses are required by the state, and fees and fines are set forth in state law. The license fee in Nashua is \$7.50 for a spayed or neutered dog or a puppy between 4 months and 7 months old; and \$10.00 for a dog over 7 months old that has not been spayed or neutered. An owner of a dog who is 65 years of age or older is entitled to register one dog for \$3.00. \$2.00 from each \$7.50 or \$10.00 license issued is forwarded to the state to support animal population control; an additional \$.50 of each license issued is forwarded to the state to fund the state veterinary diagnostic laboratory.

**100 Years Ago...**

**CITY CLERK'S CASH ACCOUNT.**

To the Honorable Mayor and City Councils :—  
I present herewith an account of the amount received from fees, licenses and other sources for the year 1908 :

Dog licenses.—Received :	
503 males @ . . . . . \$2.00 . . . . .	\$1006.00
68 females @ . . . . . 5.00 . . . . .	340.00
23 Spayed fem. @ 2.00 . . . . .	46.00
1 male (part of year) . . . . .	1.00
	<u>\$1,393.00</u>

Paid out.	
C. H. Blake (hens killed) . . . . .	\$4.50
C. I. Richards (services) . . . . .	22.00
J. A. Morin (hens killed) . . . . .	1.50
Emma Burnham (hens killed) . . . . .	4.00
Joseph Carter (services) . . . . .	150.00
	<u>\$182.00</u>
Total amount received for dog license	\$1,393.00
“ “ paid out . . . . .	182.00
Balance . . . . .	<u>\$1,211.00</u>

Excerpt, relative to dog licensing revenues and expenses, from “City Clerk’s Cash Account” entry, 1908 Municipal Government Report

### **Uniform Commercial Credit Code filings**

Effective July 1, 2001, state laws relating to lien filings changed as New Hampshire moved to adopt and implement the National Model Act for UCC Revised Article 9. Town and city clerks no longer receive filings or changes for UCC's. The only new filings to be accepted by the City Clerk are hospital liens, town/city tax liens on manufactured housing, changes to any of these liens, and terminations for UCC's already on file with the City Clerk. These changes have significantly impacted revenues. Although the Secretary of State forwards cities and towns a portion of UCC filing fees now made with that office, Nashua's financing statement recording revenues, which were at \$35,439 in FY01, have steadily declined to the point that revenues are now one-third of what they were seven years ago. In FY07, financing statement recordings brought in \$19,200; in FY08 revenues slid further to \$11,755.

### **Recodification**

The City Clerk's Office awarded a contract to General Code Corporation (GCC) in June 2006 to recodify the City's Code of Ordinances, which was last done in 1987. The City Clerk worked closely with GCC on the project, which included a legal review, editing of drafts, comparison of existing ordinances with their appearance and organization in the new code book, creation of new traffic ordinance tables, review by city department heads, and adoption by the Board of Aldermen. Nashua's Revised Ordinances were re-published in February 2008. An online version is also available via the city website.

### **Vital Records**

In recent years, Nashua has issued more marriage licenses per year than any other city or town in the State of New Hampshire. A number of factors contribute to this activity: the City's growth; a 1997 change in state which allows a marriage license application to be filed in the office of any New Hampshire city or town clerk – not just the city or town where the applicants live or are to be married; a location near the state line; a location convenient to couples working in the area; and an internal policy that enables couples to obtain their licenses on the day of application. Nashua ranks second in the state in the issuance of all other vital records.

In NH, fees for the issuance of vital records are established under state law. The fee for a Marriage License is \$45 (RSA 457:29) of which \$38 is forwarded to the NH Department of Health and Human Services to support the Domestic Violence Grant Program (RSA 173:B-15). Only \$7 of the Marriage License fee is retained by the City of Nashua. A certified copy of a vital record event (birth, marriage, death) is \$12. Of this amount, \$8 is forwarded to the state in support of the Vital Records Improvement Fund established under RSA 5-C:23. Only \$4 of the certified record fee is retained by the City of Nashua. Revenues from certified copies of birth, death and marriage records were slightly lower than those of the preceding year: \$54,230 in FY08 vs. \$58,078 in FY07.

Effective January 1, 2008, NH began recognizing "the civil union of one man to another man or one woman to another woman" (RSA 457-A). Parties entering into a civil union are subject to the same requirements and conditions as pertain to parties entering into a marriage. During the first half of 2008, 19 Nashua residents were joined in civil unions.

**NASHUA'S VITAL STATISTICS**

<b>YEAR</b>	<b>DEATHS</b>	<b>MARRIAGES</b>	<b>BIRTHS</b>	<b>CENSUS</b>
1920	466	585	786	28,379
1921	426	464	853	
1922	434	393	814	
1923	485	410	789	
1924	418	435	870	
1925	426	485	800	
1926	408	462	812	
1927	447	426	749	
1928	418	498	757	
1929	417	518	708	
1930	410	485	699	31,463
1931	418	589	685	
1932	350	546	677	
1933	432	662	636	
1934	442	713	648	
1935	426	699	655	
1936	444	650	625	
1937	441	742	628	
1938	409	602	659	
1939	410	445	636	
1940	345	479	661	32,927
1941	410	532	755	
1942	399	586	874	
1943	413	447	876	
1944	411	441	793	
1945	375	564	789	
1946	414	951	1114	
1947	458	879	1347	
1948	464	795	1247	
1949	423	694	1192	
1950	470	665	1133	34,669
1951	448	692	1263	
1952	457	680	1179	
1953	418	649	1181	
1954	449	612	1232	
1955	484	616	1236	
1956	470	667	1318	
1957	492	624	1410	
1958	511	652	1447	

**NASHUA'S VITAL STATISTICS**

<b>YEAR</b>	<b>DEATHS</b>	<b>MARRIAGES</b>	<b>BIRTHS</b>	<b>CENSUS</b>
1959	494	649	1384	
1960	486	560	1437	39,096
1961	520	584	1500	
1962	481	567	1621	
1963	530	592	1577	
1964	554	670	1689	
1965	580	683	1627	
1966	569	709	1552	
1967	584	834	1706	
1968	627	876	1903	
1969	716	978	1911	
1970	671	911	2002	55,820
1971	677	960	2042	
1972	701	994	1864	
1973	622	858	1803	
1974	436	897	1857	
1975	474	873	1715	
1976	551	891	1737	
1977	600	848	1911	
1978	669	785	1871	
1979	716	805	1979	
1980	735	810	2105	67,865
1981	665	942	2167	
1982	665	1044	2227	
1983	753	923	2197	
1984	676	974	2308	
1985	720	1010	2595	
1986	665	916	2676	
1987	765	921	2874	
1988	690	900	3017	
1989	682	899	3059	
1990	704	827	2993	79,662
1991	684	732	2758	
1992	727	711	2638	
1993	735	702	2650	
1994	730	747	2608	

YEAR	DEATHS	MARRIAGES	BIRTHS	RESIDENT BIRTHS	CENSUS
1995	711	797	2550	1203	
1996	735	755	2418	1160	
1997	731	761	2386	1156	
1998	742	808	2282	1107	
1999	719	830	2258	1111	
2000	797	903	2298	1136	86,605
2001	722	1011	2266	1185	
2002	759	1011	2356	1221	
2003	714	996	2118	1103	
2004	763	973	2203	1149	
2005	704	893	2147	1181	
2006	758	821	2024	1168	
2007	731	831	1970	1117	
2008	737	859	1964	1060	

Deaths: All Nashua occurrences regardless of decedent's place of residence.

Resident Births: All births by Nashua mothers regardless of where they occurred.

## Retirements

The City Clerk's Office lost two long-term employees to retirement in January 2008: Deputy City Clerk Patricia Lucier and Deputy Voter Registrar Susan Waye. Though looking forward to retirement, both agreed to stay on past the 2007 holiday season to support the City Clerk's Office through the Presidential Primary Election and to offer a few weeks' training to their successors. Pat Lucier worked for the City of Nashua for over 36 years, more than 30 of those years as a municipal clerk.



She was an active member of the New Hampshire City and Town Clerks Association and the New England Association of City and Town Clerks. Sue Waye worked in the Clerk's Office for nine years. As Deputy Voter Registrar, she had responsibility over voter checklists and voter registrar training, supervised staff, and provided support for general office functions. Both will be missed, but we wish them many happy times in the years ahead.

**Elections**

The official results for the 2007 Municipal Elections and the 2008 Presidential Primary Election begin on the next page. I would like to take this opportunity to acknowledge the hard work of our 45 elected Ward officials, 36 appointed Ballot Inspectors, 18 Voter Registrars, and our Board of Registrars. These election officials begin arriving at the polls by 5 a.m. and stay as late as 10:30 p.m. In addition, I want to express my appreciation to the schools that host our polling places – the administrators, faculty and staff are always gracious hosts; to Public Works personnel who respond to our frequent requests to remove inappropriate political signage; to the Street Department employees who set-up and tear-down our voting booths; to all other municipal employees who have pitched in to assist our staff with the numerous calls for voter information; and to the local print and broadcast media for their efforts to educate voters about the candidates and our electoral process. I would also like to thank the Mayor and the Board of Aldermen for their support of the city’s programs pertaining to the conduct of elections and registration of city voters. Our voting process would not run smoothly without their dedication.

*Paul R. Bergeron  
City Clerk*

**100 Years Ago...**

Salaries Paid City Officials and Employees.

Mayor.....	\$1,500.00	per annum
*City Clerk.....	1,200.00	“ “
Assistant City Clerk.....	500.00	“ “
City Treasurer.....	500.00	“ “
Collector of Taxes.....	1,500.00	“ “
City Solicitor.....	750.00	“ “
City Physician.....	400.00	“ “
Overseer of the Poor.....	1,000.00	“ “
City Messenger.....	960.00	“ “
City Engineer.....	1,200.00	“ “
Members of Board of Health.....	100.00	“ “
Supt. of City Farm.....	600.00	“ “
Matron of City Farm.....	200.00	“ “
Supt. of Streets.....	1,200.00	“ “
City Marshall.....	1,200.00	“ “
Assistant City Marshall.....	1,050.00	“ “
Captain.....	1,050.00	“ “
Patrolmen.....	2.50	per diem
Police Court Justice.....	1,000.00	per annum
Associate Justice.....	300.00	“ “
Clerk of Police Court.....	600.00	“ “
Chief of Fire Department.....	1,200.00	“ “
Drivers and permanent men.....	84c.00	“ “
Call men.....	100.00	“ “
Chairman Board of Assessors.....	500.00	“ “
Clerk Board of Assessors.....	500.00	“ “
Other members Board of Assessors... ..	400.00	“ “
Appointed members of Board of Public Works.....	200.00	“ “

Clerk of Fire Commissioners.....	125.00	per annum
Other Fire Commissioners.....	100.00	“ “
Clerk Police Commissioners.....	125.00	“ “
Other Police Commissioners.....	100.00	“ “
Milk Inspector.....	200.00	“ “
Clerk of the Common Council.....	150.00	“ “
City Laborers.....	\$1.50 and 1.75	per diem

Excerpt from the 1908 Municipal Government Report

\*City Clerk also receives fees for making returns of vital statistics.

**Record of Returns**

**Nonpartisan Mayoral Primary: September 11, 2007**

\* The two top finishers will appear on the November 6th Municipal Election ballot.

Ward	John M. Gustin	Donnalee Lozeau*	Arthur John Matsis	Donald C. Davidson	James R. Tollner*
1	84	480	35	218	674
2	40	287	43	181	411
3	60	390	42	163	376
4	46	165	37	93	102
5	46	331	40	289	354
6	46	254	27	240	284
7	55	263	29	202	304
8	61	231	29	195	309
9	71	267	33	266	428
<b>Totals</b>	<b>509</b>	<b>2668</b>	<b>315</b>	<b>1847</b>	<b>3242</b>

Ward	David Rootovich	Spoiled	Write-ins	Ballots Cast
1	64	0	2	1491
2	37	8	0	962
3	48	9	1	1031
4	30	0	2	443
5	50	14	1	1060
6	42	0	1	851
7	78	0	0	853
8	24	0	0	825
9	84	16	1	1065
<b>Totals</b>	<b>457</b>	<b>47</b>	<b>8</b>	<b>8581</b>

Ward	Opening Voter Registration	Same Day Registration	Final Voter Registration	Ballots Cast	Turnout Percentage
1	5903	31	5934	1557	26%
2	5073	28	5101	1007	20%
3	4831	31	4862	1089	22%
4	3353	16	3369	475	14%
5	5493	13	5506	1125	20%
6	4386	24	4410	894	20%
7	4094	26	4120	931	23%
8	4808	17	4825	849	18%
9	5495	27	5522	1166	21%
	<b>43436</b>	<b>213</b>	<b>43649</b>	<b>9093</b>	<b>20.83%</b>

**Official Results -- Municipal Election -- Nashua, NH -- November 6, 2007**

[\*] denotes winner(s)

	1	2	3	4	5	6	7	8	9	Total
<b>Wards</b>										
<b>Total Ballots Cast</b>	2286	1434	1652	777	1723	1461	1542	1272	1787	<b>13934</b>
Absentee Ballots Cast	95	42	52	49	73	73	77	48	55	564
Beginning Vot. Registration	5929	5084	4845	3389	5529	4394	4133	4836	5543	43682
New Voter Registration	61	32	57	35	30	35	45	30	41	366
<b>Total Election Day Reg.</b>	5990	5116	4902	3424	5559	4429	4178	4866	5584	<b>44048</b>
Turnout Percentage	38.1%	28.0%	33.7%	22.7%	31.0%	33.0%	36.9%	26.1%	32.0%	31.6%

**Mayor (1)**

James R. Tollner	1167	710	749	298	775	608	706	628	928	6569
Donnalee Lozeau*	1107	712	880	468	941	831	808	628	826	7201

**Alderman-at-Large (3)**

Daniel Richardson	784	519	703	291	630	537	582	413	562	5021
Claire B. McHugh	1140	544	600	334	695	577	583	526	680	5679
Benjamin M. Clemons*	898	591	653	367	750	707	634	519	823	5942
Lori Wilshire*	1056	792	891	360	770	710	739	576	806	6700
Brian S. McCarthy*	1017	694	683	278	895	551	638	558	869	6183
write-in: Suzanne Marie Rak	39	14	24	7	22	16	13	16	19	170

**Board of Education (5)**

Robert G. Hallowell*	1159	654	766	375	807	685	746	683	896	6771
Richard A. Dowd*	1044	723	726	329	778	661	637	552	834	6284
Bernard Del Llano	941	605	734	308	681	571	546	488	743	5617
Steven G. Haas*	1267	842	873	388	851	730	783	648	953	7335
William Mosher*	947	559	632	347	785	650	614	534	806	5874
John "Jack" Kelley*	1133	724	760	379	826	708	757	574	889	6750

**Fire Commission (3)**

Kevin Gage*	1062	649	794	398	747	698	728	531	715	6322
Frank J. Guarino	856	542	581	288	723	562	528	482	899	5461
Ralph V. Kelloway, Jr.*	900	628	731	349	672	666	671	418	689	5724
Paul A. Garant*	1056	626	746	361	791	712	720	521	789	6322



Official Results -- Municipal Election -- Nashua, NH -- November 6, 2007

[\*] denotes winner(s)

Wards	1	2	3	4	5	6	7	8	9	Total
<b>Public Works (2)</b>										
Donald J. Dyer*	1256	765	883	454	1004	790	853	633	996	7634
Timothy Lavole*	1303	853	917	486	955	877	935	627	989	7942
<b>Public Works (1)</b>										
Robert "Bob" Canaway	402	268	253	175	453	304	355	278	428	2916
Tracy Pappas*	496	397	580	227	359	359	397	267	389	3471
Corey D. Genest	547	231	211	120	265	315	265	146	271	2371
Terry Dakin	126	113	148	80	124	95	113	69	97	965

Ward One	Ward Two	Ward Three
<b>Alderman (1)</b>		
Mark S. Cookson* 1195	Richard J. LaRose* 1135	Thomas McGreevy 336
Kathryn D. Vitale 960		Michael A. Tamposi, Jr* 692
		Daniel J. Paul 444
<b>Moderator (1)</b>		
Patricia Chadwick* 1621	Anne Moran* 1036	Arthur L. Barrett, Jr.* 1129
<b>Clerk (1)</b>		
Mary Poston* 1636	William A. Marshall* 1030	Diane Griffith* 1131
<b>Selectman (3)</b>		
Elaine Dorgan* 1324	Teresa Moler* 975	A. David Pierce* 910
Brooks Thompson* 1320	write-in: Virginia Hinkle* 19	Martha Barrett* 969
Nicholas Dahl* 1213	write-in: Carolyn Sirois* 11	Henry Klementowicz* 869

**Official Results -- Municipal Election -- Nashua, NH -- November 6, 2007**

[\*] denotes winner(s)

<b>Ward Four</b>		<b>Ward Five</b>		<b>Ward Six</b>	
<b>Alderman (1)</b>		<b>Alderman (1)</b>		<b>Alderman (1)</b>	
Marc W. Plamondon*	502	Michael J. Tabacko*	1284	Paul M. Chasse, Jr.*	727
Andrew Tempelman	210			Robert A. Dion	649
<b>Moderator (1)</b>		<b>Moderator (1)</b>		<b>Moderator (1)</b>	
David H. Davis*	589	Patricia D. Allan*	1183	write-in: Kenneth Gidge*	15
<b>Clerk (1)</b>		<b>Clerk (1)</b>		<b>Clerk (1)</b>	
Shirley L. Santerre*	608	Jean E. Fortier*	1205	write-in: Irene Whitmore*	3
<b>Selectmen (3)</b>		<b>Selectmen (3)</b>		<b>Selectmen (3)</b>	
Clarence Krammes*	414	Nelson S. Allan*	930	John J. Madigan*	872
Henry Labine, Jr.*	485	Paul Pellerin*	912	James Gately*	693
write-in: James Barnett*	12	Anne L. Hostage*	975	R. Jay Corbin*	717
<b>Ward Seven</b>		<b>Ward Eight</b>		<b>Ward Nine</b>	
<b>Alderman (1)</b>		<b>Alderman (1)</b>		<b>Alderman (1)</b>	
Richard P. Flynn*	757	"Dave" MacLaughlin*	946	Jeffrey T. Cox*	876
June M. Caron	721			Gregory Williams	793
<b>Moderator (1)</b>		<b>Moderator (1)</b>		<b>Moderator (1)</b>	
Donald H. LaChance*	1139	write-in: Gene Anderson	22	write-in: Don Dillaby	13
<b>Clerk (1)</b>		<b>Clerk (1)</b>		<b>Clerk (1)</b>	
Valerie Denault*	1142	write-in: Margaret Anderson*	23	Ann A. Corbett*	1208
<b>Selectmen (3)</b>		<b>Selectmen (3)</b>		<b>Selectmen (3)</b>	
Anne Sirois*	1001	write-in: Linda Bolmarcich*	13	Kay Potfora*	975
Edward R. Jean*	971	write-in: Mary Ann Melizzi-Golja*	12	Patricia Moreau*	1005
write-in: June Caron*	12	write-in: Eric Schneider*	4	Evelyn Dailey*	964

Presidential Primary Election -- January 8, 2008  
Official results after recount

President of the United States - Republican

Ward	1	2	3	4	5	6	7	8	9	Nashua Total	Statewide Total
Hugh Cort	0	0	0	1	0	0	0	0	0	1	35
John Cox	0	0	0	0	0	1	0	0	0	1	39
H. Neal Fendig, Jr.	0	0	0	0	0	0	0	0	0	0	13
Daniel Gilbert	0	1	0	1	0	0	0	0	0	2	35
Rudolph W. Giuliani	126	134	95	55	138	110	78	129	127	992	20,344
Albert Howard	1	0	0	0	0	0	0	0	0	1	43
"Mike" Huckabee	156	161	124	60	138	121	118	110	135	1,123	26,916
Duncan Hunter	9	5	16	6	8	4	2	1	11	62	1,192
Alan Keyes	0	0	1	3	2	1	1	2	1	11	205
Mark Klein	0	0	0	0	0	0	1	0	0	1	16
Stephen W. Marchuk	0	0	0	0	1	1	2	0	0	4	127
John McCain	702	527	479	169	607	363	346	512	611	4,316	88,713
James Creighton Mitchell, Jr.	0	0	0	0	0	0	0	0	1	1	26
Cornelius Edward O'Connor	0	0	0	0	0	0	0	0	0	0	46
"Ron" Paul	120	116	126	82	116	92	108	113	115	988	18,346
Mitt Romney	720	552	448	213	665	366	387	505	606	4,462	75,675
Jack Shepard	1	0	0	1	0	0	0	0	0	2	28
Vermin Supreme	0	0	0	0	0	0	0	0	1	1	43
Thomas G. Tancredo	1	1	0	6	11	8	12	23	13	75	63
Fred Thompson	16	19	20	6	11	8	12	23	13	128	2,956
"Vern" Wuensche	0	1	0	0	0	0	0	0	0	1	36

Vice President of the United States - Republican

Ward	1	2	3	4	5	6	7	8	9	Nashua Total	Statewide Total
John S. "Jack" Barnes, Jr.	247	224	226	120	258	193	179	178	231	1,856	40,267

Presidential Primary Election -- January 8, 2008  
Official results after recount

President of the United States - Democratic

Ward	1	2	3	4	5	6	7	8	9	Nashua Total	Statewide Total
"Joe" Biden	5	9	3	2	8	5	5	6	1	44	638
Richard Edward Caligiuri	2	2	0	3	4	3	2	2	1	19	253
Kenneth A. Capalbo	0	1	2	0	0	0	0	0	0	3	108
Hillary Clinton	1,021	773	788	683	955	967	859	789	881	7,716	112,404
"Randy" Crow	0	0	2	1	0	1	2	1	0	7	37
"Chris" Dodd	2	0	2	1	1	0	4	1	2	13	205
John Edwards	439	290	338	164	374	333	295	291	390	2,914	48,699
Mike Gravel	8	1	6	1	7	5	5	5	4	42	404
Henry Hewes	0	0	0	1	0	0	0	0	0	1	17
William C. Hughes	1	0	0	0	0	0	0	0	0	1	16
D. R. Hunter	1	1	0	0	0	0	0	0	0	2	95
William "Bill" Keefe	1	0	0	0	2	0	0	0	0	3	51
Caroline P. Killeen	0	0	0	0	1	0	0	0	0	1	11
"Tom" Koos	0	0	0	0	0	0	0	0	0	0	10
Dennis J. Kucinich	14	21	20	14	8	7	12	12	12	120	3,891
Dal LaMagna	0	0	0	0	1	0	0	0	0	1	8
"Tom" Laughlin	0	0	0	1	0	0	0	0	2	3	47
Barack Obama	744	666	637	416	673	520	480	681	786	5,603	104,815
"Bill" Richardson	81	62	101	35	72	45	56	53	58	563	13,269
O. Savior	0	0	0	0	0	0	0	0	0	0	30
Michael Skok	0	0	0	0	0	0	0	0	0	0	32

Vice President of the United States - Democratic

Ward	1	2	3	4	5	6	7	8	9	Nashua Total	Statewide Total
William Bryk	136	122	155	184	157	190	156	132	136	1,368	22,965
Raymond Stebbins	419	355	341	337	423	384	411	356	421	3,447	50,485

Presidential Primary Election -- January 8, 2008  
 Official results after recount

	1	2	3	4	5	6	7	8	9	Nashua Total	Statewide Total
<b>REGISTERED VOTERS</b>											
<b>Ward</b>											
<b>Ballots Cast</b>											
Rep - regular	1,814	1,501	1,265	612	1,679	1,040	1,019	1,361	1,584	11,875	229,546
Rep - absentee	60	38	64	21	34	29	57	43	56	402	11,493
Rep - total	1,874	1,539	1,329	633	1,713	1,069	1,076	1,404	1,640	12,277	241,039
Dem - regular	2,240	1,789	1,840	1,336	2,085	1,815	1,674	1,786	2,090	16,655	273,384
Dem - absentee	102	55	78	54	50	100	77	67	78	661	15,288
Dem - total	2,342	1,844	1,918	1,390	2,135	1,915	1,751	1,853	2,168	17,316	288,672
<b>Names on Checklist</b>											
Republican	2,005	1,811	1,428	782	1,826	1,122	1,338	1,518	1,559	13,389	271,220
Democratic	2,166	1,820	1,845	1,697	2,045	1,856	2,019	1,817	1,825	17,090	258,776
Undeclared	2,248	1,943	2,068	1,395	2,102	1,860	1,207	2,095	2,676	17,594	357,688
Total	6,419	5,574	5,341	3,874	5,973	4,838	4,564	5,430	6,060	48,073	887,684
<b>Number of persons who registered to vote at the polling place on Presidential Primary Election Day</b>											
	225	204	234	278	236	234	199	233	284	2,127	61,712
<b>Number of Undeclared voters declaring a party then voting Republican or Democratic on Presidential Primary Election Day</b>											
Republican	721	547	412	314	730	377	545	495	562	4,703	75,522
Democratic	1,127	859	701	574	1,037	691	888	713	914	7,504	121,515
<b>Number of Undeclared voters declaring a party and then voting on Presidential Primary Election Day who returned to Undeclared status before leaving the polling place</b>											
	1,345	923	748	501	1,056	731	645	804	1,224	7,977	138,339

## COMMUNITY DEVELOPMENT DIVISION

**Director**  
**Business Coordinator**  
**Clerk-Typist**

**Katherine Hersh, AICP**  
**Jean Lyons**  
**Jill Prince**

### **Mission**

The mission of the Community Development Division (CDD) is to guide the City of Nashua and its citizens in its pursuit of a clear vision for its future and to provide the framework and mechanisms for the city and private sector to implement that vision.

### **Brownfields**

The division continues to have the professional services of a Brownfields Program Manager, who provides technical environmental expertise on all environmental issues with regard to contaminated sites; is responsible to assure the best technical decisions by the City regarding contaminated sites; and provides technical expertise to the City on redevelopment strategies. The Program Manager is the Division's liaison to the NH Department of Environmental Services (NH DES), US Environmental Protection Agency (US EPA) and other agencies for all environmental issues. The Program Manager is also responsible for planning, implementing, tracking, and reporting all activities associated with US EPA funded Brownfields grants, to assist in pursuance of additional grant funding, and to manage other projects as appropriate.

In FY08 the Brownfields Program Manager continued to work to advance the City's Brownfields Program by maintaining and enhancing relationships among State and local agencies, community organizations, and other public and private entities to promote the redevelopment of Brownfield sites. The Brownfields Program Manager continued to provide environmental oversight for the cleanup and redevelopment of the Dow Chemical site and monitored the status of several other privately owned hazardous waste sites including the Mohawk Tannery, Beazer East, and Beebe Rubber.

During FY08, the Brownfields Program Manager worked with:

- Other City departments to facilitate environmental assessments;
- The Division of Public Works to coordinate with the US EPA and the property owner of the Mohawk Tannery for the replacement of the sewer line near the lagoons of tannery sludge material;
- The City Treasurer to investigate the environmental status of selected properties to determine the appropriateness of tax deeding;
- The Community Development Division to perform due diligence on parcels purchased for the extension of the downtown rail trail; and
- The Business and Industrial Development Authority to provide environmental assessments of two parcels of land on Bridge Street, paving the way for future redevelopment.

FY 08 was a successful year for grants in the City's Brownfields Program. In May 2008 the NH DES awarded the City \$200,000 toward clean up of the City-owned Boiler House. HUD also awarded the City \$2,000,000 to clean up and redevelop the Boiler House. Another portion of the Riverwalk will also be developed in part due to the asbestos remediation that took place at the Nashua Public Library in October 2007. The Brownfields Program Manager worked with Great American Downtown and secured \$100,000 from the McLean Foundation to redevelop a half acre area into an inviting greenspace that extends the Riverwalk on the southern side of the Nashua River.

### **Riverwalk**

The City of Nashua, its citizens and its leaders, have envisioned downtown riverfront walkways for over 25 years, as is noted in the 1983, 1991 and 2003 downtown master plans. The public access easement behind Clocktower Place was deeded to the City in 1989; the lower Heritage Trail behind the library was completed in 1994; Le Parc de Notre Renaissance Francaise was completed in the late 1990s.

The Seniors Walk, a section of the Riverwalk along the length of the Senior Activity Center and the elderly housing constructed by the Division of Public Works, was dedicated in October 2007.

The restoration of the historic 1902 Pratt truss bridge, known in Nashua as the Cotton Transfer Bridge, into a pedestrian walk was completed in November 2007. The City received approximately \$800,000 of federal Transportation Enhancement funds to restore the bridge and the city contributed the 20% match. The bridge connects the north and south sides of the Nashua River between Clocktower Place and the Cotton Storage Bridge.

### **Rotary Common**

The City has envisioned the reclamation of the former International Paper Box Machine Company (IPBM), located on Main Street at Salmon Brook, for many years. In response to urging by the City, the property was purchased by the NH Department of Transportation as mitigation for the expansion of the F.E. Everett Turnpike. Representatives from the Division met with the NH DOT Commissioner Carol Murray in 2003 with a concept of creating a park at the degraded site. In FY05 the Rotary Club of Nashua chose this project to celebrate the 100<sup>th</sup> anniversary of Rotary International. They donated \$100,000 toward the park and were successful in convincing Congressman Charles Bass to fund the division's request at the level of \$250,000.

The project is a joint effort between CDD and DPW. CDD is responsible for the planning and DPW is responsible for the construction. The park has a rich industrial history, which triggered substantial archeological review. This delayed the start of the project. Thanks to diligent efforts by both DPW and CDD, construction of Phase 1 began in Fall 2007 and was completed in June 2008.

### **Commuter Rail**

Significant progress occurred in the City and State's quest to reinstate commuter rail to the State of NH through Nashua. The Division, in collaboration with Governor Lynch's office, the Nashua Regional Planning Commission, and the NH Department of Transportation, was instrumental in the passage of liability cap legislation, a critical step to move forward. The CDD Director represents the Mayor on the Rail Transit Authority. Negotiations continue with Pan Am Railways to formulate and finalize agreements needed to implement commuter rail.

### **Sculpture Symposium**

The Community Development Division teamed up with City Arts Nashua, the Nashua Area Artists Association and the Andres Institute of Art to organize Nashua's first Sculpture Symposium. Four international artists from Cuba, Ireland, Vietnam and the Czech Republic joined John Weidman from Brookline NH to each create an outdoor sculpture for the City. The artists were hosted for their three-week stay by local families and worked daily at space in the Millyard generously donated by NIMCO.

Frida Rota by Tomas Oliva from Cuba was dedicated by Mayor Donnalee Lozeau on June 16, 2008. The other four sculptures will be installed and dedicated throughout the summer and fall.

Many, many volunteers contributed their time and talents to make Nashua's first symposium a great success, including donations of food, structural design of the bases, installation of the sculptures and materials.



*Mohawk Tannery*



*Frida Rota by Tomas Oliva, Cuba  
Sculpture Symposium 2008*





*Rotary Common*



*Boiler House*

## **CODE ENFORCEMENT DEPARTMENT**

### **Manager**

(Retired January 2008) **Laura Games, Esquire**

(As of April 2008) **Nelson Ortega**

### **Code Enforcement Officer**

(Until April 2008) **Nelson Ortega**

### **Code Enforcement Officer**

**Thomas Malley**

### **Mission**

The mission of the Code Enforcement Department is to assure compliance with city housing and zoning ordinances in order to protect the health and safety of the community, to protect the environment, to maintain property values and to promote an aesthetically pleasing environment.

### **Highlights of Fiscal Year 2008**

During the period July 1, 2007 to June 30, 2008 the department had the following enforcement activity:

- Housing – Approximately 3000 inspections were conducted with 2000 warnings/ violations being issued
- Zoning/Building/Site Plan – More than 457 violations were issued

### **Activities Directly Related to Goals**

Endeavor to be as proactive and efficient as possible in investigating and addressing code enforcement issues.

- The Code Enforcement Department continues to conduct drive-by inspections for zoning violations. If a building starts to look dilapidated, an inspection for housing code violations is scheduled.

Continue to work with other departments and agencies to coordinate enforcement actions and to create innovative resolutions whenever necessary (Environmental Health, Police, Fire, Assessing and Public Works).

- Code Enforcement works with the NH Department of Environmental Services in coordinating wetland and wetland buffer enforcement actions on the local level.
- The Department provides technical support to the City's Legal Department regarding outstanding litigation.
- The Code Enforcement Department continues to work with Community Services when a building may be condemned and ordered vacated so if people may be homeless as a result of the condemnation, appropriate resources will be made available if necessary.
- The Department works with the Solid Waste and Assessing Departments to resolve zoning and building issues



*Overgrown yard*



*Unregistered Cars*



*Trash in Yard*



*Illegal Exit*



*Wiring/Living Conditions*



*Trash*

Increase public awareness regarding zoning, housing and building code restrictions through the media, public information brochures, neighborhood meetings and personal contact.

- Code Enforcement currently participates in the Tree and Ledge Streets Community Revitalization Partnership Program. This is a cooperative effort between Urban Programs, the Police Department and the general community that seeks to revitalize this area through increasing economic opportunities, expanding home ownership and reducing crime through cooperative, coordinated services from both the public and private sectors.
- Code Enforcement participates with the French Hill Crime Watch group and addresses housing and zoning issues brought to our attention by the group.

- The Code Enforcement Department continues to increase public awareness regarding housing and zoning ordinances by distributing educational brochures on Housing Code Enforcement, Nashua's Sign Laws, Land Use Restrictions in Residential Zones and Code Enforcement Services. In addition, an appropriate brochure is sent out with each Notice of Violation.
- Code Enforcement attends neighborhood meetings, gives informational presentations and distributes educational material after working hours whenever requested.

Continue to work with Urban Programs and social service agencies to help solve housing code problems.

- The Department refers persons in need of financial resources in order to fix up their properties to the Urban Programs Department, Neighborhood Housing Services of Greater Nashua and Greater Nashua Habitat for Humanity. The Department also refers persons who need other assistance to the appropriate social service agency.

## **NASHUA CONSERVATION COMMISSION (NCC)**

**Chair**

**Vice chair**

**Clerk**

**Treasurer**

**Alternate**

**Planning Liaison**

**Aldermanic Liaison**

**Dr. Melvin Meyer**

**Mark Newhall**

**Richard Gillespie**

**Nicholas Frasca**

**Peter Temperino**

**Christopher Sullivan**

**David MacLaughlin**

### **Overview**

The mission of the Nashua Conservation Commission (NCC) is to protect Nashua's natural resources per NH RSA Chapter 36A and the City's Wetland Ordinance. The NCC works with State agencies and other City offices to review the environmental impacts of proposed activities in the protected wetlands and their buffers by utilizing an application process.

The Commission inspects, performs studies, evaluates proposals, and makes recommendations on project applications from homeowners, developers, businesses, and the City's Public Works Department. The reviewed projects typically involve proposed wetland crossings or requests to perform work in the wetland or wetland buffer. The Commission also monitors and responds to reports of violations such as cutting of trees in the buffer, dumping of trash or yard wastes into the wetlands, or encroachment into the buffer.

Any activity which may impact a wetland or wetland buffer is required to be reviewed by the NCC. The Applicant typically meets with city Planning staff to discuss the proposed work and application procedures. The application is placed on the NCC agenda and is presented at the next meeting where the conceptual work is discussed. A site walk occurs after this meeting to familiarize the NCC with the site. The application is then discussed in detail at the next meeting and a recommendation is made to the Zoning Board of Adjustment. Approval generally includes stipulations and may include mitigation measures. The Applicant then goes before the Zoning Board and must receive a Special Exception prior to any work being conducted in the wetland or buffer.

The NCC also acts as a steward of the conservation lands, some of which are owned by the City and some are easement rights for conservation purposes. The NCC also makes recommendations on the use of the Land Conservation Fund which is derived from the Current Use Tax for conservation purposes. This fund was established to enable the City to acquire and conserve additional land for the benefit of Nashua's citizens and to protect the City's natural resources.

The NCC is also responsible for the Shade Tree Program that provides shade trees at minimal cost to Nashua residents and free trees to homeowners in inner-city areas that qualify. A total of 6 trees were provided last year to residents. Interested residents should contact the Park and Recreation Department.

### **Projects**

Significant projects reviewed during Fiscal Year 2008 include the following:

- The City of Nashua Public Works Department sought approval to install new CSO (combined sewer overflow) structures in the buffer of the Nashua and Merrimack Rivers. The upgrades are required by the federal EPA as part of the mandates to improve water quality in those rivers. The applications were required because the Nashua and Merrimack Rivers are considered prime wetlands under Nashua's regulations. A favorable recommendation was given.
- Keyspan Corporation proposed to install a ground water remediation system at their Bridge Street facility. The site, adjacent to the Nashua River, has a long history of contamination dating to its use as a coal gasification plant during the early 1900's. A system of wells would be used to pump out the contamination into storage tanks for offsite disposal. A favorable recommendation was provided.
- Pennichuck Corporation proposed improvements to inlets and overflow structures at Tinker and Harris Ponds, major components of the public drinking water system of Nashua. The improvements are designed to reduce stormwater flow from the Everett Turnpike and to increase the volume of the ponds. A favorable recommendation was provided.
- Groton Road Development LLC. is proposing a conservation subdivision in the area of an old gravel pit off Groton Rd. Part of the plan includes an 8-ft. wide paved path along Groton Road in front of the development, continuing eastward to connect with the City's Southwest Park (Yudicky Farm). Portions of the path would be in the 40-ft wetland buffer. A formal application has not been made at this date but conceptual

agreement has been reached between the Commission and the developer on the route to be followed.

- The owners of WSMN radio station applied to construct three new radio towers on land off West Hollis St. adjacent to the Nashua River. The project was before the Commission because of impacts to several small wetlands on the site and the 75-ft buffer of the Nashua River. A favorable recommendation was given that included monetary mitigation.

Numerous small projects were reviewed by the NCC during the year, most involving very minor or temporary impacts to wetlands or their buffers. These projects included placement of a dock on the Nashua River, removal of asbestos by hand along the Merrimack River, maintenance of wetlands for residential construction, and installation of a storage shed at a private residence. Enforcement of regulations has increased significantly due to the concerted efforts of the City's Code Enforcement Department. Numerous notices of violations of wetland regulations were sent to landowners and legal proceedings are underway in several instances.

### **Other NCC Activities**

During the latter part of 2006, the NCC contracted with Moosewood Ecological Services of Harrisville, NH to prepare a Natural Resources Inventory (NRI) for the City of Nashua. This significant effort was completed in early 2007 and contains data and maps identifying several categories of natural resources such as water, ecological, agricultural and forest in Nashua. The Commission has been actively analyzing the information in the NRI in order to identify parcels of significant conservation interest, the intent being to obtain easements or purchase parcels outright using the Land Conservation Fund. They have narrowed the search to about 10 properties and are presently seeking a contract with a company or organization to assist in the negotiations with property owners. The Commission's recommendations will eventually be presented to the Board of Aldermen who must approve any use of the Land Conservation Funds.

Dr. Mel Meyer was re-elected as Chairman of the NCC and the remaining slate of officers stayed the same as well. The Commission is actively seeking new members to become involved in the preservation of Nashua's natural resources. Interested candidates are asked to contact City Hall.

### **Continuing Education**

NCC members attend the New Hampshire Association of Conservation Commissioners annual meeting and education sessions in November of each year. In addition, members of the Commission attend a variety of environmentally oriented workshops and training sessions throughout the year.

### **Land Conservation Committee**

In 2002, the City designated public lands whose primary purpose is protection of natural resources as conservation lands. The NCC was given the authority to develop stewardship plans for conservation lands. The Northwest Conservation Land was

purchased with funds from various sources including the State LCHIP program. A stipulation of the funding requires that a report be prepared each year on the condition of the land and that the boundaries of the land be walked to identify any incursions or violations. The Commission walked the boundary in early December and the report has been sent to the State.

## **MINE FALLS PARK ADVISORY COMMITTEE**

2008 was a good year for Mine Falls Park despite the massive rainfall. The park at this time is well maintained and very clean.

In January, 2008 we held officer elections and accepted committee volunteers to be Trail Day planners. The job of planning is actually every committee member's responsibility. This way we all share a type of ownership of the park.

Two major HUD projects were completed this year: 1) the gate house restoration and 2) the North 7<sup>th</sup> Street Bridge. Both projects were major improvements to the park. The N 7<sup>th</sup> Street Bridge opened up a new area in the park and made it easier to move around. In addition to the bridge, we also built a staircase that connects the canal trail at the top to Spine Rd. at the bottom. It is located about 600 feet west of the N 7<sup>th</sup> St. Bridge. The Committee chose to name the staircase trail, the Fox Trail. These two additions make access to the soccer fields very easy.

The gate house is restored and there are plans to make it an educational center. The building is an historical plum for the park.

The committee spent time and effort in surveying the park with an eye toward safety issues. Trees were removed from underneath the Lincoln Park bridge and other dead or dying trees that were along the trails were removed to protect park users from possible harm. The park has been GPS surveyed with a map given to the Police and Fire Departments. This is a locator system that allows for a quick location in case of an emergency. We added two new GPS trails this year – purple and orange. The other trails are red, yellow, blue, and green. A majority of the park is surveyed at this time for emergency purposes.

There were several other major accomplishments this year. One was the adoption of a new Mine Falls Park logo. It is simple, yet gets the point across. Other projects included the first overflow bridge repair, and attacking an invasive weed both in the canal and on some trails. While we considered treating the milfoil with a poison, the plan was vetoed by the Fish and Game. It was suggested that we harvest the weed. This process will help keep it in check but will not destroy it. We may have better luck with eliminating garlic mustard weed that has invaded the Whipple Street entrance. Once we identify the plant it can be either pulled out by the roots or be treated with the common weed remover Roundup.

Once again, we attempted to solve the run off problem of water pouring down from the parking lots at NHSS and into the Mill Pond. The force of the water creates major erosion and destroys trails. We built a gabion and several check dams only to have them destroyed by the major run-off. We attempted to solve this problem on two other trail days this year but it proved a waste of time and effort and was back breaking work. We have turned this project over to the city engineers to see what can be done to curb the force of the water. Hopefully, in 2009 the problem will be solved by the city engineers.

Several trails were partially rebuilt in order to curb the erosion. There are some other trails that need this same treatment but we ran out of time to do the work. It has been suggested that we cover the roots on the trails with stone dust to help prevent erosion. This will be a major effort in 2009 with a lot of planning to be done as to what is the most effective design to accomplish our goal.

The committee has some concerns that require the help of the city in solving.

1. Unleashed dogs in the park ,
2. Too many dogs in the park
3. Dog owners who do not properly pick up after their dogs and dispose of the waste.
4. Police presence in the park for safety and to help monitor the dog problem.

2008 was a good year for the park and the committee! Many dedicated people worked to improve and maintain this gem. The Park and Recreation superintendent, Nick Caggiano, was always there to guide and assist us. He is wealth of knowledge and expertise. Our Conservation Commission representative, Dick Gillespie, had great ideas on park maintenance that he shared and helped implement. Member Steve Davis single-handedly organized the sponsors and gift cards for the people who work on Trail Days. Mark Soucy with his ever present notebook was a major factor in designing and implementing Trail Days. Sherm Sewell acted as caretaker to the park and kept us informed of work to be done through e-mails and photographs. Sean Neary, Vice-chairman, was the architect for the new staircase and a major park advocate. Leo Parker, Mike Dillon, and Joshua Segal led Trails Days and accomplished a great deal that kept the park in pristine condition. Greg Andruskevich, Brian Bakker, William Luers, and Scott Rogers, all new members of the committee, have already shown great drive and ambition and a sense of caring for the park. The terms of Jodi Michon and Jim Laliberte expired this year and both have moved on to other projects. Both will be greatly missed. There are a few members of the committee who are able to provide some history to the new members. This practice is a necessary element for continuity in the care of this gem of Nashua.

*Peter D. Testa, Chairman MFPAC*



## **NASHUA HISTORIC DISTRICT COMMISSION (NHDC)**

<b>Mayor (Ex-Officio)</b>	(End of Term January 2008) <b>Bernard Streeter</b> (Elected January 2008) <b>Donnalee Lozeau</b>
<b>Chair</b>	(Resigned September 2007) <b>Roberta Woitkowski</b>
<b>Acting Chair, Registered Architect</b>	<b>Michael Findley</b>
<b>Resident, Historic District</b>	<b>Randall Wilbert</b>
<b>Local Non-Profit Historic Organization</b>	<b>Frank Mellen</b>
<b>Nashua City Planning Board</b>	<b>William Slivinski</b>
<b>Alternate</b>	<b>Robert Sampson</b>
<b>Alternate</b>	<b>William Hooley</b>
<b>Alderman</b>	(End of Term January 2008) <b>Gregory Williams</b> (Elected January 2008) <b>Michael Tamposi</b>
<b>Alderman Alternate</b>	(End of Term January 2008) <b>Daniel Richardson</b> (Elected January 2008) <b>David MacLaughlin</b>

### **Overview**

Nashua's Historic District preserves a unique part of our City's heritage. To save both the heritage and property values within the District, a Historic District Commission and rules were established by City Ordinance. These rules and a required review by the Commission of proposed changes apply to all residential and commercial buildings, however used, within the District. In addition, all proposed changes for alterations, additions and new construction must conform to the Secretary of the Interior's Standards of Rehabilitation.



Abbot-Spalding House, 1 Nashville Street

Approval is not required for:

- Ordinary maintenance and repair, siding or painting as long as it does not alter or destroy any of the architectural features of the building,
- Roofing or re-roofing, providing the roof plane remains the same,
- Storm windows and doors as long as the existing architectural elements are left intact.

The Historic District Commission's approval of changes to appearance does not, however, eliminate the need for a Building Permit. Nashua's Historic District Commission is committed to an orderly and reasonable process for saving our heritage.



## **Summary**

With technical assistance from Planning Department staff, during Fiscal Year 2008, the NHDC reviewed and acted upon 8 building permit applications.

## **PLANNING DEPARTMENT**

### **Planning Director**

**Roger L. Houston, AICP**

### ***Development Review Team***

**Deputy Manager Development Review  
Department Coordinator**

**Michael Yeomans, AICP  
Christine Webber**

### ***Zoning and Land Use/Sign Permit Team***

**Deputy Manager Zoning  
Administrative Assistant II, Zoning  
Planner I**

**Carter Falk, AICP  
Linda Panny  
Marcia Wilkins**

### ***Planning and Environmental Team***

**Deputy Planning and Environment Manager  
Planner II**

**Lucy St. John, AICP  
Christopher Sullivan, ASLA**

## **Mission**

The mission of the Planning Department is to provide the regulatory framework and leadership to guide the city in the process and maintenance of its vision and support of its respective boards and commissions.

## **Overview**

The Nashua Planning Department experienced another busy year in Fiscal Year 2008 with numerous plan approvals, construction activity, significant implementation of the Master Plan, continued implementation of the Land Use Code, and lastly, the annual Capital Improvements Plan.

The Planning Department provides technical expertise and services in an advisory capacity as staff to the Nashua City Planning Board (NCPB), the Zoning Board of Adjustment (ZBA), Capital Improvements Committee (CIC), Nashua Historic District Commission (HDC), the Nashua Conservation Commission (NCC) and the Traffic Committee. In addition to its regular daily functions and responsibilities including assistance to citizens, landowners and developers, the Department provided assistance to and initiated the following processes, projects, reports, analyses, and studies.

## **Staff Reports**

The Department completed 134 detailed reports or reviews on conditional use permits, site plans, minor site plans and subdivision plans for the NCPB. The applicable reports are delivered to the NCPB prior to the meeting date. This process gives the Board better information to assist them in their decision process. The Department prepared ZBA reports on use variances to aid in their decision process. The Department processed 111 ZBA applications for variances, special exceptions, rehearing requests and equitable waivers.

### **Capital Improvements Program**

The Department is the primary agency responsible for providing staff support to the Capital Improvements Committee, which coordinates and prepares the Capital Improvements Budget and Six-year Plan. The Committee is a subcommittee of the NCPB established by City Charter, Chapter 77a that annually recommends a fiscal year capital improvements program outlining long-range needs and anticipated expenditures.

### **Bond Rating Preparation**

The most current statistics available were compiled by the Director and the planning staff in preparation of Nashua's Official Statement including history, population, economy, planning and development, housing costs, employment base, largest employers, retail sales, unemployment, building permits, and state tax receipts. This information and that contained in the Capital Improvements Plan were contributing factors in the City obtaining a favorable interest rate on its bond issues and saving the City on interest payments.

### **Transportation**

The Department continues to be an active member of the Nashua Area Transportation Study (NATS) Technical Advisory Committee. This committee membership consists of representatives from the region's municipalities and the state/federal transportation departments.

### **Land Use and Sign Permits**

The Zoning and Development Review Teams reviewed 907 land use permits and 71 sign permits as part of the land use sign permit process, in addition to responding to numerous telephone inquiries and requests for information. The permits are reviewed for conformance to subdivision, site plan and zoning approvals, as well as the land use ordinances under the Department's jurisdiction.

### **Permit Software**

The Department continues to provide key assistance in the process of working with the consultant and the Information Technology Department on the continued implementation and fine tuning of the CityView permit software system for the Department and the entire Community Development Division.

### **Special Projects**

The Department provided technical assistance to the Division Director in the Rotary Common park project on South Main Street. The design and the construction for the first phase of the project were completed in June 2008.

The Department also assumed the responsibility of completing the Cotton Transfer Bridge project previously started by the Urban Programs Department. This restoration and rehabilitation of this former cotton transfer bridge provides a key future pedestrian link across the Nashua River. It also serves to preserve a unique structure within the Historic Millyard National Register of Historic Places. The Department secured additional easements from Clocktower Place I and II residential project and had them accepted. The City also secured the ownership of the bridge and commenced bid for construction of the project. Construction started in January within budgeted funds in November 2007.



Cotton Transfer Bridge (aka Pratt Truss Bridge)

## **NASHUA CITY PLANNING BOARD (NCPB)**

**Chair**

**Vice Chair**

**Secretary**

**Member**

**Member**

**Member**

**Alternate Member**

**Alternate Member** (to March 31, 2008)

**Mayor's Representative Member**

**Ex-Officio Member**

**Ex-Officio Member**

**Aldermanic Representative Ex-Officio**

**Alternate Aldermanic Representative Ex-Officio**

**Ken Dufour**

**William P. Slivinski**

**Robert H. Canaway**

**Mike Lowe**

**Daniel Latham**

**George Torosian**

**Cynthia Overby**

**Peggy Trivilino**

**Jody Wilbert**

**Mayor Donnalee Lozeau**

**Steve Dookran, City Engineer**

**Richard LaRose, Alderman**

**Benjamin Clemons, Alderman**

### **Overview**

The NCPB is a City Board comprised of appointed and ex-officio members charged with assessing various City policies and programs. The Board advises the Board of Aldermen regarding public facilities and capital projects or improvements and formulates recommendations on directing the future growth of the City. Preparation and implementation of the City Master Plan are primary responsibilities of the Planning Board. The Planning Board also has legal duty for the review and approval of all plans for the subdivision of land, and all site plans for any new or expanded multi-family, commercial, industrial facilities and other non-residential developments.

### **Summary**

During Fiscal Year 2008, the NCPB, with assistance from their appointed and budgeted Planning Board staff (Roger L. Houston, Michael Yeomans, Lucy St. John, Christine Webber, Marcia Wilkins and Christopher Sullivan), reviewed and approved 6 conditional use permits, 24 subdivisions of which one was denied, and 104 site plans and amendments of which one was denied. The NCPB also considered numerous resolutions and ordinances and sent recommendations regarding them to the Board of Aldermen and its applicable committees.

## **URBAN PROGRAMS DEPARTMENT**

<b>Scott Slattery</b>	<b>Manager</b>
<b>John Slebodnick</b>	<b>Project Administrator</b>
<b>Robert Rice</b>	<b>Project Administrator</b>
<b>Linda Jeynes</b>	<b>Urban Programs Support Specialist</b>
<b>Sandra Hurd</b>	<b>Grants Administrator/Lead Program Intake Specialist</b>
<b>Carrie Ann Johnson</b>	<b>Lead Program Manager</b>
<b>Joan Ilg</b>	<b>Lead Program Coordinator</b>
<b>John Bois</b>	<b>Lead Program Project Administrator</b>
<b>David Sullivan</b>	<b>Lead Program Project Administrator</b>
<b>Mark Sousa</b>	<b>Transit Manager</b>
<b>Louise Woodworth</b>	<b>Transit Financial Coordinator</b>

### **Mission**

The mission of the Urban Programs Department (UPD) is to provide financial and technical resources to individuals and local groups to improve living conditions and access to job and resources, primarily for those of lower income and those with disabilities.

### **Background/Overview**

The activities of the Urban Programs Department are principally targeted to the following, reflecting the mandates of the Federally-funded programs which the department administers:

- Affordable and decent, safe housing for families, elderly and those with special needs
- Emergency shelter for the homeless
- Capital Improvements and Operating Support for organizations that support low and moderate income individuals and families within Nashua
- Zero interest deferred loans to owner-occupied single and multi-family dwellings in the City for capital and emergency improvements
- Facilities and services to provide education, job training, health, nutrition, and recreational assistance to those in need

The Department focuses its efforts on inner-city neighborhoods and the downtown, to assist in revitalizing them and to eliminate substandard housing and blighting influences. Many of the Department's activities are accomplished with cooperation and participation of other City agencies and departments, such as the Public and Environmental Health, Public Works, and Building and Planning Departments, the Nashua Housing Authority, and numerous local non-profit organizations.

Additionally, the Department oversees the operation of the Nashua Transit System (NTS), consisting of CityBus, Citylift and Access to Jobs services.

### **Personnel Changes**

Fiscal Year (FY) 2008 saw some significant changes in Urban Programs personnel. The department was awarded a three-year \$3 million grant from the US Department of Housing and Urban Development (HUD) for Lead Paint Hazard Control. This grant afforded the Department to add 4.5 positions to operate the program.

### **Statistical Highlights**

The Department oversaw expenditures totaling \$3,861,507 in FY08, compared to \$3,119,307 in FY07. Over 85% of these funds were from sources other than the City. Community Development Block Grant (CDBG) funds in the amount of \$1,020,907 was expended in FY08. This figure includes HUD appropriations, re-programmed funds and program income associated with CDBG.

The transit system operated at a cost of \$2,150,267 compared to \$2,022,200 in FY07. (These figures include capitalized maintenance to comply with National Transit Database reporting requirements.) Of the total cost for the transit department in FY08 (\$2,150,267), less than 16% was covered using City funds. The Federal Transit Administration covers up to 50% of operating costs and 80% of eligible preventive maintenance, capital and planning costs for small, urbanized areas such as the City of Nashua. Other funding sources include the State of NH Department of Transportation, State Department of Health and Human Services, the NH Bureau of Elderly and Adult Services, and neighboring towns such as Hudson and Merrimack. Revenue is also generated through on-board advertising contracts, contracts with human service agencies and universities and rental of the Transit Center on Elm Street. In addition to these annual service delivery costs, FY08 transit staff applied for and was granted a grant to provided service in the northwest part of the City. The new route will connect Daniel Webster College, Nashua High School North, and the Nashua Mall with the Exit 6 Welcome Center. In addition, the route will connect with the existing citywide service at the Transit Center downtown, located next to City Hall. The volume of housing rehabilitation, including the HOME program, was \$517,633 in FY08, compared to \$521,315 in FY07.

The Lead Hazard Control Grant program has expended \$172,700 in Federal funding throughout FY07. This figure represents a fraction of the year as the program matrix was being put into place, as well as the development of a new Federal program that serves Nashua residents.

## **Community Development Block Grant (CDBG)**

### ***Public Facilities***

#### *Greater Nashua Habitat for Humanity:*

In FY08, CDBG appropriations left over from the Habitat project at 51 Whitney Street (\$5,000) were re-allocated for an engineering study on the site and corresponding retaining wall at 7½ Ridge Street for the purpose of construction of a single-family home.

During FY08, opportunity acquisitions funding in the amount of \$8,050 were expended to demolish the structure at 7½ Ridge Street, including removal of asbestos materials from the soils for the purpose of erecting a single-family home for an eligible Habitat family. This project was completed during FY08.

#### *Harbor Homes Inc.*

A CDBG grant of \$30,000 was awarded in FY08 for the installation of a sprinkler system at the agency's 45 High Street location. These funds will be used in conjunction of other CDBG funds in FY09 (if the city is awarded more that \$400,000 in CDBG funding that year) as well as agency funds for the sprinkler system. The location houses the administrative offices of Harbor Homes as well as Healthy at Home, the Training Institute and the Connections Peer Support group. This project was bid, a contract awarded and once the next round of funds are infused into the project, it is expected to be completed in the Fall of 2008.

#### *Nashua Soup Kitchen and Shelter, Inc.*

In FY08, \$5,500 in CDBG funds was awarded to the Nashua Soup Kitchen and Shelter for the replacement of windows at their administrative offices at 42 Chestnut Street. This project will replace old inefficient windows with new vinyl replacement energy efficient windows. This project was bid and a contract awarded, with the work expected to be completed during early FY09.

#### *Hunt Memorial Library Building*

The Hunt Memorial Library Building, now used for a number of community activities, is located in the Railroad Square Redevelopment area. Along with private renovation efforts in this area, the City has made a substantial commitment to eliminating conditions that affect public health and safety.

Funding was approved for remediation of groundwater infiltration, which has caused mold and mildew problems affecting public health and safety. Also authorized were funds for the replacement of the obsolete heating system and the addition of air conditioning, to make the building habitable during summer months and to reduce mold and mildew problems. In FY08, \$50,000 was appropriated for the continued addressing of the water infiltration problem. This project is underway and expected to be completed during FY09.

Adult Learning Center

The final phase of renovations at 4 Lake Street for the Adult Learning Center (ALC) multi-year grant was put out to bid and specifications developed for the replacement of the heating system at the agency. During FY08, \$50,000 was appropriated for the 2<sup>nd</sup> of a three-year appropriation for the completion of all necessary components of the new heating system including wiring, new thermostats and the creation of office spaces in the rehabilitated areas. This project phase was completed during FY08.

The Plus Company

\$10,000 was awarded in FY08 for improving handicapped accessibility at the agency's main office at 240 Main Dunstable Road. This project included replacement of worn out carpeting and flooring that presented a hazard to agency clientele, as well as rehabilitation of an existing shower room to include a changing table and sink for handicapped clients in need of personal care. This job was completed during the FY.

Great America Downtown

In FY08, the Great America Downtown (GAD) was awarded \$50,000 for the design and installation of two wrought iron gateways at the intersections of Main Street and East Pearl Street and Main Street and West Pearl Street. Urban Programs staff developed a specification and RFP for this project and put it out to bid. Unfortunately, there was only one bid received for this project and it was more than double the budget for this project. GAD asked for supplemental appropriations in FY09 and was denied. In early fall 2008, the job was re-bid with pro-bono engineering services included and the bids are due in December 2008. Work is expected to commence in spring 2009.

Southern NH Services

During FY08, \$20,000 was awarded to Southern New Hampshire Services to clean up a segment of the downtown Riverwalk. The organization is partnering with the City of Nashua and a private developer to redevelop this area of the city. The City further agrees to allocate another appropriation of \$20,000 in FY09, contingent upon the City receiving a minimum of \$400,000 in CDBG funds in the FY.

Friendship Club

During FY08, \$17,000 was appropriated to the Friendship Club for the complete replacement of the heating system at the agency's location at 35 Orchard Street. It was determined that the replacement would be more costly and the agency received a commitment from the city for supplemental appropriations in FY09 contingent upon the City receiving a minimum of \$400,000 in CDBG funds.

Due to the fact there was no heat at this location, \$7,500 was expended to repair the existing furnace system to allow for heat in the building and hence the agency to maintain current operations. This job was completed in fall 2008. It is expected the complete replacement of the heating system will be completed prior to 2009.

City of Nashua, Community Development Division, 14 Court Street Renovations

In FY08, \$5,000 was appropriated for the analysis of existing conditions, code deficiencies and improvements necessary to allow for full use of the City-owned 14 Court Street facility as a performing arts center and for other arts, cultural and civic activities. This project is underway

***Human Services Program Support***

Nashua Soup Kitchen and Shelter, Inc.

In FY08, the Nashua Soup Kitchen and Shelter (NSKS) was awarded \$50,500 to assist with their operating costs. The NSKS is a private non-profit organization with a grassroots base of support. A volunteer board of directors, made up of members of the community, governs the agency. Approximately half of the board members reside in Nashua. The agency's target population for service includes poor and homeless individuals and families. Services include daily meals, homeless shelter, emergency food baskets, furniture, and household items, financial assistance, employment advocacy, Hispanic outreach, case management and transitional housing services.

The Soup Kitchen's stated mission is: "To provide shelter and food to those in need". Their overall objective is to advocate, create and operate programs and services that promote dignity and self-sufficiency for those served. To ensure that basic needs are addressed, the NSKS is committed to joining others in a community-wide ethic of caring. Specific services include emergency shelter for homeless men, women and families with children, which include advocacy and case management to assist shelter residents to move into permanent housing. Beds for homeless men are provided at the Ash Street Shelter. Beds for homeless women and families with children are provided at both the Kinsley Street and Ash Street Shelters. The crisis in available affordable housing has made it much more difficult for families and individuals who become homeless to leave the shelter. High rents and very low vacancy rates in Nashua have greatly increased the length of stay at the shelters.

Greater Nashua Council on Alcoholism

\$25,000 in CDBG funds were awarded to the Greater Nashua Council on Alcoholism (GNCA) to assist with operating costs. GNCA is a non-profit corporation established in 1983 to increase public awareness of alcoholism and other substance addiction; and to plan, develop and coordinate community programs to fight addiction. The mission statement is to "Provide the care to enable the alcohol and/or other drug addicted person to recover in order to become a functioning member of society." The specific program objectives are:

- 1) To provide confidential direct services for the alcohol and drug affected person including crisis intervention, social detoxification, case management, referral to treatment, transitional housing, and outpatient counseling
- 2) To provide supportive and caring services to the significant others and families involved
- 3) To facilitate the recovery process by providing adequate resources to ensure that no one is denied services because of inability to pay
- 4) To provide education and awareness programs for all age groups in the community



- about the damage of alcohol and other drug abuse on the whole family structure
- 5) To maintain a central alcohol and drug information and resource center where anyone can call or stop by for confidential help

Provision of service to clients varies in degree and intensity. GNCA begins providing case management services to individuals at their first contact with the agency and continues providing services for as long as there is a relationship with the client.

#### Nashua Area Health Center

\$38,000 in CDBG Funds was granted to the Nashua Area Health Center. Formerly known as the Neighborhood Health Center, this agency was acquired by Lamprey Health Care in September 2000. It and its predecessor organizations have served the Nashua community for over thirty years. The agency continues to provide low-cost, comprehensive primary health care services to low/moderate Nashua citizens who either lack medical insurance or are under-insured. Bilingual staff is available in all departments of care. Urban Programs staff continues to serve on the advisory committee for the Health Center.

Nashua Area Health Center is the only provider of comprehensive family-oriented primary care in greater Nashua with a sliding fee scale based on the individual's ability to pay. With the addition of child health services, NAHC is working closely with the Nashua Health Department and Home Health and Hospice Care (area providers of state-funded well-child services) to develop integrated coordinated services to best meet the needs of the clients and avoid duplication of efforts.

### ***Anti-Crime Programs***

#### Crime Watch Groups

During FY08, the Nashua Livable Walkable Communities continued with the development of a neighborhood watch in the Tree and Ledge Street neighborhoods. Presently there are monthly crime watch meetings attended by local residents, members of the Nashua Police Department, Urban Programs Department, non-profit groups and members of the faith-based community. The Tree and Ledge Street and French Hill crime watch groups were awarded \$14,000 for the implementation of their programs. \$3,500 of this appropriation was to cover eligible administrative expenses for each group and the remaining \$7,000 for program service delivery costs.

#### AmeriCorps Volunteers in Service to America (VISTA)

During FY08, \$10,000 was allocated to the AmeriCorps Volunteers in Service to America (VISTA) project. The VISTA members are implementing a neighborhood revitalization program known as "The Tree Streets Initiative". This program, which began during the FY, seeks to connect with neighborhood residents, non-profit groups, the faith-based community and other entities to revitalize the Tree Streets neighborhoods.

The initial phases of this project included development of a physical and resident survey of the targeted neighborhood, analysis of the data received and the development of a sustainable plan that addresses neighborhood concerns. Results of the survey included the residents concerns over crime, drugs, parking and a lack of meaningful activities for neighborhood youth.

FY08 also saw the continuation of the “Annual Nashua Multi-Cultural Festival” which will feature area musicians, dance, crafts and food representing many cultures from the Nashua area. The 2<sup>nd</sup> festival is scheduled for August 2008.

### ***Affordable Housing***

#### ***HOME Rental Housing Program***

Starting with FY04, the City of Nashua received a direct allocation of HOME funds from HUD. HOME projects meet the objectives of the program and conform to the intent as defined in the Consolidated Plan. In the past, the City had received a sub-allocation of HOME funds from the New Hampshire Housing Finance Authority.

During FY08, the Urban Programs Department completed the construction of a 38-unit elderly and disabled housing project known as AHEPA 35 located at 681 West Hollis Street. This project used a combination of HOME funds with a US Department of Housing and Urban Development 202 project for a total project budget of \$6 million.

The department also worked closely with Neighborhood Housing Services of Greater Nashua, our designated Community Development Housing Organization (CHDO) on creating further opportunities for affordable housing in Nashua.

#### ***Neighborhood Housing Services of Greater Nashua***

\$50,000 in CDBG funds was awarded to Neighborhood Housing Services of Greater Nashua (NHSGN) during FY08 for the support and operations of the agency’s “Campaign for Homeownership” first time home buyers courses and related materials.

#### ***Housing Improvement Program – Single-Family***

This program provides deferred payment loans to low-income owner occupants of single-family homes in targeted neighborhoods. Repairs include replacement of major systems, roofing, siding, asbestos removal, window replacement, plumbing repairs and other necessary upgrades. Renovations to 7 single-family residences amounted to \$84,609 in FY08 expenditures.

#### ***Housing Improvement Program – Multi-Family***

This program provides deferred payment loans to low-income owner occupants of two-to four-family homes in targeted neighborhoods. Repairs include replacement of major systems, roofing, siding, asbestos removal, window replacement, plumbing repairs and other necessary upgrades. This year’s activities included renovations in 10 units within 4 properties, which were funded with \$96,985 of CDBG monies.

NH Legal Assistance

In FY08, \$3,000 in CDBG funds was awarded to NH Legal Assistance for the continued operation of a “Fair Housing” Education Programs in Nashua.

Lead Hazard Reduction

The City was awarded a \$1 million EDI grant from HUD in 2003 to develop affordable housing. The EDI grant includes a component for lead hazard reduction, which enabled the City to continue assisting landlords and homeowners in removing lead hazards from the rental housing stock that is typically occupied by low and moderate income households. This grant is also being used for other projects, leading to safe and decent affordable housing opportunities for the City’s low- and moderate-income households. The department, through its licensed, lead-risk assessor, a licensed lead contractor and a licensed training provider, continues to serve the community with technical assistance, project evaluation and design and construction monitoring. As previously described, lead abatement projects were performed at 2 units of rental housing and adjacent common areas during FY08. This grant is now exhausted and slated to be closed out.

**Youth**

City of Nashua Parks and Recreation Department

In FY08, \$50,000 in CDBG funds was awarded to the City of Nashua’s Parks and Recreation Department for the professional installation of field lighting at the North Common/Artillery lane Babe Ruth baseball field with computer assisted lighting. This project is underway.

Nashua Youth Council

During FY08, \$45,000 was awarded to the Nashua Youth Council as the second of a three year appropriation for major renovations, structural repairs and construction of a new handicapped entrance to the agency’s entrance. During FY08, a full structural engineering analysis was conducted on the building and determined that numerous structural issues must be addressed to ensure continued structural integrity of the building. The project’s next phase is expected to begin in early FY09 and include removal of hazardous materials (asbestos) from the basement area, as well address other structural issues.

**Economic Development**

Economic Development Initiative Grant – Housing

The Urban Programs Department administers this grant, which had a funding start date of November 2002. With this grant the City, in partnership with key non-profit housing and social services agencies, has helped fund several housing projects, including the acquisition of supportive housing units for the homeless, the development of rental housing for low-income households, acquisition of post-transitional housing, and assistance with the removal of lead-based paints hazards in rental housing.

In FY08, the remaining funds in this grant were committed to Southern NH Services for their Cotton Mill Square project to allow the agency to buy down some of the debt service associated with low and moderate income home ownership. Presently, this project is stagnant but expected to move forward in the next fiscal year.

MicroCredit Loan Program

Provision of business skills training, access to micro-loan capital, and widening market opportunities for micro-enterprises in Nashua, under the program known as MicroCredit New Hampshire, was operated by the NH Community Loan Fund. In FY08, \$12,500 in CDBG funds was awarded to NH Community Loan Funds for public business skills building workshops.

**100 Years Ago...**

**NASHUA  
BUSINESS DIRECTORY  
1908**

(Copyright 1908 by W. A. Greenough & Co).

EMBRACING A CLASSIFIED LIST OF ALL TRADES, PROFESSIONS AND PURSUITS IN  
THE CITY OF NASHUA FOR THE YEAR 1906. ARRANGED ALPHABETICALLY FOR EACH TRADE.

- |   |  |   |
|---|--|---|
| <p><b>Academies</b><br/>NASHUA BUSINESS COLLEGE 148 Main See foot lines in general directory</p> <p><b>Agricultural Implements</b><br/>NASHUA HARDWARE CO 70 Main See page 4<br/>WHITTEMORE &amp; AMBROSE HARDWARE CO 74 Main See page 3</p> <p><b>Ale, Porter, Etc</b><br/>BELLAVANCE J A 2-1 Canal See page 10<br/>FIELD J H 22 High See page 4<br/>O'GRADY M H 1 and 3 Thayer's court See page 24</p> <p><b>Apothecaries</b><br/>Blanchard &amp; Currier 55 Main<br/>City Drug Co (The) 141-143 Main<br/>HALLISEY DENNIS J 239 Main See page 2<br/>LABINE ALFRED A Pine cor Lodge See back cover<br/>LaRose L E 60 1/2 Kinsley<br/>Lussier Victor 83 Pearl (W)<br/>Perreault A F L 101 Pearl (W)<br/>Roy E E 68 W Hollis<br/>Roy J O Drug Co (The) 44 1/2 Canal<br/>St Onge Arthur 34 Chestnut<br/>Seifert A H 102 E Hollis<br/>Underhill Drug Co 160 Main<br/>Wallace Austin E 73 Main<br/>WHITMAN NELSON S 175 Main See page 8<br/>WINGATE FRANK H 129 Main See page 2</p> | <p><b>Appraiser</b><br/>BURGE GEORGE A 35 Main See page 291</p> <p><b>Architects</b><br/>HOLT DUANE F &amp; SON 282 Main See advt at name in General Directory<br/>Locke Harriet F 11 Amherst<br/>NASHUA BUILDING CO 95 Temple See front cover<br/>Ryan T A 11 Amherst</p> <p><b>Artificial Stone Walk</b><br/>TARDIF FRANK X .24 Jefferson See page 6</p> <p><b>Artists</b><br/>Babbitt W F 23 Blossom<br/>Dodge Almaretta A Miss 112 Kinsley<br/>Hunt Charles A 28 Kinsley<br/>Jewell E J Mrs 80 Pearl (W)<br/>Rideout Maude A 33 Main<br/>Whitney J Elizabeth 48 Summer</p> <p><b>Artists' Materials</b><br/>SMITH'S BOOK STORE 137 Main See advt at name in General Directory</p> <p><b>Asphalt Materials</b><br/>BARRETT MFG CO successors to National Coal Tar Co 297 Franklin Boston See front cover</p> <p><b>Asphalt Sidewalks</b><br/>OSGOOD CONSTRUCTION CO 25 E Hollis See page 33 and front cover</p> | <p><b>Auctioneers</b><br/>BURGE GEORGE A 35 Main See page 291<br/>Dane Hermon F 11 Water<br/>GREENE &amp; LOUGEE 44 Main See page 54<br/>SHATTUCK WILMER J 63 Main See page 293</p> <p><b>Auto Garage</b><br/>INGRAM L E 21 Water See page 291<br/>POLLARD AUTO CO 232 Main See advt Auto List</p> <p><b>Automobiles and Supplies</b><br/>DILLON J F 351 Main See advt Auto List<br/>Hartman H E 21 Water<br/>INGRAM L E 21 Water See page 291<br/>LINTOTT H C 45 Main See over Hudson Town Officers<br/>POLLARD AUTO CO 232 Main See advt Auto List<br/>Victor Clutch Compound Co (tire clutch) 382 Main<br/>Victor Tire Traction Co (tire armor) 382 Main</p> <p><b>Awning and Sail Mnfr</b><br/>HAMILTON JAMES A 15 Water See page 8</p> <p><b>Bakers</b><br/>Bedard Stanislas 17 Tolles<br/>Brodeur C &amp; Sons 123 Chestnut<br/>Brown F A 115 E Hollis<br/>Francoeur Horace 54 Whitney<br/>GAUDETTE JORON &amp; LEVES-QUE CO 11 Mulberry See p 14<br/>Healey John H 85 W Hollis</p> |
|---|--|---|

## **City of Nashua Transit System (NTS)**

### *Bus Garage*

In March 2007, NTS made the move from its Ledge Street location to a newly renovated administration building at Riverside Street. Additionally, the maintenance staff also moved into a brand new state-of-the-art transit storage and maintenance facility built adjacent to the existing building.



### *Ridership Continues to Soar*

In FY08, ridership was up again another 9%. In December 2007, NTS started Route 9, a new route in the northwest part of the City. This new route connects Daniel Webster College, Nashua High School North, the Nashua Mall and the Exit 6 Welcome Center. In addition, the new route connects with the rest of the Transit System at the Transit Center on Elm Street. NTS also made a policy change for students riding our buses so that any student can ride any bus free with a student ID.

### *NTS Grows Outside of Nashua*

In the spring of 2007, NTS started to meet with a group of citizens in the Souhegan Valley Region. Their mission was to get citizens in their region to non-emergency medical trips to Nashua and they met with several transit agencies and companies to achieve this goal. In the spring of 2008, NTS was chosen to be the provider of these trips. The group, Souhegan Valley Transportation Committee or SVTC, is comprised of the Towns of Amherst, Brookline, Hollis and Milford. The start of the new route will be the fall of 2008.

### *U-Pass Program Grows*

Rivier College, NH Technical College, Southern NH University, and Daniel Webster College have continued to partner up with NTS. The program affords student's unlimited ridership upon presentation of their college identification card. This program has greatly increased ridership with youth and has provided an ongoing positive relationship with local community partners. The U-Pass program is funded by the schools' student activities funds.

### *New Web Address*

NTS secured a new web address, [www.RideBigBlue.com](http://www.RideBigBlue.com). NTS is in the process of updating the website to be more user friendly and more interactive for young adults. In the future, NTS will be changing its current logo as well as selecting a mascot to be intergraded with the new website.

Summer Youth Pass Program

In 2005, Nashua Transit initiated a new program to increase ridership of youth throughout the summer months. Youth were offered a summer bus pass, with unlimited rides, for a discounted price. The Nashua School Department, municipal swimming pools, and the Nashua Public Library worked in coalition with NTS to distribute flyers to all students nearing the end of the school year. The program brought youth the opportunity to access many activities and jobs throughout the summer months. This successful program was continued in 2008 and is expected to be an annual offering.

Transit to the Rescue

Nashua Transit continues to be involved in Emergency Management. NTS is used as a resource and in 2008 the role was increased as other City Departments recognized the value. In FY09, there is a scheduled major drill and NTS will be one of the key players in that drill.

What's Blue and Yellow with designs on Green?

Prior to moving into the 11 Riverside Street facility, NTS converted to a 95-5% mixture of Bio-Diesel. Now all vehicles operated by NTS are on Bio-Diesel. NTS is exploring year-round use at an 80-20% level. NTS is working with the NH Department of Environmental Services and has participated in anti-idling trainings and strategies, and provided free public transportation on "air quality alert" days, as measures to reduce further deterioration of the quality of our environment. Onboard advertising space has been dedicated to providing public education on environmental issues. Transit staff is represented on the City's "Green Team", a community-wide committee dedicated to increasing environmental awareness and identifying environmentally protective solutions.

**Continuum of Care**

Urban Programs staff participates in the Greater Nashua Continuum of Care monthly meetings and serves on the Executive Committee, the Ending Homelessness Committee and the GAPS Committee, which are sub-committees of the Continuum. This year the City once again helped to carry out the process for the annual homeless census for the region and took part in the actual homeless count on January 30, 2008. Also this year, they participated in a statewide development committee to coordinate the annual homeless census data through all the state Continuums. In December 2007 they participated in the Project Homeless Connect. City staff has helped with the annual preparation of the SuperNOFA application and helped to implement strategies for the region's 10-year plan to end homelessness. Over the years, CDBG funds have been granted to several shelter providers for operations and capital improvement.

## **ZONING BOARD OF ADJUSTMENT (ZBA)**

<b>Chair</b>	<b>Sean Duffy</b>
<b>Vice Chair and Secretary</b>	<b>Jonathan Currier</b>
<b>Member</b>	(Resigned September 2007) <b>Claire McHugh</b>
<b>Member</b>	<b>Robert Carlson</b>
<b>Alternate</b>	<b>Robert Shaw</b>
<b>Member</b>	(Appointed February 2008) <b>Kathy Vitale</b>
<b>Alternate</b>	(Appointed February 2008) <b>Gerald Reppucci</b>

### **Overview**

Appointed by the Mayor, the Zoning Board of Adjustment is comprised of city residents to hear and decide requests for variances, special exceptions and appeals of administrative decisions from the Zoning Ordinances. The Zoning Board also serves as the appeal body to decisions rendered by the Historic District Commission. The Zoning Board meets in public session twice monthly except in December, when it meets once.

### **Summary**

In Fiscal Year 2008 the Zoning Board of Adjustment considered:

	<u>Requests</u>	<u>Denied</u>	<u>Granted</u>
Variances	70	18	52
Use Variances	13	1	12
Special Exceptions	23	0	23
Rehearings	2	1	1
Appeals	2	2	0
Equitable Waivers	1	1	0

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## **100 Years Ago...**

1908 Nashua Directory, W.A. Greenough & Co., Compilers, Printers and Publishers, Boston

## **Nelson's 5 & 10 cent Store**

The Largest in the State

100-116 MAIN STREET, NASHUA, N. H.

Branch Stores at Lowell and Worcester, Mass.; Manchester, Concord and Laconia, N. H. and Rutland, Vt.



Nelson's Building, the most modern up-to-date office and apartment block in the city.  
100-116 Main Street, Nashua, N. H.

**FINANCIAL SERVICES DIVISION**

**OFFICE OF THE CHIEF FINANCIAL OFFICER**

**Chief Financial Officer/Comptroller  
Senior Financial Management Analyst  
Financial Services Coordinator**

**B. Michael Gilbar  
Vacant  
Mo Qamarudeen**

**The Financial Services Division consists of six distinct segments:**

- **ASSESSOR’S OFFICE**  
(Property Assessment, Abatements, Exemptions and Credits, Geographic Information Systems - GIS)
- **COMPENSATION**  
(Payroll-Related Administration and programming)
- **FINANCIAL REPORTING/COMPLIANCE**  
(Accounting, Audit/Compliance, Accounts Payable)
- **PURCHASING & BUILDING MAINTENANCE**  
(Procurement, Print Shop, Mail, Messenger, City Hall and Various City Properties)
- **RISK MANAGEMENT**  
(Property and Casualty and Workman’s Compensation claims, Safety and Loss Prevention)
- **TREASURY/COLLECTIONS**  
(Treasury, Tax/Collections, Motor Vehicle and Traffic Violations)

**ASSESSORS OFFICE**

**Board of Assessors**

**Marylou Blaisdell, Chair  
Dominic D’Antoni  
Dr. Kevin Moriarty**

The duty of the Board of Assessors is to see that department policies are in compliance with the laws and regulations of the State and the Department of Revenue Administration. The Board is ultimately responsible for all assessments and must review all applications for abatement. Regularly scheduled meetings of the Board are held the first and third Thursday of each month at 8:15 AM. The meetings are open and public, but appointments are required for appearance before the Board and can easily be made by calling the department staff at 589-3040. Accommodating appointments at times other than Thursdays will be made if and when necessary.



**Chief Assessor**  
**Deputy Assessor/Appraiser VI**  
**Appraiser III**  
**Appraiser II**  
**Appraiser I**  
**Assessing Administrative Specialist III**  
**Department Coordinator**  
**Deeds Specialist**  
**Plans/New Accounts Specialist**  
**Data Collector**

**Angelo Marino**  
**Robert Gagne**  
**Douglas Dame**  
**Gary Turgis**  
**Gregory Turgis**  
**Louise Brown**  
**Cheryl Walley**  
**Becky Schrader**  
**Noreen Duxbury**  
**Vacant**

Nashua's proximity to Boston's cultural influence, the New Hampshire/Maine coastline the White Mountains, a good highway system, and some of the most highly respected industrial, educational and medical facilities in the world, has contributed to its continued growth. Also, the one million square foot Pheasant Lane Mall with 150 retail shops, a variety of retail shopping areas and plazas, fine restaurants, and excellent schools make Nashua an extremely attractive place to live or visit.

The City offers exemptions for the elderly, the blind, the disabled, building improvements for the handicapped, certain handicapped veterans, certain wood-burning furnaces, solar energy and wind-powered energy systems. The tax credit for veterans who qualify is \$500. The tax credit for veterans who have a 100% permanent and total service-connected disability is \$2,000.

A summary of the City's inventory and a history of assessed values are presented, following the Treasury/Collections department narrative.

## **GIS**

**GIS Coordinator**  
**GIS Technician**

**Angelo Marino**  
**Pamela Andruskevich**

The GIS Department (Geographic Information Systems) is responsible for developing and maintaining electronic geographic information in the City. In 1998, the City began this project by digitizing the current sewer and Assessor's maps and creating a base map of features which includes roadways, buildings, watercourses, topography, telephone poles, parking lots, driveways, fences, walls, hydrants and transmission lines. Since that time, the City has added digital aerial photographs, zoning, voting wards, cellular towers and a multitude of other data layers. Geographic data development has continued to grow in the City and utilization by City departments is at an all time high. The City provides this information both internally and externally through its web based products making access to City officials and the public through internet browsers. Started as an ad hoc committee with members from all departments, the GIS Department has grown to include a full time technician and a part time coordinator. The past year has seen new applications deployed to several different departments including Police, Fire, Public Health, Community development and Community Services.

In 2004, the GIS Department deployed a new Electronic Field Study program to allow all departments access to a newly developed digital photographic imaging system which has greatly enhanced the City's efforts in Homeland Security. Electronic Field Study is also widely utilized in most City departments.

## **FINANCIAL REPORTING/COMPLIANCE**

### **ACCOUNTING/COMPLIANCE**

**Accounting/Compliance Manager**  
**Deputy Manager, Accounting/Compliance**  
**Accountant/Auditor**

**Rosemarie Evans**  
**Rean Lam**  
**Patricia A. Lyons**

### **ACCOUNTS PAYABLE**

**Accounts Payable Supervisor**  
**Accounts Payable Clerk**  
**Accounts Payable Clerk**  
**Accounts Payable Clerk**  
**Admin. Assistant/ Payroll Operations Specialist (PT)**

**Bernice Diggins**  
**Fleurette Rioux**  
**Naomi Patch**  
**Patricia Deforte**  
**Jean Roth**

This segment is responsible for the accounting of all City expenditures including, tax-supported and fee-based appropriations, bond proceeds, federal/state/county grants, gifts and trust expenditures. It includes reporting, auditing and accounts payable functions for the City of Nashua culminating in bi-monthly warrants, and monthly and year-end financial reports.

Additional responsibilities include the preparation of the annual budget, which for FY08, including the Enterprise Funds, was approximately \$242 million. Melanson Heath & Company, PC, conducted the FY 2007-08 external audit. Each fiscal year, the City of Nashua has strived to improve its overall financial operation and position.

**Compliance** has added increased oversight of the City's financial resources. It results in greater accountability for all Divisions for their allocated funds. This is a critical function that will additionally result in the development of strong fiscal policies and procedures. With the growth in the annual budget, capital expenditures and bonding, grant awards, and trust and reserve funds, this function will experience more demands for compliance with federal, state, county and local rules and regulations. This function will be required to expand in order to meet that demand.

**Accounts Payable** as a separate function processes all City obligations (exclusive of the School Department). Accounts Payable produces the bi-monthly warrants & vendor checks for both the city and school departments.

## **COMPENSATION**

**Compensation Manager**  
**Payroll Analyst II**  
**Payroll Analyst II**

**Doreen Beaulieu**  
**Julie Marchese**  
**Sue Hill-McCarthy**

This segment is responsible for the compensation of approximately 3,000 employees, inclusive of all City and School District employees. Responsibility includes administration of and compliance with regulations relating to all payroll deductions inclusive of taxes, pensions, garnishments, union dues, etc. This segment plays an integral role in the collective bargaining process, including cost analysis and agreement implementation. It provides and analyzes payroll and payroll-related data for the City's annual budgetary process. Further, it provides and maintains the related database programming and ensures the accuracy of data entered. Programming for Human Resources is also incorporated into this function.

## **PURCHASING & BUILDING MAINTENANCE**

### **PURCHASING**

**Purchasing Manager**  
**Purchasing Agent II**  
**Purchasing Agent I / Messenger**  
**Printing Tech/Supervisor, Mail Distribution & Materials**

**Robert Gabriel**  
**Mary Sanchez**  
**Carole Gaffney**  
**Ralph Jackson**

### **BUILDING MAINTENANCE**

**Building Manager**  
**Custodian III**  
**Custodian II**  
**Custodian I**  
**Custodian I (Part Time)**

**Ronald Jenkins**  
**Edward Williams**  
**Edward Leary Sr.**  
**Robert Fernandes**  
**Steven Bibbo**

### **Purchasing**

During FY2007-08, the department processed both requisitions and over 3,500 purchase orders including both regular and blanket orders. Seventy (70) sealed bid requests were handled through this office, supporting our Public Works Division which included CSO work, Wastewater Treatment Facility renovations and improvements, DW Highway Improvements, numerous vehicle purchases for various City agencies, and continuing renovations and deferred capital improvements for the City Fire Department.

Our on-line posting of bid requests and specifications has proven to be a popular tool for potential bidders to reference. Suppliers are utilizing various independent search engines to identify municipal bid offerings, and we have seen an increase in supplier replies. Current bids are posted and the information is updated on the City website when the bids are opened usually within several hours. Finally, contract awards are recorded as a matter of public record.

The department continues to oversee the internal mail activity which includes the daily delivery to several outside agencies, as well as providing pick-up and delivery services within City Hall. Also, the department oversees the City Hall maintenance operation to insure smooth and efficient continued care of both the building and grounds.

The City Print Shop Technician continues to provide cost effective, timely printing and graphic design services of an assortment of printed items, forms and reports to all city departments. Annual activity continues to exceed 5 million ink impressions. Some of the larger projects include the City Annual Report, the City budget, and the "Land Use Code" book, several officer-training manuals for the Nashua Police Department and Fire Rescue, as well as materials for various departments' public informational programs.

Our service has expanded to provide color printing and copying. Since the inception of this service, we have generated almost a quarter million color images, which have enabled City departments to obtain quick turnaround on projects at substantially lower costs than outsourcing.

A reduced rate and/or courtesy service continues to be provided for local non-profit organizations and neighboring municipalities which generates some revenue to the City's General Fund.

### **Building Maintenance**

Our Building Manager and day-time Custodian III continue to spend many hours at the City-owned buildings at 14 Court Street, 18 Mulberry St, 36 Arlington St and the Hunt Building (5 Main Street). Support at these buildings include limited plumbing, fire safety, electrical, HVAC, grounds and custodial service.

During the year the Health Department has needed additional custodial support and the department made it a priority. Also, there was an increase in outside ground care as well as the added attention needed to keep the public restrooms clean and functional.

The department continues to play a supporting role in Green initiatives including the expansion of the recycling program here at City Hall.

## **RISK MANAGEMENT**

**Risk Manager  
Risk Management Specialist II  
Property & Casualty Adjuster  
Program Supervisor**

**Jennifer Deshaies  
Wendy Liberty  
Linda Chandler  
Diane Sweeny**

The Risk Management Department is charged with the responsibility for the preservation of assets, both human and physical. This is accomplished by identifying, evaluating, and controlling loss exposures faced by the City. The Risk Management Department makes recommendations when appropriate on the application of prudent safety, security, loss prevention, and loss minimization methods to reduce or avoid risk or loss.

The City's Property and Casualty program is self-insured and self-administered. The program is self-insured for high retention/deductible levels and excess coverage is afforded for exposures above and beyond. This program extends coverage to both the city and school department. The Risk Management Department is committed to providing professional, effective and responsible claim management. Claims are processed in a timely, equitable and cost effective manner that is consistent with the policies and procedures of the City of Nashua.

Risk Management's goal to minimize the adverse effects of unpredictable events. Toward this end, we utilize a number of processes and tools:

- maintain COPE (Construction, Occupancy, Protection, Exposure) schedule for buildings, contents, and moveable property
- respond to all property, liability and other casualty losses, initiating investigations and accomplishing the appropriate resolution of all claims
- develop programs for loss prevention based on available loss data
- coordinate loss control activities, in cooperation with city and school departments
- maintain data base of fleet and contractors equipment
- manage special insurance programs including fiduciary, medical malpractice and programs to protect the City and employees
- review insurance language in vendor and grant contracts to control transfer of risk
- review and approve certificates of insurance for vendors and facility users; and maintain on-line database of insurance information
- serve as a resource and provide consultation on matters related to insurance and loss prevention.

## **TREASURY/COLLECTIONS**

**Treasurer/Tax Collector  
Traffic Violations Coordinator  
Administrative Assistant I (PT)**

**David G. Fredette  
Judy Miele  
Sandra Desharnais**

## **TAX COLLECTIONS**

**Deputy Treasurer/ Deputy Tax Collector  
DPW Billing Accountant  
DPW Collections Accountant  
Customer Service Representative  
Revenue Coordinator  
Revenue/Service Specialist**

**Ruth E. Raswyck  
Denise Lieberman  
Heidi Slosek  
Sylvie Corriveau  
Susan Martinelli  
Dawn Roy**

## **MOTOR VEHICLE**

**Supervisor, Motor Vehicle Registrations  
Motor Vehicle Registration Coordinator  
Motor Vehicle Clerk II – FT  
Motor Vehicle Clerk – FT  
Motor Vehicle Clerk – FT**

**Nancy Naples  
Janet Durand  
Deborah Martel  
Patricia Morse  
Laura Diaz**

**Motor Vehicle Clerk – FT**  
**Motor Vehicle Clerk – PT**  
**Motor Vehicle Clerk – PT**  
**Motor Vehicle Clerk – FT**

**Paulette Morgan**  
**Flor Largy**  
**Sharon Chase**  
**Claire Berthiaume**

Treasury is responsible for processing all the “City’s cash deposits” and investment of City funds. The Treasurer is responsible for investing the City’s capital, maintaining banking relationships and disbursement of City obligations. The Chief Financial Officer and the city Treasurer are responsible for the management of the City’s debt. The City maintained their financial outlook from rating agencies. The rating agencies continue to express a positive outlook for the City of Nashua. As recent as December 2007 our bond rating is ‘AA+’ with a long-term rating and stable outlook, from Standard & Poor’s rating services. Standard & Poor’s rating reflects the city’s diverse local economy, wealthy tax base growth, above average wealth and income levels, favorable financial position, and manageable debt burden.

Tax/Collections has the responsibility to bill and collect in excess of 55,000 property tax bills and approximately 95,000 wastewater residential and commercial bills. In addition, this unit also collects solid waste tipping fees and various fees/payments generated by special requirements. The unit is responsible for the collection and processing of the revolving loan fund administered by the city. The tax office is also responsible for issuing liens on property for late taxes and late wastewater user fees. In FY2008, 707 Tax Liens were recorded at the Hillsborough County Registry of Deeds, which was increase of 168 from the previous year. In FY 2007-08, 690 Wastewater Liens were recorded, which was an increase of 126 from FY 2006-07.

Motor Vehicle and Traffic Violations primary responsibility is the registration of motor vehicles for Nashua residents and the collection of parking violation tickets. During FY2006-07, the city registered over 87,000 vehicles. The parking violations bureau continues to see a high number of parking fines being issued and collected. The city has continued to increase a strong parking enforcement standard throughout the city during the year and we continue to reflect a strong collection process of parking fines. The city issued over 25,000 parking tickets during FY 2007-08.

The City of Nashua pioneered the mail-in vehicle registration system whereby renewal notices are mailed mid-month prior to the registration month. Again this year we have experienced long lines at City Hall with residents waiting to register motor vehicles at the end and beginning of each month. To avoid these lines, we encourage residents to mail in renewal papers. The City requires that all parking violations be paid prior to registration of any motor vehicle. In addition, the City has been cooperating with area towns in a reciprocal agreement to deny registration of any Nashua resident’s motor vehicle with outstanding parking violations in other communities.

More recently the Treasurer’s office has been working closely with our Information Technology Division on an E-payment plan that will include the use of credit/debit cards and on-line payments throughout the city in appropriate departments. Included in this

plan is the purchase of new software for our Motor Vehicle Registration Unit that will allow us to be on-line with the State of New Hampshire's DMV. We look forward to offering additional customer payment options in late FY 2008-09.

**100 Years Ago...**

100/200

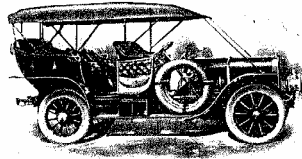
**AUTOMOBILE OWNERS**

- |                              |                              |                                  |
|------------------------------|------------------------------|----------------------------------|
| Anderson Frank E. 622, 1520  | Garland Edwin F. 1721        | Pollard Harvey. 2401             |
| Anderson George E. 1541      | Gay Arthur E. 486, 1977      | Prichard James E. 234, 842, 2131 |
| Aubin Edmund A. 2460         | Gorrell Francis M. 1832      | Ramsdell Harry W. 1358           |
| Austin Charles H. 2303       | Gove Charles O. 1933         | Rand William N. 570              |
| Babbitt Charles H. 2265      | Gray George H. 1419          | Ray Frank O. 93, 771             |
| Balcom George E. 1024        | Greeley James T. 210         | Reardon John H. 2350             |
| Ball George M. 2305          | Gregg David A. 2068          | Reed Elizabeth M. 1985           |
| Blunt Harry H. 2090          | Gregg Harry A. 2184          | Rice Henry E. 1501               |
| Brackett Frank H. 31         | Gregg Margaret R. 1398       | Robichaud Leon F. 2587           |
| Brown Lendon L. 1494         | Grover Charles R. 1366       | Roby Charles A. 716, 1170        |
| Brownrigg A. E. 872          | Hall John K. 106             | Rollins George A. 778, 2158      |
| Brumell Orville W. 1574      | Hamblett Charles J. 767      | Sadier George L. 1742            |
| Burgess Walter F. 2444       | Hamlin Albert E. 2357        | Santerre J. B. 1482              |
| Burnam Arthur. 2227          | Harris Ira T. 2150           | Seigle William R. Jr. 2037       |
| Cadwell William H. 1287      | Hendrick George W. 441       | Shattuck Charles E. 1322         |
| Campbell George W. 511       | Hidden Walter E. 1014        | Shaw Ernest D. 1353              |
| Chandler Seth D. 1157        | Holt Ralph W. 80             | Smith Charles E. 2264            |
| Clement Henry W. 293, 1504   | Howard Charles W. 1748       | Smith Herbert L. 2003            |
| Cotton John E. 765           | Humphrey James E. 2053       | Snow Frederick M. 1793           |
| Cross Harold DeW. 235, 1118  | Ingram Leon E. 740           | Stark John F. 114                |
| Davenport Walter B. 1869     | Jackman Charles B. 789       | Swart William D. 704             |
| Davenport Woodman F. 1013    | Jackman Charles H. 1986      | Taggart Fred E. 1127             |
| Davis Arthur H. 83, 1317     | Jenks George C. 1617         | Taylor Richard B. 1008           |
| Davis Frank E. 32            | Jewell Henry H. 1468         | Thomson James. 706               |
| Davis Harry W. 2109          | Jones Andros B. 1318         | Thurber Lester F. 1440           |
| Dearborn Frank A. 711, 1535  | Lakeman Daniel W. 1918       | Towne Ebenezer B. 1359           |
| DeMontigny Arthur. 781       | Littlefield Frank A. 1664    | Twitchell Ferdinand L. 252       |
| Estabrook Fred W. 359, 2345  | Lovell William H. 472        | Wason Edward H. 1492             |
| Farley Charles J. 1506, 2410 | Lund Lester P. 734           | Weaver Charles A. 1465           |
| Farrar Edward L. 2410        | Martin Forrest W. 487, 1842  | Wentworth Weston. 35             |
| Fassett James H. 349         | Mead Charles F. 1802         | Wheeler Elbert. 698              |
| Fisher John A. 2086          | Melendy Harvey D. 2247       | Wheeler Fred H. 892              |
| Flather Ernest J. 237, 1117  | Milliken Roscoe S. 1342      | Whitney John S. 82, 491, 1075    |
| Flather Herbert L. 1520      | Norwell William S. 788       | Williams Hugh. 1984              |
| Frye Lewis T. 385, 1238      | Pease William S. 577         | Woods Ernest S. 549              |
| Gagnon Louis. 2193           | Pennichuck Water Works. 1378 | Wright Charles F. 155            |
| Gardiner John D. 1027, 1321  |                              |                                  |

**DISTRIBUTORS OF  
Stevens - Druryea Automobiles**

For New Hampshire Except Coos and Carrol Counties

**EXPERT REPAIRING**



**STORAGE & SUPPLIES**

**Tournig Cars for Hire by Day or Hour  
with Competent Drivers**

**POLLARD AUTO CO.**

TELEPHONE 258 - 2

**232 Maim Street  
NASHUA, N. H.**

**SUMMARY INVENTORY OF VALUATION – 12/07 (FY2008 MS1 10-12-07)**

LAND	\$2,379,274,707
BUILDINGS	6,889,748,297
PUBLIC UTILITIES:	
WATER	71,191,100
GAS	38,774,100
ELECTRIC	<u>72,902,980</u>
TOTAL VALUATION BEFORE EXEMPTIONS:	\$9,451,891,184
EXEMPTIONS ALLOWED:	
BLIND	(\$3, 859,300)
ELDERLY	(156,819,750)
SOLAR/WIND POWER	(121,800)
SCHOOL DINING/DORMITORY/KITCHEN	(300,000)
PHYSICALLY HANDICAPPED	(759,400)
TOTALLY & PERMANENTLY DISABLED	(\$8,806,400)
TOTAL EXEMPTIONS ALLOWED	<u>(\$170,666,650)</u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED FOR	<u>\$9,281,224,534</u>

**MUNICIPAL, COUNTY & LOCAL EDUCATION**

LESS PUBLIC UTILITIES	<u>(182,868,180)</u>
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED FOR STATE EDUCATION TAX	<u>\$9,098,356,354</u>

**STATEMENT OF FY 2007-08 BUDGET APPROPRIATIONS\*\*\***

GENERAL GOVERNMENT	\$46,364,724
FINANCIAL SERVICES	6,325,085
INFORMATION TECHNOLOGY	1,048,343
PUBLIC SAFETY	31,630,981
PUBLIC HEALTH & COMMUNITY SERVICES	2,631,945
PUBLIC WORKS DIVISION	9,526,111
PUBLIC SERVICES DIVISION	423,002
COMMUNITY DEVELOPMENT	1,328,712
PUBLIC LIBRARIES	2,151,925
SCHOOL DEPARTMENT	81,044,442
CONTINGENCY (all)	3,792,818
C.E.R.F.	500,000
BONDED DEBT SERVICE	19,067,243
CAPITAL IMPROVEMENTS	2,005,595
SOLID WASTE DISPOSAL	6,599,923
WASTE WATER CAPITAL PROJECT	19,489,966
SEWERAGE DISPOSAL SYSTEM	7,138,767
SPECIAL REVENUE FUNDS	<u>1,111,900</u>
TOTAL FY '08 ADOPTED BUDGET	<u>\$242,181,482</u>



**STATEMENT OF FY 2007-08 ESTIMATED REVENUES**

FINANCIAL SERVICES	\$20,256,558
CITY CLERK'S OFFICE	169,475
PURCHASING DEPARTMENT	750
BUILDING MAINTENANCE	500
ASSESSORS	6,000
HUNT BUILDING	3,000
POLICE DEPARTMENT	112,750
FIRE DEPARTMENT	19,900
EMERGENCY MANAGEMENT	25,000
COMMUNITY HEALTH DEPARTMENT	30,332
ENVIRONMENTAL HEALTH DEPARTMENT	123,925
WELFARE DEPARTMENT	100,000
PUBLIC WORKS AND ENGINEERING	55,059
PARKS AND RECREATION	252,949
STREET DEPARTMENT	1,303,778
TRAFFIC	16,000
PARKING LOTS	733,200
CEMETERIES	309,540
COMMUNITY DEVELOPMENT DIVISION	263,700
BUILDINGS	435,500
PUBLIC LIBRARIES	14,700
SCHOOL DEPARTMENT	37,075,008
BONDED DEBT SERVICE	400,000
MISCELLANEOUS	973,500
SOLID WASTE DISPOSAL	3,902,260
SEWERAGE DISPOSAL SYSTEM	26,628,733
SPECIAL REVENUE FUNDS	<u>1,111,900</u>
	<u>\$94,324,017</u>

**PROPERTY TAXES ASSESSED 12/07 FY 2007-08**

1) TOTAL APPROPRIATIONS (INCLUDES INDIRECT SCHOOL COSTS)	\$242,181,482
2) LESS REVENUES	(94,324,017)
3) OVERLAY (ABATEMENT ACCOUNT)	1,918,094
4) HILLSBOROUGH COUNTY TAX	9,489,137
5) WAR SERVICE CREDITS	1,813,500
6) FUND BALANCE APPLIED	-0-
7) AMOUNT TO BE RAISED FROM TAXES	<u>\$161,078,196</u>

**TAX RATE HISTORY**

FY	MUNICIPAL	COUNTY	SCHOOL	TOTAL
2007-08	6.73	1.01	9.66	17.40
2006-07	6.17	0.99	10.04	17.20
2005-06	5.06	0.99	10.27	16.32 (R)
2004-05	6.80	1.26	11.79	19.85 (R)
2003-04	8.88	1.68	13.81	24.37
2002-03	8.51	1.74	13.35	23.60
2001-02	7.82	1.75	12.93	22.50
2000-01	6.64	1.70	13.01	21.35 (R)
1999-00	8.48	2.01	15.41	25.90
1998-99	8.96	1.93	17.76	28.65
1997-98	9.33	2.14	17.63	29.10
1996-97	9.39	2.30	18.51	30.20
1995-96	9.07	2.20	18.68	29.55
1994-95	9.14	2.15	17.61	28.90
1993-94	8.04	2.32	17.74	28.10
1992-93	7.89	2.48	17.92	28.30 (R)
1991-92	11.42	3.59	26.19	41.20
1990-91	11.23	3.59	23.98	38.80
1989-90	10.04	3.47	21.79	35.30
1988-89	8.36	2.83	19.41	30.60
1987-88	8.65	2.17	17.58	28.40
1986-87	9.20	2.03	16.77	28.00
1985-86	9.78	1.85	15.57	27.20
1984-85	9.28	1.73	16.69	26.70
1983-84	9.09	1.72	15.19	26.00
1982-83	9.20	1.50	14.90	25.60
1981-82	8.40	1.20	14.10	23.70 (R)
1980-81	19.40	3.30	35.00	57.70
1979-80	17.40	3.20	34.20	54.80
1978-79	18.60	2.70	33.50	54.80
1977-78	18.20	2.20	32.10	52.20

(R) Revaluation year

**HISTORY OF ASSESSED VALUATION**

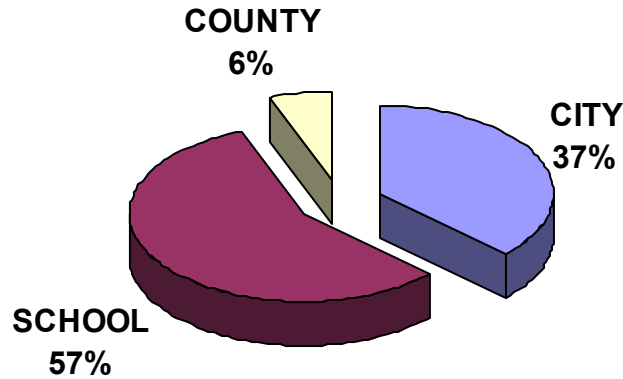
<b>FISCAL YEAR</b>	<b>VALUATION</b>
2007-08	\$9,281,224,534
2006-07	\$8,996,058,859
2005-06	\$8,980,391,935 (R)
2004-05	\$6,978,813,265 (R)
2003-04	\$5,363,848,408
2002-03	\$5,435,992,099
2001-02	\$5,331,857,935
2000-01	\$5,251,008,071 (R)
1999-00	\$4,073,784,799
1998-99	\$3,399,095,691
1997-98	\$3,705,861,192
1996-97	\$3,565,468,405
1995-96	\$3,555,575,845
1994-95	\$3,508,873,595
1993-94	\$3,463,299,556
1992-93	\$3,482,583,656 (R)
1991-92	\$2,238,774,141
1990-91	\$2,250,401,251
1989-90	\$2,230,037,778
1988-89	\$2,218,194,400
1987-88	\$2,089,387,100
1986-87	\$1,981,794,500
1985-86	\$1,839,854,100
1984-85	\$1,697,638,650
1983-84	\$1,606,277,150
1982-83	\$1,535,149,600
1981-82	\$1,495,814,600 (R)

(R) Revaluation year

**LONG-TERM DEBT**

The City of Nashua finances its capital projects, acquisitions and improvements through the issuance of long-term debt. The City customarily issues 20-year bonds through a competitive bid process. Statutory limits are imposed to control the level of debt. Under a special act applicable to the City, the general debt limit of the City is 2.00% of its base valuation of \$9,281,224,534 as last determined by the State Board of Taxation. Debt for school purposes is excluded from the general debt limit. Under a special act applicable to the school, school debt is subject to a limit of not more than 6% of the above described base valuation. State-prescribed statutory debt limits under RSA 33:4-a are higher than those allowed under the special act applicable to the City. At the end of FY'08, the City had long-term debt of \$120,177,775 for school related projects, \$30,544,656 for City, \$149,818 for Solid Waste Disposal and \$2,007,752 for the Waste Water Treatment Plant.

## YOUR 2008 TAX DOLLARS



### CITY OF NASHUA TRUST FUNDS

The City of Nashua has over 100 trust funds with a combined market value as of June 30, 2008 of over \$75.5 million. The purpose of some these funds include scholarship awards for Nashua High School students, perpetual care for the City's cemeteries, capital equipment purchases, cultural enrichment for the City's citizens, and books for Nashua Public Library. The city's trust funds must be invested pursuant to the provisions in RSA 31:25. Information regarding this and other state statutes concerning trust funds may be obtained from the Charitable Trusts Unit of the Department of Justice in Concord, New Hampshire.

The City is required to file annual reports with the Department of Charitable Trusts and the Department of Revenue Administration. The required reports, the MS 9 & 10, state the purpose of each trust fund, the date of its creation, and the fund's earnings and expenditures during the year. These reports are required for the charitable trusts that the City holds in custody but do not include trusts such as pension funds, impact fees, and funds that the City receives as the beneficiary of trusts held by other entities.

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
2001	Landfill-Regulatory Closure	landfill closure costs	Common Trust #2	2,125,000.00	500,000.00
2000	Solid Waste Equipment Reserve	capital reserve fund	Common Trust #3	291,626.73	233,214.05
2003	Sesquicentennial Celebration	fund activities to celebrate City's 150th anniversary of incorporation	Common Trust #2	3,057.25	
2007	Yankee Mural	preservation/restoration of mural	Common Trust #2	1,655.00	
2007	Ethnic Awareness	promote ethnic awareness in the city	Common Trust #2	1,294.77	
2007	Green Team	promote responsible use of resources	Common Trust #2	20,000.00	5,000.00
2000	City Hall Renovations	capital reserve fund	Common Trust #3	3,275.13	
2004	Hunt Memorial Building Fund	restoration of Hunt Memorial Building	Common Trust #2	29,738.01	462.73
2004	Bomb Specialist Unit	indicated activities	Common Trust #2	183.72	
2004	Police K-9 Unit	indicated activities	Common Trust #2	8.51	200.00
2004	Police School Program	indicated activities	Common Trust #2	544.83	

City of Nashua

Realized Gains/Losses	Withdrawals	Balance End of Year	Income			Balance End of Year	Grand Total Principal & Income End of Year
			Balance Beginning of Year	Income	Expended		
		2,625,000.00	211,365.62	76,675.09		288,040.71	2,913,040.71
	(300,975.00)	223,865.78	-	13,391.65		13,391.65	237,257.43
		3,057.25	93.49	87.43	(0.75)	180.17	3,237.42
	(1,729.06)	(74.06)	25.22	50.53		75.75	1.69
	(979.70)	315.07	-	40.30		40.30	355.37
		25,000.00	-	93.86		93.86	25,093.86
	(201.24)	3,073.89	691.49	108.27		799.76	3,873.65
	(4,970.39)	25,230.35	-	896.50		896.50	26,126.85
		183.72	132.86	8.78		141.64	325.36
		208.51	52.35	1.68		54.03	262.54
		544.83	63.40	16.89		80.29	625.12

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
2004	NPD Rape Aggression Defense System Program	indicated activities	Common Trust #2	1,704.95	217.86
2006	Law Enforcement Programs & Activities	indicated activities	Common Trust #2	115.62	
2000	Amherst St. Fire Station	capital reserve fund	Common Trust #3	541.49	16.31
2005	Fire Public Education Injury Prevention	public education/injury prevention program	Common Trust #2	12,518.82	1,720.73
2006	Fire Emergency Fund	indicated activities	Common Trust #2	200,206.00	
circa 1892	Weavers Union Hospital Fund	erection/maintenance of a city hospital	Common Trust #2	5,008.74	
circa 1903	Charlotte O. Harris	public bath	Common Trust #2	1,717.26	
1950	Sarah Wallace Welfare	public welfare needs	Citizens Bank checking Common Trust #1 & #2	26,937.13	611.84
1997	Welfare	welfare emergencies	Common Trust #2	313,032.54	
2006	Asbestos Expendable Trust Fund	indicated activities	Common Trust #2	24,000.00	

City of Nashua

Realized Gains/ Losses	Withdrawals	Balance End of Year	Balance Beginning of Year	Income			Grand Total Principal & Income End of Year
				Income	Expended	Balance End of Year	
		1,922.81	-	48.13	(42.00)	6.13	1,928.94
		115.62	-	3.20		3.20	118.82
		557.80	114.31	17.90	(49.58)	82.63	640.43
	(6,307.99)	7,931.56		287.85		287.85	8,219.41
		200,206.00	12,675.90	5,907.02		18,582.92	218,788.92
		5,008.74	3,353.29	232.01		3,585.30	8,594.04
		1,717.26	1,049.25	76.75		1,126.00	2,843.26
659.14	(2,834.92)	25,373.19	4,364.59	997.00	(811.10)	4,550.49	29,923.68
		313,032.54	29,411.46	9,502.09		38,913.55	351,946.09
	(4,268.20)	19,731.80	733.94	670.28		1,404.22	21,136.02



Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
2003	SummerFun	summer activities for citizens	Common Trust #2	5,493.25	5,402.73
2004	Holman Stadium Improvements	materials,equipment, services,seasonal personnel,provide matching funds for grants	Common Trust #2	6,136.69	
2004	Mine Falls Park Fund	materials,equipment, services,seasonal personnel,provide matching funds for grants	Common Trust #2	375,688.46	
2004	David W. Deane Skateboard Park	materials,equipment, services,seasonal personnel,provide matching funds for grants	Common Trust #2	38,471.62	20,207.60
2006	Sports Teams Tournament Travel	indicated activities	Common Trust #2	722.54	2,000.00
2007	Park Rehabilitation	rehabilitation of specific city parks	Common Trust #2	47,000.00	15,000.00
1998	DPW Snow Removal	snow removal	Common Trust #2	265,393.95	30,000.00
2003	Street Paving	paving needs of the City	Common Trust #2	850.06	464,451.00
circa 1893	Edgewood Cemetery Perpetual Care	perpetual care	TD Banknorth Portfolio*	3,221,990.52	40,373.39
1975	Edgewood Cemetery Flower Fund	flowers for gravesites	TD Banknorth Portfolio*	136,407.64	400.00

City of Nashua

Realized Gains/ Losses	With-drawals	Balance End of Year	Balance Beginning of Year	Income			Grand Total Principal & Income End of Year
				Income	Expended	Balance End of Year	
	(4,638.33)	6,257.65	-	300.42	(300.42)	-	6,257.65
	(4,314.94)	1,821.75	-	1,341.06	(1,341.06)	-	1,821.75
	(63,261.24)	312,427.22	-	12,090.73	(12,090.73)	-	312,427.22
		58,679.22	-	1,651.17	(161.46)	1,489.71	60,168.93
		2,722.54	-	67.42		67.42	2,789.96
		62,000.00	-	232.78		232.78	62,232.78
	(30,657.09)	264,736.86	12,237.88	7,816.32	(7,816.32)	12,237.88	276,974.74
	(457,171.05)	8,130.01	-	1,767.38	(1,767.38)	-	8,130.01
132,414.12		3,394,778.03	364.00	106,645.81	(103,493.76)	3,516.05	3,398,294.08
7,041.84		143,849.48	57.01	3,732.56	(3,735.90)	53.67	143,903.15

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		
				Balance Beginning of Year	New Funds	Realized Gains/ Losses
circa 1897	Suburban Cemetery Perpetual Care	perpetual care	TD Banknorth Portfolio*	168,176.83	4,000.00	5,732.86
1948	Suburban Cemetery-Whitman Fund	maintenance of cemetery	TD Banknorth Portfolio*	1,063,076.15	128.05	62,492.94
circa 1895	Woodlawn Cemetery Perpetual Care	perpetual care	Cantella Portfolio*	3,496,057.06	209,296.03	563,046.65
1994	Woodlawn Cemetery Arboretum	raising & caring for trees in cemetery	Cantella Portfolio*	3,165.12	1.45	
1996	Woodlawn Cemetery Maintenance	improvements & general maintenance	SA /Cantella Portfolio *	301,819.81	98,553.00	(2,567.37)
circa 1921	Jennie N. Wallace	flags for veterans graves	Common Trust #2	5,122.56		
2001	Affordable Housing	housing aid	Common Trust #2	139.97		
2000	School-Deferred Maintenance	capital reserve fund	Common Trust #3	24,483.02		
2003	School Retirement	retirement expenditures in excess of budgeted amounts	Common Trust #2	195,571.00	600,000.00	

City of Nashua

Withdrawals	Balance End of Year	Balance Beginning of Year	Income			Grand Total Principal & Income End of Year
			Income	Expended	Balance End of Year	
	177,909.69	48.81	5,506.28	(5,505.78)	49.31	177,959.00
	1,125,697.14	248,008.53	52,446.82	(10,746.50)	289,708.85	1,415,405.99
(7,566.84)	4,260,832.90	-	198,139.32	(198,139.32)	-	4,260,832.90
	3,166.57	3,349.75	304.85		3,654.60	6,821.17
(116,258.02)	281,547.42	-	9,128.76	(9,128.76)	-	281,547.42
	5,122.56	3,089.47	227.86		3,317.33	8,439.89
	139.97	74.07	5.94		80.01	219.98
	24,483.02	5,169.16	809.32	(1,504.33)	4,474.15	28,957.17
(600,000.00)	195,571.00	25,125.42	8,370.47		33,495.89	229,066.89

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		Realized Gains/Losses
				Balance Beginning of Year	New Funds	
2000	Portable Classrooms	rental fees for portable classrooms	Common Trust #2	83,620.26		
2005	Stellos Stadium Improvements	repairs, replacements, and improvements	Common Trust #2	309,568.55		
2005	Stellos Stadium GOB Repayment	fund payments for bonded debt	Common Trust #2	201,748.58		
2006	School Capital Reserve	indicated activities	Common Trust #3	7,775,986.91		
2006	School Athletic Expendable Trust Fund	indicated activities	Common Trust #2	25,243.87	15,744.44	
2006	Hurricane Katrina Relief Fund	indicated activities	Common Trust #2	4,203.77	54.00	
2006	Special Education Expendable Trust Fund	indicated activities	Common Trust #2	551,490.55		
2006	School Related Programs & Activities	indicated activities	Common Trust #2	5,449.35	11,067.35	
1869	Noyes Prize	scholarship	Common Trust #1 Common Trust #2	2,824.01	33.68	75.14
1992	Class of 1924 - Evelyn F. Lamond Scholarship	scholarship	Common Trust #1 Common Trust #2	27,867.80	322.25	741.53
1992	Ralph J. & Alice F. Burns Scholarship	scholarship	TD Banknorth Portfolio*	287,050.56	923.97	11,596.05

City of Nashua

Withdrawals	Balance End of Year	Balance Beginning of Year	Income			Grand Total Principal & Income End of Year
			Income	Expended	Balance End of Year	
(6,779.73)	76,840.53	(76,571.13)	3,720.27	(3,720.27)	(76,571.13)	269.40
	309,568.55	29,713.57	9,414.34		39,127.91	348,696.46
(59,401.91)	142,346.67	-	5,598.09	(5,598.09)	-	142,346.67
(409,257.99)	7,366,728.92	-	212,238.36	(212,238.36)	-	7,366,728.92
	40,988.31	245.28	618.28		863.56	41,851.87
	4,257.77	339.47	108.29		447.76	4,705.53
(549,903.53)	1,587.02	-	16,096.47	(16,096.47)	-	1,587.02
(3,347.81)	13,168.89	-	99.96	(99.96)	-	13,168.89
(113.64)	2,819.19	20.02	110.18	(22.70)	107.50	2,926.69
(1,071.85)	27,859.73	187.59	1,087.32	(223.83)	1,051.08	28,910.81
(7,683.97)	291,886.61	1,723.32	9,567.20	(2,113.68)	9,176.84	301,063.45

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		
				Balance Beginning of Year	New Funds	Realized Gains/Losses
1983	Thelma F. Doe Scholarship	scholarship	Common Trust #1 Common Trust #2	13,078.05	153.16	347.99
1993	Matsis Mathematics Achievement Award	scholarship	Common Trust #1 Common Trust #2	13,019.44	150.96	346.43
1979	Leo & Olive Ferryall Scholarship	scholarship	Common Trust #1 Common Trust #2	18,441.75	158.94	489.40
1973	Virginia Holt Dunlap Award	scholarship	Common Trust #1 Common Trust #2	570.82	5.54	15.24
1947	Walter & Evelyn Nesmith Scholarship Prize	scholarship	Common Trust #1 Common Trust #2	10,222.04	118.32	272.00
1993	Arthur J. Nakos Scholarship	scholarship	Common Trust #1 Common Trust #2	34,996.55	396.55	931.22
1980	Nashua High Class of 1939 Memorial Scholarship	scholarship	Common Trust #1 Common Trust #2	19,100.20	221.82	499.18
1983	Raymond N. Chantal Memorial Scholarship	scholarship	Common Trust #1 Common Trust #2	8,955.75	344.57	238.30
1985	Honorable Frank B. & Emma D. Clancy Scholarship	scholarship	Common Trust #1 Common Trust #2	135,895.62	1,498.73	3,616.00

City of Nashua

Withdrawals	Balance End of Year	Income				Grand Total Principal & Income End of Year
		Balance Beginning of Year	Income	Expended	Balance End of Year	
(502.97)	13,076.23	90.64	510.29	(105.05)	495.88	13,572.11
(500.77)	13,016.06	88.20	507.99	(104.58)	491.61	13,507.67
(598.68)	18,491.41	74.22	717.76	(147.73)	644.25	19,135.66
(30.53)	561.07	13.59	22.66	(4.60)	31.65	592.72
(398.16)	10,214.20	72.10	398.91	(82.09)	388.92	10,603.12
(1,336.05)	34,988.27	230.50	1,365.51	(281.07)	1,314.94	36,303.21
(731.56)	19,089.64	135.73	732.14	(150.67)	717.20	19,806.84
(584.44)	8,954.18	61.29	350.31	(71.93)	339.67	9,293.85
(5,166.78)	135,843.57	902.10	5,303.62	(1,091.43)	5,114.29	140,957.86



Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		Realized Gains/Losses
				Balance Beginning of Year	New Funds	
1987	William H. & Edith E. Keenan Scholarship	scholarship	Common Trust #1 Common Trust #2	643,241.61	7,011.35	17,117.22
1989	Charles H Austin Scholarship	scholarship	Citizens Bank Portfolio*	2,060,469.82	38.29	75,764.50
1997	Lantzas/Erickson Scholarship	scholarship	Common Trust #1 Common Trust #2	22,076.96	249.45	587.44
1999	Ruth Milan Scholarship	scholarship	Common Trust #1 Common Trust #2	259,009.50	2,504.74	6,885.73
2001	Marco Scheer Memorial Scholarship	scholarship	Common Trust #1 Common Trust #2	19,277.29	327.88	495.06
1973	Olla Holt Dunlap Award	scholarship	Common Trust #1 Common Trust #2	566.90	6.67	14.98
1997	Linda Swidler Scholarship	scholarship	Common Trust #1 Common Trust #2	15,741.04	3,866.17	496.54
2004	Stephen Guilfoy Memorial Scholarship	scholarship	Common Trust #2	10,411.55	7,806.09	
2003	Mark Thibault Wrestling Scholarship	scholarship	Common Trust #2	2,357.91	50.41	
2004	Berard Masse Memorial Scholarship	scholarship	Common Trust #2	1,233.65		
2004	Alan H. Rudman Memorial Scholar/Athlete Award	scholarship	Common Trust #1 Common Trust #2	123,994.86	2,264.72	2,968.99

City of Nashua

Withdrawals	Balance End of Year	Income				Grand Total Principal & Income End of Year
		Balance Beginning of Year	Income	Expended	Balance End of Year	
(24,572.15)	642,798.03	4,439.45	25,112.67	(5,166.57)	24,385.55	667,183.58
(62,696.62)	2,073,575.99	13,594.75	86,587.52	(16,584.88)	83,597.39	2,157,173.38
(839.13)	22,074.72	142.76	861.36	(177.30)	826.82	22,901.54
(22,962.71)	245,437.26	(2,943.05)	10,070.82	(1,617.39)	5,510.38	250,947.64
(827.61)	19,272.62	127.23	723.24	(149.42)	701.05	19,973.67
(21.66)	566.89	14.88	22.28	(4.52)	32.64	599.53
(5,759.39)	14,344.36	-	757.30	(757.30)	-	14,344.36
(498.95)	17,718.69	-	334.00	(334.00)	-	17,718.69
(79.37)	2,328.95	-	45.63	(45.63)	-	2,328.95
(1,217.25)	16.40	-	70.21	(70.21)	-	16.40
(4,145.91)	125,082.66	2,667.76	4,385.15	(896.15)	6,156.76	131,239.42

Municipal Government Report

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		Realized Gains/Losses
				Balance Beginning of Year	New Funds	
2006	Linda Haytayan Lacrosse Fund	scholarship	Common Trust #2	11,031.74		
2007	Shawn Eckert Memorial Scholarship	scholarship	Common Trust #2	8,998.34	1,090.85	
1937	Ira Harris Lecture Fund	public lectures & concerts	Common Trust #1 Common Trust #2	30,977.68	173.25	751.22
1968	Capital Equipment Reserve	capital reserve fund	Bank of America Portfolio* Common	4,374,015.34	729,338.88	
2000	City Retirement	retirement expenditures in excess of budgeted	Common Trust #2	341,633.32	271,662.06	
<b>Grand Total All Funds</b>				<u>30,224,076.31</u>	<u>3,332,656.44</u>	<u>894,951.16</u>

Fees and expenses paid for professional banking assistance: (RSA 31:38-a IV)

Name of Bank: Citizens Bank Fees paid: \$28,583.30

Name of Bank: TD Banknorth Fees paid: \$42,040.53

Were these Fees & expenses paid for totally from income? Yes

City of Nashua

Withdrawals	Balance End of Year	Income			Balance End of Year	Grand Total Principal & Income End of Year
		Balance Beginning of Year	Income	Expended		
(4,573.92)	6,457.82	-	426.08	(426.08)	-	6,457.82
	10,089.19	-	134.49	(134.49)	-	10,089.19
(172.85)	31,729.30	35.02	1,100.90	(226.76)	909.16	32,638.46
	5,103,354.22	319,909.14	177,601.24		497,510.38	5,600,864.60
(335,733.33)	277,562.05	-	14,028.60	(14,028.60)	-	277,562.05
<u>(3,130,310.45)</u>	<u>31,321,373.46</u>	<u>841,588.25</u>	<u>1,120,069.60</u>	<u>(645,142.48)</u>	<u>1,316,515.37</u>	<u>32,637,888.83</u>

Municipal Government Report

**FEES**

<b>Citizens:</b>	<b>28,583.30</b>	<b>TDBanknorth:</b>	<b>42,040.53</b>
Austin	16,584.88	Burns	2,113.68
NHS	11,998.42	Suburban	1,217.11
		Whitman	9,839.16
		Edgewood-Flower	1,046.75
		Edgewood-PC	27,823.83

			Balance	Interest
Sweep CD	3300607541 ~ account 20	Citizens	10,425,109.28	302,226.83
	0504052357 ~ account 39	Citizens	-	-
			<u>10,425,109.28</u>	<u>482,172.41</u>
901	Solid Waste Equipment Reserve	5403	269,001.73	13,391.65
917	City Hall Renovations	5319	3,966.62	108.27
932	Amherst St. Fire Station	5316	655.80	17.90
981	School-Deferred Maintenance	5318	29,652.18	809.32
981	School Capital Reserve	5368	7,775,986.91	212,238.36
993	Capital Equipment Reserve	5315	2,345,846.04	75,661.33
			<u>10,425,109.28</u>	<u>302,226.83</u>
				482,172.41

**MS-10**

**Report of the Common Trust Fund Investments of the City of Nashua, NH as of June 30, 2008**

How Invested		Principal (Book Value)		
		Balance Beginning of Year	Deposits	Realized Gains/Losses
Common Trust #1	Citizens Bank Portfolio	1,508,902.19	11,012.29	39,779.22
Common Trust #2	Citizens Bank Money Market	5,748,524.68	1,902,464.82	
Common Trust #3	Citizens Bank Money Market	10,103,002.22	588,936.20	

**MS-10**

**Report of the Common Trust Fund Investments of the Nashua Public Library  
Nashua, NH as of June 30, 2008**

How Invested		Principal		
		Balance Beginning of Year	New Funds	Withdrawals
Common Trust #1	TD Banknorth Investment Portfolio*	3,651,445.74		
Common Trust #2	TD Banknorth Money Market			
Common Trust #3	TD Banknorth Money Market			
Common Trust #4	Citizens Money Market	17,058.41	548.62	(1,360.99)

Fees and expenses paid for professional banking/brokerage assistance: (RSA 31:38-a. IV)

Name of Bank/Brokerage: TD Banknorth

Fees Paid: \$26,441.87

Were these fees & expenses paid for totally from income? Yes

City of Nashua

Deposits/ Disbursements	Bank Transfers	Balance	Due to/from
192,701.01	-	10,920,037.12	
-	-	-	
<u>(509,263.85)</u>	<u>-</u>	<u>10,425,109.28</u>	
233,214.05	-	515,607.43	(278,350.00)
(201.24)	-	3,873.65	
(33.27)	-	640.43	
(1,504.33)	-	28,957.17	
(394,496.35)	-	7,593,728.92	(227,000.00)
<u>355,722.15</u>	<u>-</u>	<u>2,777,229.52</u>	<u>387,667.47</u>
<u>192,701.01</u>	<u>-</u>	<u>10,920,037.12</u>	<u>(117,682.53)</u>
	due to/from	(117,682.53)	
		10,802,354.59	

Withdrawals	Balance End of Year	Income				Grand Total Principal & Income End of Year
		Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	
(23,063.80)	1,536,629.90	40,550.21	64,574.43	(91,611.28)	13,513.36	1,550,143.26
(1,990,535.30)	5,660,454.20	-	193,080.73	(193,080.73)	-	5,660,454.20
<u>(191,810.66)</u>	<u>10,500,127.76</u>	<u>332,913.72</u>	<u>302,226.83</u>	<u>(332,913.72)</u>	<u>302,226.83</u>	<u>10,802,354.59</u>

Gains/Losses from Sales	Balance End of Year	Income				Grand Total Principal & Income End of Year
		Balance Beginning of Year	Income	Expended	Balance End of Year	
46,930.76	3,698,376.50	17,938.27	144,123.45	(139,778.21)	22,283.51	3,720,660.01
		479,959.75	136,921.46	(616,881.21)	-	-
			616,881.24	-	616,881.24	616,881.24
	16,246.04	385.33	491.96	-	877.29	17,123.33

Report of the Trust Funds of the Nashua Public Library, Nashua, NH as of June 30, 2008

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
1979	Charles Zylonis	educate/inform the public about Lithuania	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	388,513.41	
1962	Alfred Everett Smith	non-fiction and/or art book purchases	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	9,605.27	
1935	Ira F. Harris Fund	purchase of books	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	39,295.18	
1965	Ada Harkaway Trust	purchase of children's books with emphasis on fairy tales and myths	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	1,220.01	
1973	Chandler Memorial Library Fund	care & maintenance of the Chandler Memorial Library	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	159,815.83	

City of Nashua

Realized Gains/Losses	With-drawals	Balance End of Year	Income			Balance End of Year	Grand Total Principal & Income End of Year
			Balance Beginning of Year	Income	Expended		
4,321.87		392,835.28	14,374.65	13,953.09	(11,920.85)	16,406.89	409,242.17
111.22		9,716.49	2,698.43	451.44	(63.02)	3,086.85	12,803.34
463.42		39,758.60	8,815.37	1,784.36	(262.59)	10,337.14	50,095.74
13.90		1,233.91	432.10	60.21	(7.86)	484.45	1,718.36
3,526.65		163,342.48	17,215.87	11,720.87	(11,775.91)	17,160.83	180,503.31



## Report of the Trust Funds of the Nashua Public Library, Nashua, NH as of June 30, 2008

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
1932	Leonard Freeman Burbank	purchase of works of art by living artists	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	100,501.95	
1988	Henry Stearns Fund	purchase of reading matter	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	2,201,273.28	
2004	Raymond Avard	purchase of French-Canadian books, literature, tapes, CDs and any and all electronic materials concerning French-Canadian culture and history	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	3,123.26	
1892	John M. Hunt Memorial	building of library	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	27,104.79	
1906	Daniel Hussey	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	35,739.20	

City of Nashua

Realized Gains/Losses	Withdrawals	Balance End of Year	Income			Balance End of Year	Grand Total Principal & Income End of Year
			Balance Beginning of Year	Income	Expended		
3,104.94		103,606.89	44,272.48	11,365.32	(10,579.28)	45,058.52	148,665.41
27,515.02		2,228,788.30	365,913.89	99,662.24	(28,540.09)	437,036.04	2,665,824.34
34.64		3,157.90	196.01	114.75	(19.59)	291.17	3,449.07
273.42		27,378.21	1,410.89	902.05	(154.92)	2,158.02	29,536.23
412.44		36,151.64	1,822.39	1,348.56	(233.72)	2,937.23	39,088.87

## Report of the Trust Funds of the Nashua Public Library, Nashua, NH as of June 30, 2008

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
1916	Almira Jaquith	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	149.48	
2000	Nanna M. Rose	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	15,375.85	
1990	Martha C. Cramer	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	14,909.00	
1991	U.S. Constitution	to promote a greater understanding and appreciation of the U.S. Constitution and The Bill of Rights	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	4,235.82	
1974	Marion Fairfield	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	4,707.39	

City of Nashua

Realized Gains/ Losses	With-drawals	Balance End of Year	Income				Grand Total Principal & Income End of Year
			Balance Beginning of Year	Income	Expended	Balance End of Year	
13.90		163.38	433.56	60.25	(7.86)	485.95	649.33
150.60		15,526.45	1,213.83	514.21	(85.37)	1,642.67	17,169.12
185.36	(71.42)	15,022.94	1,546.17	637.85	(33.61)	2,150.41	17,173.35
46.34		4,282.16	1,568.57	205.76	(26.27)	1,748.06	6,030.22
60.25		4,767.64	1,115.02	230.72	(34.13)	1,311.61	6,079.25

Report of the Trust Funds of the Nashua Public Library, Nashua, NH as of June 30, 2008

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)	
				Balance Beginning of Year	New Funds
1984	Bertha Hickey	Chandler Memorial Library	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	7,310.11	
1985	Jessie C. Locke	Chandler Memorial Library	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	122,108.58	71.42
2000	Frank B. Clancy	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	35,829.25	
1996	Genevieve Nesmith	purchase of books	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	31,401.01	
1996	Virginia Carr Bloomfield	general library purposes	Common Trust #1 Common Trust #2 Common Trust #3 Common Trust #4	449,227.07	

City of Nashua

Realized Gains/ Losses	With-drawals	Balance End of Year	Income			Balance End of Year	Grand Total Principal & Income End of Year
			Balance Beginning of Year	Income	Expended		
92.69		7,402.80	1,728.09	355.48	(52.52)	2,031.05	9,433.85
1,353.20		123,533.20	1,613.68	4,257.17	(838.22)	5,032.63	128,565.83
393.94		36,223.19	2,953.11	1,336.22	(1,027.23)	3,262.10	39,485.29
315.42		31,716.43	5,795.73	1,206.38	(178.71)	6,823.40	38,539.83
4,541.54		453,768.61	21,690.77	14,919.17	(6,939.19)	29,670.75	483,439.36

Municipal Government Report

Report of the Trust Funds of the Nashua Public Library, Nashua, NH as of June 30, 2008

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Principal (Book Value)		Realized Gains/ Losses
				Balance Beginning of Year	New Funds	
2004	Historical Books	to fund printing costs of The History of the City of Nashua & other historical books	Common Trust #4	13,168.88	500.00	
2004	Museum Passes	purchase museum passes for public use	Common Trust #4	24.71		
2004	Plaza Pics	to fund summer plaza pics	Common Trust #4	1,138.67		
2004	Misc. Donations	donated funds to be used at discretion of the Trustees	Common Trust #2 Common Trust #3 Common Trust #4	2,726.15	48.62	
<b>Grand Total All Funds</b>				<b>3,668,504.15</b>	<b>620.04</b>	<b>46,930.76</b>

City of Nashua

		Income				
With- drawals	Balance End of Year	Balance Beginning of Year	Income	Expended	Balance End of Year	Grand Total Principal & Income End of Year
	13,668.88	1,472.74	418.11		1,890.85	15,559.73
	24.71	-	3.09		3.09	27.80
(1,000.00)	138.67	-	3.84		3.84	142.51
(1,448.40)	1,326.37	-	209.80		209.80	1,536.17
<u>(2,519.82)</u>	<u>3,713,535.13</u>	<u>498,283.35</u>	<u>165,720.94</u>	<u>(72,780.94)</u>	<u>591,223.35</u>	<u>4,304,758.48</u>



## **NASHUA FIRE RESCUE**

### **NASHUA FIRE RESCUE COMMISSIONERS**

**2007 - 2008**

**Paul Garant, Chairman**

**Bruce Laughton, Vice Chairman**

**Kevin Gage, Clerk**

**David Lavoie**

**Ralph Kelloway**

**CHIEF**

**Brian W. Morrissey**

**ASSISTANT CHIEF**

**Keith E. Anderson**

**DEPUTY CHIEFS**

**John Allison, Michael O'Brien**

**Daniel Cronin, Steven Galipeau**

**EXECUTIVE ASST.**

**Earlene Davis**

**ADMIN. ASST.**

**Anne-Marie Boucher**

### **Stations and Divisions**

**Station 1 15 Amherst Street**

**Station 2 177 Lake Street**

**Station 3 124 Spit Brook Road**

**Station 4 70 East Hollis Street**

**Station 5 98 Pine Hill Road**

**Station 6 2 Conant Road**

**Administration**

**70 East Hollis Street**

**Fire Alarm Division**

**38 Lake Street**

**Mechanical Division**

**2 Conant Road**

**Fire Marshal**

**177 Lake Street**

**Training/Safety**

**177 Lake Street**

### **Mission Statement**

It is the mission of Nashua Fire Rescue to protect life, property, and safeguard the quality of our environment by providing effective emergency and support services related to fire suppression, emergency medical response, specialized rescues and hazardous materials mitigation.

Nashua Fire Rescue will take a pro-active role, in reducing the impact of such emergencies, by providing programs related to public education, risk reduction, fire, and injury prevention, community relations, disaster planning, and operational training.

All services provided will be delivered in the most efficient and effective manner to meet the needs of our internal and external customers.

*Approved (2/7/2008): Nashua Board of Fire Commissioners*

### **General Information**

The primary responsibilities of the Department include suppression and prevention of fires, pre-hospital emergency medical care, rescue of persons from vehicle, water or ice related emergencies. Department members routinely participate in fire suppression and emergency medical training also additional training is conducted in Homeland Security areas including technical and specialized equipment. Fire personnel participate in city wide interagency drills to assure the coordination of the various resources in times of emergency conditions.

### **Accomplishments**

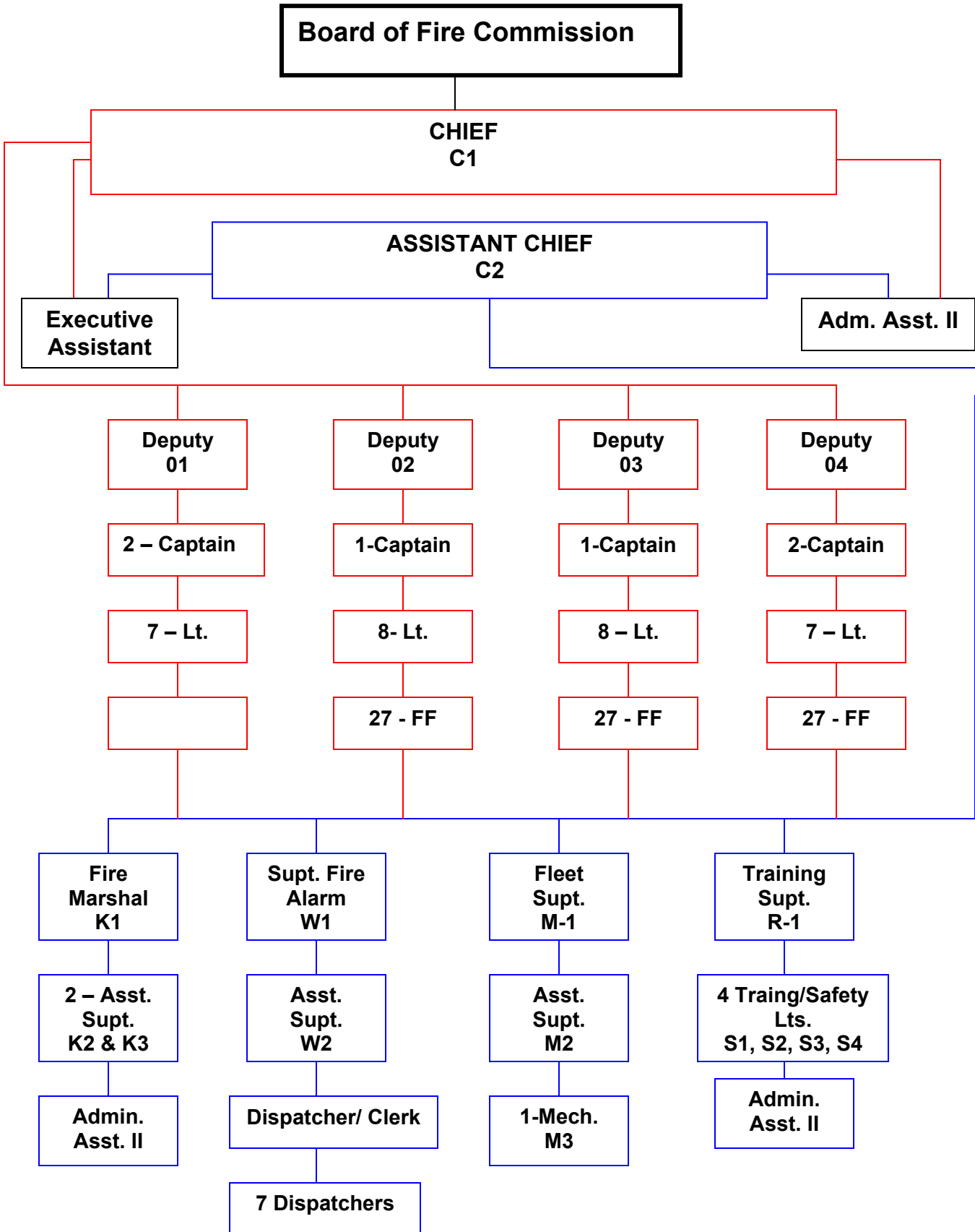
During FY08 the Conant Road Fire Station that was originally built and occupied in 1971 was rehabilitated to provide more functional and suitable work space. The building remained fully operational and the project will allow the continued use of this facility for many years to come

A new 2008 Pierce Arrow Pumper was delivered and placed in service with Engine 6. The new pumper replaced a 1993 unit that had been in service for nearly 15 years. The former Engine 6 will remain on the active roster as a reserve Pumper for continued use when conditions warrant.

An operational change was implemented and the Tower Ladder that had been assigned to the Lake Street Station was reassigned to Spit Brook Road and the Aerial Ladder from Spit Brook Road was Designated Ladder 2 and assigned to Lake Street

### **Personnel Changes**

During FY08 Fire Commissioners Ed Madigan and Richard Soucy did not seek re election and ended their service with NFR. Seven members of Nashua Fire Rescue retired including Captain Mike Cote, Lieutenants Don Deslauriers and Fred Conti, Firefighters Bruce Couturier, Mike Migneault, Mike Lacombe and Mike Sullivan. In addition three members resigned to pursue other opportunities - Firefighter Tom Ryan, Dispatcher Tom Pzenny and Administrative Assistant Mary McLaughlin.



City of Nashua

**Nashua Fire Rescue - Department Roster** Effective Date: 09-18-2008

Chief Brian Morrissey		Assistant Chief Keith Anderson	
Deputy Chiefs			
Dep O'Brien Sr, Michael	T Dep Galipeau, Steven	T Dep Cronin, Daniel	Dep Allison, John
Group 1	Group 2	Group 3	Group 4
<b>Amherst Street Fire Station</b>			
*D Lt Barrows, Robert	*D Lt Proulx, Mark	*T Capt Walker, George	T Lt Perault, David
T Lt Kirk, James	Lt Kass, Michael	TD Lt Simard, Matthew	TD Lt Buxton, Steve
Pvt Pimental, Manuel	Pvt Perault, Matthew	Pvt Poloski, Jared	T Pvt Wyman, Jessica
TD Pvt Duclos, Michael	Pvt Lajoie, Peter	Pvt Fitz, Robert	TD Pvt DuVarney, Michael
*T Pvt Labrecque, Raymond	*D Pvt Martinage, Scott	* Pvt Makarawicz, Keith	*T Pvt Soucy, Paul
Pvt Curran, Michael	Pvt Marquis, Timothy	Pvt Rioux, Chad	Pvt Campbell, William
Pvt O'Brien Jr, Michael	Pvt Sice, Michael	Pvt Stepney, Nicholas	Pvt Young, Thomas
FFOP Lamb, James	FFOP Anderson, Brett	FFOP Moone, Ryan	FFOP Meyer, Richard
<b>Training / Safety</b>			
T Lt Carrigan, Scott	Lt. Allison, Jeffrey	D Lt Haynes, Mark	T Lt Wholey, Mark
<b>Lake Street Community Fire Station</b>			
TD Capt MacDonald, Glen	*T Lt Wyatt, Richard	T Lt Soucy, Timothy	TD Lt Bartlett, Russell
*T Lt Conway, Richard	T Lt Breda, Byron	T Lt Lingley, Thomas	T Lt Cote, Douglas
D Pvt Armstrong, Nathan	TD Pvt Oleksak, William	D Pvt LaFleur, Michael	Pvt Worcester, Gerald
Pvt Wilkins, Richard	T Pvt Douzanis, James	T Pvt McAllister, John	Pvt Rapaglia, Mark
*T Pvt Cote, Stephen	*TD Pvt Frazier, John	*T Pvt Labrecque, Kyle	*TD Pvt Bollengier, James
T Pvt Anderson Jr., Keith	TD Pvt Dias, Christopher	TD Pvt Harrington, Brian	T Pvt Anderson, Wayne
T Pvt Desjadon, Darren	Pvt Shea, William	TD Pvt Robert, David	Pvt Scire, Robert M
FFOP Curran, Jonathan	Pvt Lanzara, Thomas	Pvt Maeder, Brian	FFOP Ellia, Matthew
<b>Spitbrook Road Fire Station</b>			
Lt Ricard, Ronald	T Lt Kolden, Erik	TD Capt Gerhard, Karl	TD Lt Perault, Thomas
TD Lt Tremblay, Eric	D Lt Parzych, Matthew	Lt Murtagh, Gary	T Lt Bianchi, Robert
D Pvt Paris, John	Pvt Flagler, Alex	Pvt Deslauriers, Judith	Pvt Carter, Mark
*T Pvt Hall, Roger	Pvt Petrain, Timothy	Pvt Mitchell, Joseph	Pvt Parlon, Lawrence
Pvt Melchionne, Michael	Pvt Battistelli, Eric	Pvt Nelson, Patrick	*D Pvt Conway, Stephen
Pvt Telgen, Glen	Pvt DeRubbio, Anthony	D Pvt Flynn, Stephen	Pvt Rapsis, Douglas
Pvt Deslauriers, Donald L	Pvt Drugan, Greg	Pvt Farrar, Timothy	Pvt Rioux, Justin
Pvt Phillips, Steven	FFOP DeRusha, Joseph	Pvt Silva, Scott	FFOP Keeler, Bradley
<b>East Hollis Street Fire Station [Crown Hill]</b>			
*T Lt Wilson, Gordon	*TD Lt Crowell, Richard	T Lt Teague, Daniel	T Capt Rhodes, Brian
Pvt Johansson, Michael	Pvt Maynard, Timothy	Pvt Lamb, Gary	TD Pvt Collishaw, Peter
Pvt Koser, Ronald	* Pvt Chacos, Thomas J	*T Pvt Belanger, Keith	* Pvt Mobley, Scott
Pvt Saunders, Troy	Pvt Dionne, Nicholas	Pvt Lambert, Jason	Pvt Wholey, Thomas
<b>Pine Hill Road Fire Station [Airport]</b>			
T Capt Borneman, Alan	T Lt Atkinson, William	TD Lt Sassak, David	*TD Lt Araujo, John
Pvt Quimby, Sage	Pvt Nielsen, Glenn	T Pvt Varney, Jason	Pvt Farrar, Cory
Pvt Petrain, Anthony	Pvt Leighton, Ryan	*T Pvt Doherty, Daniel	* Pvt Patti, Anthony
Pvt Fitz, Shawn	FFOP McInnis, Michael	FFOP Keohane, Timothy	Pvt Surette, Michael
<b>Conant Road Fire Station</b>			
*T Lt Finnerty, Thomas	T Capt. Kerrigan, Kevin	Lt Vermette, Mark	*T Lt Bernier, Richard
Pvt Bronson, Gregory	T Pvt Sage, Ronald	Pvt Reed, Julian	Pvt Weeks, Todd
* Pvt Cote, John	D Pvt Hebert, Cyrus	*T Pvt Pouliot, Adam	* Pvt Henry, Steven
D Pvt Tapply, Mark	Pvt Douzanis, Andrew	Pvt Sewade, Shane	Pvt House, Brian
<b>Support Services</b>			
Exec. Admin. Asst. Earlene Davis	Training/Safety Division	~~ Admin. Asst. II Anne-Marie Boucher	Fire Alarm/Communications
Fire Marshal	[T] Supt Freire, Joseph	Mechanical	Supt. Scire, Robert A/S Adams, Craig
FM Wood, Richard	Admin. Asst. II Dawn Roy	Supt Stepney, Thomas	Rafferty, John Sullivan, Jennifer
Insp/Invest Brouillette, Charlene		Asst Supt Pichette, Phillip	Audette, Jeremy Marquis, Kelly
Insp/Invest Bautista, Cynthia		Mechanic Powell, David	Cahill, Jennifer Murphy, Eric
Admin. Asst. II Morse, Brenda			Hill-Filteau, Sharyn Govostes, Rebecca



## Nashua Fire Rescue Events Summary July 1, 2007 to June 30, 2008

In the reporting period from July 1, 2007 thru June 30, 2008, the Nashua Fire Rescue logged 7,744 incidents. Of these, 370 incidents were fires. Although all incidents are of great concern to our customers, notable incidents from a Fire Rescue prospective are the multiple alarms requiring additional resources to control.

- Dive Team Response to Merrimack, Dive team members respond and assist Merrimack Fire Rescue with recovering a teenager's body.
- 300 Main Street, early evening 2<sup>nd</sup> alarm fire with a heavy smoke condition closes down downtown grocery store.
- Whites Court, early afternoon fire with heavy fire showing upon arrival escalates to a 3<sup>rd</sup> alarm fire. Neighboring homes evacuated.
- Fairmount Street, heavy fire showing upon arrival progressed to 3<sup>rd</sup> alarm. Abandoned Tannery building and superfund site numerous fuel sources and firefighters were hampered by a poor water supply.
- 87-89 Lake Street, early evening multi story, multi family building fire with fire showing upon arrival. Two dozen families are displaced from fire and smoke damage.
- 1 Ferry Road, heavy fire showing upon arrival, required 3<sup>rd</sup> alarm. Intentionally set fire destroyed newly renovated building. Investigators worked with police to close the investigation with an arrest.
- 4-4 ½ Beech Street, smoke and fire showing upon arrival from attic. Quickly progressed to 2<sup>nd</sup> alarm.
- 300 Main Street, early morning fire with fire showing upon arrival progresses to a 2<sup>nd</sup> alarm. Numerous storefronts involved.
- 10 St Laurent Street, early morning fire in hotel quickly progresses to a 3<sup>rd</sup> alarm. Over two dozen rooms were affected and displaced multiple guests. One firefighter injured fighting the fire and transported to a local hospital.

- 6 Blackfoot Drive, firefighters rescue mother and infant from a large home. Upon arrival heavy fire and smoke showing progressing to a 3<sup>rd</sup> alarm.
- 194 to 196 Main Street, a working basement fire catches restaurant diners unaware. Fire contained quickly.
- 3 Calico Circle, responders found heavy fire and smoke upon arrival at this working fire in a single family home. Firefighters rescued several family pets.
- 6 Bridge Street, early evening fire found outside of Auto Parts store quickly extinguished with suspicious origins.
- 14 ½ Lake Street, working building fire with fire showing upon arrival. Four people displaced by fire damage.
- 8 Fossa Ave, morning fire with heavy fire showing from the second floor upon arrival. Fire progressed to a third alarm and several pets were rescued from the fire building.
- 22 Mason St department responded to a street fire alarm box and found multifamily with heavy fire on back porch, call progressed to 3<sup>rd</sup> alarm with one firefighter injured on the scene. Firefighters used ground ladders to attack fire due to overhead wires blocking fire equipment. Fire caused by electric heaters near combustibles.

In addition to the fire incidents the Nashua Fire Rescue also responded to:

- 416 Hazardous Material incidents
- 3,933 Rescue incidents

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### **Crown Hill Fire Station 70 East Hollis Street**

Station 4 was built in 2006. The station houses Engine 4, and Deputy Chief. The station officially opened in observance of the events of September 11. Station 4 was previously located on Arlington Street in the heart of an area known as Crown Hill. The original station was built in response to a massive fire in 1930 that destroyed the neighborhood. Fire Administration is located in the same building. Nashua Fire Rescue's oldest truck Antique Engine 4 is also housed here.



**TYPES OF INCIDENTS FOR FISCAL YEAR 2008  
(7/1/07 - 6/30/08)**

**FIRE EXPLOSION**

Structure Fires	114
Outside of Structural Fires	20
Chimney Fires	5
Furnace	10
Vehicle Fires	44
Tree, Brush, Grass Fires	75
Refuse Fires	36
Explosion, No After-Fire	11
Outside Spill, Leave with Ensuing Fires	1
Fire, Explosion, insufficient info avail to classify	1
<b>Sub Total</b>	<b>370</b>

**OVERPRESSURE RUPTURE**

Steam Rupture	1
Air, Gas Rupture	7
Overpressure Rupture, Not Classified above	6
Overpressure Rupture, Insufficient Info.	1
<b>Sub Total</b>	<b>15</b>

**RESCUE CALL**

Inhalator Call	0
Emergency Medical Call	3025
Medical Assist - assiste EMS	80
Autobmobile Accident	572
Lock-In	13
Search Land	3
Search Water/Ice	5
Extraction	47
Assist the Occupant	115
Rescue Call no classified above	72
Rescue Call insuffieicent info.	8
<b>Sub total</b>	<b>3940</b>

**HAZARDOUS CONDITION, STANDBY**

Spill, Leak with no Ignition	138
Carbon Monoxide Problem	89
Explosive, Bomb Removal	0
Excessive Heat	17
Power Line Down	56
Arching, Shorted Electrical Equipment	142
Aircraft Standby	48
Chemical Emergency	6
Haz Condition, standby not classified above	26
Haz Condition insufficient info	46
<b>Sub Total</b>	<b>568</b>

**SERVICE CALL**

Lock-Out	67
Water Evacuation	80
Smoke, Odor Removal	28
Animal Rescue	7
Assist Police	30
Unauthorized Burning	58
Cover Assignment	38
Assist Occupant	90
Service Call not classified above	542
Service Call insufficient info avail	27
<b>Sub Total</b>	<b>967</b>

**GOOD INTENT CALL**

Food on Stove	117
Smoke Scare	78
Wrong Location	3
Controlled Burning	6
Vicinity Alarm	6
Steam, other Gas Mistake for Smoke	11
Returned in Service before arrival	46
Good Intent Call, not classified above	73
Good Intent Call, insufficient info	49
<b>Sub Total</b>	<b>389</b>

**FALSE CALL**

Malicious, Mischievous False Call	156
Bomb Scare, No Bomb	1
System Malfunction	619
Unintentional	437
False Call no classified above	73
False Call insufficient info	13
<b>Sub Total</b>	<b>1299</b>

**OTHER SITUATION FOUND**

Type of situation found not classified above	46
Blanks	94
<b>Sub Total</b>	<b>140</b>

**MUTUAL AID**

Received	8
Given	29
Other	19
<b>Sub Total</b>	<b>56</b>

**TOTAL INCIDENTS 7744**

## **MECHANICS DIVISION**

**Superintendent /Mechanic  
Assistant Superintendent/Mechanic  
Mechanic**

**Thomas Stepney  
Phillip Pichette  
David Powell**

### **Introduction**

The mechanical division consists of 3 mechanics, (1 superintendent and 2 mechanics). They are responsible for the repairs and preventative maintenance of all pieces of equipment for Nashua Fire Rescue.

### **Vehicles**

#### Operations:

8 Engines  
4 Ladder trucks  
2 Forestry Trucks  
1 Ford Excursion – Deputy Chief  
1 Safety Trailer Education Trailer  
1 Ford Explorer – Assistant Chief

#### Fire Marshal's Office:

1 Ford Explorer – Fire Marshal  
1 Ford Explorer - Fire  
Inspector/Investigator  
1 Ford Explorer - Fire  
Inspector/Investigator  
1 Ford Van - Field Investigative Unit  
1 Crown Victoria - Chief

#### Building Maintenance:

1 Chevy S10 Pick-up  
1 Bucket Truck

#### Fire Alarm:

1 Ford Truck – Superintendent/ Assistant  
Superintendent  
1 Chevy Suburban  
1 Cable Trailer  
1 Ford Crown Victoria

#### Mechanics Division:

3 Ford Pick-Ups – Used by all in  
department for various duties and plowing  
& sanding.  
1 Air Unit  
1 Air Trailer

#### Training/Safety &

#### Special Operations Division:

1 Ford Explorer – Superintendent  
1 Ford Expedition – Training Safety  
Officer  
1 Cube Van – Dive Equipment  
1 Boat Trailer  
1 Below grade trailer  
2 Hazardous Materials Vehicles  
1 Decon Trailer  
2 Dive Boats

On a weekly basis the following is completed:

Operational checks on 7 generators through out the department.  
Perform as needed any repairs on the apparatus.



On a 3 month rotation the following is completed:

All 8 Engines and 4 Ladder Trucks come thru the mechanical division for preventative maintenance service. This requires 2 men, 6 to 8 hours per vehicle to complete. The division also handles all repairs as needed, (motor overhauls, brakes, fuel pump repairs, aerial ladder hydraulics, etc.)

Maintenance for 115 SCBA Units, (self contained breathing apparatus). This involves replacement of batteries, visual inspection. A yearly service test is performed along with any repairs as needed.

On a yearly basis:

- All vehicles come through for inspections and registrations.
- Yearly preventative maintenance is performed on all generators.
- All lawn & snow blowers are serviced.
- Rescue tools, (nozzles, hand tools, Jaws of Life, etc, chainsaws, etc,).

Mechanical Division is also responsible to maintain and respond with the Air Unit Truck and Trailer to any fire or dive rescue to enable any repairs to equipment and to refill SCBA's for the firefighters.

During the winter months:

Mechanical division is responsible for the plowing and snow removal along with sanding 7 buildings throughout the city.

## **FIRE MARSHAL'S DIVISION**

**Fire Marshal**  
**Investigator/Inspector**  
**Investigator/Inspector**  
**Administrative Assistant**

**Richard Wood**  
**Charlene Brouillette**  
**Cynthia Bautista**  
**Brenda Morse**

The Fire Marshal's Office function is to support the Mission of Nashua Fire Rescue through innovative, effective, and efficient Community Risk Reduction service. Most community problems, including fire and injury are multi-faceted and in many cases extend beyond the borders of the community.

The Fire Marshal's Office played a lead role in Nashua Fire Rescue's transition to a completely new Dispatching, Reporting, and Recordkeeping software system. As the "Keeper of Record" for all incident, inspection, and permitting reports, the Fire Marshal's Office was a front row participant in the setup, training, administration, and transition to this new system. This new system allows us for the first time, to integrate our Dispatch, Inspection, Permits, and Incident Reporting system into the same database, which allows all personnel access to this valued information at the touch of a key. In addition,

the implementation of Mobile Data terminals in the Fire Department Vehicles provides this data at the scene where it is needed the most. This new system allows us to track information in a way that was not possible before, the results of which you will see below. Though we only went “live” with the system January 3, 2007 the ease and ability of this integrated system allows us to better track our service deliver.

Below we have broken our responsibilities into three basic functional areas. We hope you find the new format easier to use and understand. Thank you again for allowing us the opportunity to serve the citizens of Nashua

### **New Construction Review, Permits, Fire Inspection, and Code Enforcement**

We continue to provide the community with Fire and Life Safety Code review of building projects, review and inspection of fire detection and protection systems, inspectional services, permitting, and code enforcement, which have traditionally been the backbone of the services we provide. These services require all Fire Marshal’s Office uniform personnel to be highly trained in fire and building codes, fire protection engineering practices, hazardous materials handling and storage practices, and legal process, We believe the results of these proactive efforts are a major contributing factor to the relatively low incidence of major fires. We are proud to provide these services to the citizens and businesses of Nashua in an effective and efficient manner.

#### **New Construction**

186 Building Permit Applications Reviewed  
241 Fire System Permits Reviewed  
275 New Building Inspections Made

#### **Inspections**

433 Places of Assembly  
26 Schools  
19 Day Cares  
58 Foster Homes  
10 Health Care Facilities  
82 Residential  
98 Business Occupancies  
25 Mercantile (Retail)  
2 Industrial Plants  
2 Storage Occupancies  
154 Fire Suppression Systems  
125 Fire Hazards  
149 Other Inspections

#### **Permits & Fire Reports**

241 Fire Protection Systems Permits  
433 Places of Assembly  
38 Storage of Hazardous Materials  
5 Blasting

- 4 Abandon/Removal of U.G. Tanks
- 11 Fireworks
- 71 Shows (Carnivals, Circuses, etc.)
- 42 Fire Reports to Insurance Companies
- 8 Environmental Searches

\$85,996.55 – Income Received from Permits, Reports, Grants, etc.

**Meetings**            945 Meetings Attended

### **Fire Investigation Unit**

The Nashua Fire Marshal's Office provides fire Origin and Cause determination services for fires which occur in the City of Nashua. These services require all Fire Marshal's Office uniform personnel to be highly trained in determining the Origin (where) and the Cause (how) fires are ignited. This expertise requires skills in Criminal Justice, Fire Science, Human Relations, as well as frequent interaction with Law Enforcement, the Hillsborough County Attorney's Office, the Insurance Industry, and the Justice system.

### **Fire Investigations**

- 24 Fires
- 106 Juvenile Firesetter Interventions
- 62 Other Investigations

### **Public Education/Injury Prevention**

As a result of staffing reductions, we were forced to reevaluate our service delivery and pair down our Public Education/Injury Prevention programs. This resulted in the virtual abolishment of the Risk Watch Program, a comprehensive injury prevention program for youth. This program had been delivered in public and private 4<sup>th</sup> grade classrooms throughout the city. This program was delivered primarily with volunteer support from the Nashua Firefighters Union

Grant monies have allowed us to continue to provide limited public education/injury programming. Our Regional Juvenile Fire Intervention Program continues to receive glowing reviews from other participating agencies and program attendees. We continue to use our robotic dog and fire truck, Patches and Pumper, as well as Sparky the Fire Dog as valuable public education tools. Patches and Pumper have been enormously popular with both children and adults.

In January 2005 we added a safety-training trailer to our stable of public education props. The trailer is a replica of a single-family home with a living room, kitchen, and bedroom. We have the ability to simulate smoke conditions and other unsafe conditions found in the home to all age groups. This has greatly improved the quality and impact of our risk reduction programs.

We continue to work collaboratively with our Fire and Injury Prevention local partner communities to enhance the regional reach of our programming.

### **New Video Conferencing Technology and Risk Watch Programming**

Nashua Fire Rescue and the Fire Marshal's Office are very excited about the addition of Video Conferencing solutions to our tool chest. This innovative use of technology will allow us to leverage our personnel time to return our Risk Watch Injury Prevention Program to the 4<sup>th</sup> grade school children in Nashua in FY09! Purchased through a Federal Fire Prevention and Safety Grant, this technology will allow us to utilize a single person to deliver important Injury Prevention curriculum and messages to as many as 4 classrooms simultaneously! Once again, we are trying new and innovative ways to provide service in the most effective manner possible!

### **Regional Juvenile Fire Intervention Program**

Our Regional Juvenile Fire Intervention Program is a collaborative effort between Nashua Fire Rescue, Nashua Police, The Youth Council, Fire Departments from seven surrounding communities, and others. The program serves youth who have been involved in fire misuse and other related problem behaviors. We consider our program to be the most comprehensive and one of the best currently offered in the State of NH

We have approached this as a Community problem not a Fire problem. Juvenile fire misuse impacts the entire community and knows no municipal boundaries. For these reasons, we work collectively with Amherst, Brookline, Hollis, Hudson, Milford, Merrimack, and Pelham to identify and provide a network of resources to connect youth and their families for proper intervention.

These programs have been provided with zero impact on our budget. We have been able to accomplish this as the result of this years grant in the amount of \$10,000 from the Hillsborough County Incentive fund, volunteer labor, and cooperative agreements with other agencies and communities.

We encourage you to learn more about these programs by visiting our web site at <http://www.nashuafire.com>.

### **Fire Prevention Services for the Public**

- 20 Talks Given
- 7 Press Releases for Fires
- 4 Public Education Meetings
- 11 Evacuation Planning
- 20 Evacuation Drills
- 50 Other – Fire Guard, Safety house, Patches, Public Education

### **Request for Information**

- 7200 Information Given

*Respectfully submitted,  
Richard W. Wood, Fire Marshal*

## **TRAINING/SAFETY DIVISION**

**Superintendent Training/Safety  
Administrative Assistant II  
Group 1 Training/Safety Lieutenant  
Group 2 Training/Safety Lieutenant  
Group 3 Training/Safety Lieutenant  
Group 4 Training/Safety Lieutenant**

**Joseph Freire, Jr.  
Dawn Roy  
Scott Carrigan  
Jeffrey Allison  
Mark Haynes  
Mark Wholey**

### **Overview**

The Training/Safety Division is tasked with 3 primary missions:

- Coordination and delivery of skill maintenance, recertification, recruit, and new skills training for Operations personnel;
- Coordination of the recruit hiring process; and
- Oversight of operational safety and accident investigation for Nashua Fire Rescue.

To meet the stated missions and related responsibilities, the staff has dedicated a significant effort this year towards the development of a series of procedural and training systems. These have ranged from formalizing the hiring process and recruit training to developing a training initiative based of critical individual skills and company level skills. Throughout the process, an effort has been made to review and utilize current “best practices” from around the country. This “systems” approach will offer greater flexibility in adapting training programs to meet the dynamic nature of our profession.

During fiscal year 2008, the Training/Safety Division completed two in-house recruit training academies. Between these deliveries, the Division also managed a hiring process that culled an initial applicant pool of 375 down to 10 new employees. During the course of the year, the Division ensured that all personnel met required recertification requirements in emergency medicine, hazardous materials, dive rescue, and confined space rescue. Skills maintenance training has been managed through a monthly, company level, training objectives program and specific topic area instructional blocks. The staff of the Training/Safety Division provides whatever logistical or instructional support that is required. These areas represented over 576 hours of classroom delivery, along with over 616 hours of field applications.

This year, new skills’ training has been concentrated in meeting Federal NIMS ICS training requirements, completing the first two portions of a formalized driver/operator program, the training of additional hazardous materials technicians, and the training of additional rescue divers. When appropriate, outside vendors have been used to deliver this new information. It is important to note that every effort is made to utilize in-house resources whenever possible to control costs. A constant effort is made to offset training costs by identifying and obtaining appropriate grant monies. These areas

represent over 200 hours of classroom delivery, along with over 72 hours of field applications. The scheduled training breakdown for Nashua Fire Rescue during FY/2008 represents over 32,000 training man hours

Division personnel also assist incident commanders with the safety function during emergency operations. The function is very dynamic, with scene conditions driving specific incident requirements. In addition to these emergency scene responsibilities, Division personnel also investigate reported accidents/injuries in an effort to identify and eliminate preventable causes.

### **NFR Training Facilities**

The training ground facility, located on West Hollis Street at the Four Hills Landfill, experienced significant upgrades this year. In an attempt to prolong the life of the burn building, a Conex container system was attached to the outside of the existing building. All live fire training occurs in this addition. The concrete structure continues to be used for smoke, search & rescue, and hose evolutions. All NFR fire companies, other city departments, and mutual aid fire departments utilize this facility on a regular basis. In addition to the burn building, roof ventilation simulators, a confined space rescue simulator, a drafting/pump test prop, and a variety of transportation containers are available.

The Training Division classroom, located at 177 Lake Street, has hosted training and meeting activities for the LEPC, regional fire service groups, and various technical committees. In addition to scheduled training events, the classroom facilities were used an additional 73 times during the year.

### **FIRE ALARM COMMUNICATIONS**



<b>Superintendent</b>	<b>Robert Scire</b>
<b>Assistant Superintendent</b>	<b>Craig Adams</b>
<b>Senior Fire Dispatcher Clerk/Trainer</b>	<b>Jeremy H Audette</b>
<b>Senior Fire Dispatcher</b>	<b>John Rafferty</b>
<b>Senior Fire Dispatcher</b>	<b>Jennifer Cahill</b>
<b>Senior Fire Dispatcher</b>	<b>Jennifer Sullivan</b>
<b>Senior Fire Dispatcher</b>	<b>Sharyn Hill</b>
<b>Senior Fire Dispatcher</b>	<b>Kelly Marquis</b>
<b>Fire Dispatcher</b>	<b>Eric Murphy</b>
<b>Fire Dispatcher</b>	<b>Rebecca Govostes</b>

The Fire Alarm and Communications division act to further the goals of the Nashua Fire Rescue and the agency's mission. The scope of Fire Alarm and Communications has only increased in recent years with advances in technology and responding to our many customers needs. The communications division is staffed by eight dispatchers, staffing

two dispatchers on duty at all times 24 hours, 7 days a week. The communications division received over 7,171 911 calls from Concord and Laconia call centers. Overall 5% of all calls received by communications are for information such as directions, times of city events and other general queries. Communications dispatched a total of 7,705 incidents in which personnel responded.

The communications division handles all requests for services, emergency or non-emergent, dispatching Fire and Emergency Services. With advances in technology requests for services come in numerous ways from Enhanced 911, Municipal Fire Alarm boxes, Voice Over Internet Protocol [VOIP], Private Alarm monitoring companies and other agencies to name just a few. Dispatch has connectivity with responders providing preplan information, hazard alerts, past call activity, inspection and violation reports for every location in the city. Mobile Data Terminals provide shift commanders with real time status information in their own vehicles

The communications division is also responsible for the content of the Fire Departments web site, maintaining the 911 Master Street Address Guide and answering 911 Addressing and Location discrepancies. In conjunction with City of Nashua Assessing, Planning and Engineering departments' requests for new street names and addressing concerns are handled.

The Fire Alarm division provides inspection and review services in conjunction with the Nashua Fire Marshal's office. All building plans are inspected to comply with the National Fire Protection Agency and Americans with Disabilities Act. Fire Alarm also completes a final inspection for every fire alarm system in the city, this inspection includes each and every reporting and alerting device to be tested to ensure it is operating properly.

Fire Alarm is also tasked with maintaining and servicing the City of Nashua municipal cable plant. This cable plant includes Municipal Fire Alarm Cable, Computer and Data networking cable and an expanding Fiber Optic Cable network. Technicians in the Fire Alarm division are the front line for troubleshooting network and computer problems, and triaging major problems and working with the City's IT department. The Fire Alarm division is also overseeing the expansion of the City's Fiber Optic Network in conjunction with the Nashua School Department and City IT Department.

The municipal Fire Alarm cable plant is over 25 miles in length, connecting 243 Street Fire Alarm Boxes and 588 Master Fire Alarm boxes contained within 21 separate circuits. Master Fire Alarm boxes are purchased by building owners and connect that location with direct reporting to Communications. This division also receives requests to move existing cables at the request of PSNH or Verizon. The municipal Fire Alarm system is required to be tested and portions are tested each week until all circuits have been tested.

The computer and data networking cable plant stretches over 15 miles connecting to practically every municipal building in the City. This cable plant is the backbone of a

data network that is currently being expanded to include Fiber Optic Cable. This cable plant is also used by the traffic department for signaling.

Fire Alarm headquarters at 38 Lake St also houses the City's Radio Technician. Fire Alarm provides assistance to this department to maintain and monitor the City of Nashua's citywide radio system. Fire alarm technicians test and prepare a constant rotation of portable radio batteries for all Fire department responders. Communications houses the MOSCAD monitor a computer system that links all sites of the citywide radio system and reports any faults or equipment issues. The IMC mobile data terminals operate over VHF radio frequencies and Fire Alarm was responsible to prepare and obtain FCC licensing for mobiles and Base Station. The alarm division helped to deploy the Statewide Interoperability radio system with neighboring communities from Department of Homeland Security grants.

The Fire Alarm division works extensively with outside vendors as project manager and the supervising entity for city projects. Some of these projects include overseeing Fiber Optic installation, telephone system installations and transition from other sites and overseeing HVAC work in stations. Fire Alarm was task with telephone and data wiring of the new East Hollis Street fire station, installation of remote door timers and chimes.

Fire Alarm Communications:

- 7, 171 – 911 Calls received
- 7,705 – Dispatched Fire Incidents
- 22,255 – Calls for service
- 3,902 – Additional Rockingham Ambulance Incidents w/o Fire Department response
- Monitors 35 Active radio channels 24 hours a day
- Monitors Citywide Radio System infrastructure

Fire Alarm Municipal Cable Plant:

- Over 25 miles
- 243 Street Fire Alarm Boxes
- 588 Master Fire Alarm Boxes
- 21 Separate circuits
- Connected to Communication providing real time alarm reporting

City of Nashua Data Networking Cable Plant:

- Over 15 Miles
- Connecting all municipal buildings to IT
- Traffic signaling
- Expanding Fiber Optic infrastructure

*Respectfully Submitted,*  
*Robert Scire*  
*Superintendent of Fire Alarm*  
*Nashua Fire Rescue*

*Jeremy H Audette*  
*Dispatcher Clerk Trainer*  
*Nashua Fire Rescue*



## **HUMAN RESOURCES DEPARTMENT**

**Human Resources Director**  
**Deputy Manager, Human Resources**  
**Employee Benefits Specialist I**  
**Human Resources Analyst II**  
**Human Resources Analyst I**  
**Human Resources Generalist, P/T**

**Daniel Guerrette**  
**Cheryl Bonanno**  
**Matthew Morin**  
**Barbara Cote**  
**Gary Diaz**  
**Diane Denning**

The mission of the Human Resources Department (HR) is to ensure that the standards of employment are applied in a fair and equitable manner to all employees and applicants in accordance with all applicable State and Federal laws, rules and regulations. In addition, Human Resources provides comprehensive administrative support through personnel policies, professional development programs and general activities to all City departments consistent with organizational objectives, as well as managing benefit programs.

The duties and responsibilities of Human Resources include, but are not limited to, recruitment, employee relations, labor relations, budgeting, forecasting, staff development, staffing analysis, job classification, performance evaluation, and the implementation of programs which further enhance the services rendered to the City of Nashua and its citizens. One of the primary goals is to ensure that all policies and procedures governing employment are implemented in a fair and equitable manner. Human Resources also manages citywide benefit programs including health, life and dental insurance for approximately twenty nine hundred city and school department employees and 400 retirees.

Human Resources has continued to be active in the City's negotiating efforts in collective bargaining with AFSCME (Public Works), the UAW Professional Unit, the UAW Clerical/Technical Unit, Nashua Public Library Employees, Fire Department (IAFF), the UAW Police Unit, the Nashua Police Patrolman's Association, and the Nashua Police Communications Union.

The on-going process of conducting an assessment of the Position Description Forms (PDFs) for citywide positions has continued. HR is continuing to ensure that all PDFs accurately reflect the duties and responsibilities of each position. The results of this effort have proven to be very beneficial to both city managers and HR in the classification, recruitment, and daily management processes.

Regarding recruitment during this fiscal year, 4,726 applications for employment were reviewed and processed by Human Resources. These applications for employment do not include those applications received by the Public Library, the Police Department for Uniformed/Sworn Police positions, and the Nashua School District. Human Resources

posted a total of 103 job postings for the public, 58 job postings for employees and 186 people were hired, which included 90 seasonal temporary workers. The Human Resources website continues to experience a phenomenal degree of interest in employment with the City. This approach to recruitment has not only enabled us to attract a much larger number of applicants, but also provides a more experienced and diversified pool of candidates as well.

During this fiscal year, 72 regular full-time and regular part-time employees terminated their employment with the city, and of these, 38 retired from city service.

The total number of persons (excluding the School Department) employed as regular full-time or regular part-time employees by the City of Nashua as of June 30, 2008 was 791.

## **EDGEWOOD CEMETERY**

*Incorporated March 24, 1893*

**Thomas A. Maffee, President**  
**Allan M. Barker**  
**Norman E. Hall**  
**Morgan A. Hollis**  
**George B. Law**

**Douglas M. Barker, Secretary**  
**James S. Chaloner**  
**Philip L. Hall**  
**Brian H. Law**  
**John P. Stabile II**

In December 2007, the aluminum frame fiberglass greenhouse at the cemetery collapsed due to heavy snow load. By early March, just in time for plants to move in, a replacement had been constructed. The new greenhouse is slightly larger and much more energy efficient.

During the year there were a total of 100 graves sold as follows; 1 – 8 grave lot, 2 – 4 grave lots, 28 – 2 grave lots, 8 single graves and 10 - 2 grave cremation lots. There were a total of 98 interments performed; 57 adults, 39 cremations and 2 infants.

## HUNT BUILDING

The Hunt Building, designed by legendary architect and New Hampshire native Ralph Adams Cram, was built in 1903 to serve as Nashua's public library. The building was added to the National Register of Historic Places in 1971. In 2004, HDB/Cram and Ferguson – successor to Ralph Adams Cram's firm – completed a *Facility Master Plan* for the complete renovation and restoration of the Hunt that the Trustees are executing as funds become available.



In FY 2008 the City Engineer developed a proposal for the Trustees to address the building's surface water infiltration problem. The Hunt also received two generous donations: a Persian rug for the main foyer from the Mafuz family in memory of Fred Mahfuz, and two bronze plaques from Patricia and Davis Thurber, commemorating the service of the Hunt building and its librarians, Joseph Sakey in particular, to the citizens of Nashua.

The Trustees initiated an effort to organize the "Friends of the Hunt," a separate 501c3 charitable organization committed to planning events and raising funds for the Hunt. The kickoff event for this initiative was a well-attended "Behind the Scenes at the Hunt" tour hosted by Alan Manoian and sponsored by Hampshire First Bank.

As an historic architectural landmark, the Hunt is an essential component of our city's cultural renaissance. With that in mind, the Trustees received \$3000 in outside grants for programming over the last year for free concerts – including the Hunt Heritage Series featuring a variety of ethnic performances – as well as lectures, pictures of children at Halloween and with Santa at the Holiday Stroll, and regular participation as an Artwalk venue. In all, the Hunt hosted 99 public and private events, offering thousands in our community an opportunity to visit and enjoy the Hunt building.

The Hunt has developed a reputation as an elegant but affordable downtown venue for meetings, parties, and celebrations, with private rentals for events contributing \$6150 in rental income to the General Fund for the year.

The Hunt is a multi-use, multi-purpose facility, and in addition to the rooms currently used for events and receptions, the building has 5,000 sq. ft. of unused space. Located in the heart of downtown Nashua, the Hunt could serve as a home to various non-profits and cultural organizations once essential improvements are completed.

The goal of the Trustees continues to be the renovation, restoration and reuse of the building in keeping with the Hunt family's bequest that the building serve "for the use of the public forever."

*Hunt Building Board of Trustees*

## OFFICE OF THE MAYOR

**Mayor Donnalee Lozeau  
State of the City Address  
City Hall, Aldermanic Chamber  
February 19, 2008**



Thank you Mr. President, members of the board and good evening.

As any new mayor will tell you, delivering your first State of the City address with only 45 days on the job is exciting. The only thing more exciting of course is coming up with your first budget. It's a kind of trial by fire that's necessary and I want you to know I am enjoying the challenge.

It helps that I'm supported by a tremendous staff here at City Hall. Now that all the boxes are unpacked, we've begun the serious business of getting down to work and running the city.

While getting your name on the front door is flattering, I want to share with you that I've already had an experience that reminds me of the importance of staying humble.

Some of you may recall the account of my first day that was published in the newspaper. For those of you who didn't -- let me share.

The night before my first day at city hall, my husband and I decided we would start the day together, breakfast first, at the diner next to city hall, and then walk over together to city hall, head up the front steps and for the first time see my name on the front door.

Off we go for 7:30am Monday morning only to find Senator John McCain had scheduled a press announcement on the front steps right in front of the door.

With the press risers, drapes and assorted electronics all assembled in that area, there was simply no hope of getting in the front door. So we found ourselves having to walk around three large buses, dodging traffic in the middle of Main Street, then walking virtually down the dotted line right along side the morning commuters!

Luckily we managed to get in the side entrance to find good news: my name was on that door too! Only in NH! But it is a friendly reminder of the value of humility.

I also appreciate our Board of Aldermen -- all of whom I've quickly learned have definite opinions on a variety of subjects and they aren't shy about sharing them with me. I consider that a strength as we move forward together in the year ahead.

Developing plans for the best direction for Nashua has caused me to think long and hard about our city's priorities. It's also given me the opportunity to think about all cities in a larger sense and why they are so important.

To me, cities are truly remarkable places. They welcome...they inspire. They help define who we are as citizens and say a lot about the state we live in too.

Cities are places where bright lights shine on culture and diversity, as well as entertainment and higher education.

And for those less fortunate, whose road in life has been filled with setbacks, cities can also offer something even more powerful: a new start, a new job and even a new place to call home.

But Architect Hugh Jacobsen probably put it best saying: when you look at a city, it's like reading the hopes, aspirations and pride of everyone who built it.

So in that sense, I think it's fair to say that everyone who works hard to make Nashua such a great place to live and work holds the keys to our city. And that's been true for countless generations here in the Gate City.

We can see the commitment from city hall to our schools...from our neighborhoods to our businesses both large and small. From our parks and playgrounds to our vibrant downtown....Nashua is indeed a special place to call home.

And because Nashua is such a special place, it makes preparing our city budget an all the more awesome responsibility.

The budget season is a time when we are required to make distinctions between options and necessities ...and that can be tough. Often times, the cost of something on a department's "wish list" collides with the reality of fiscal limitations and projects that simply can no longer wait.

As mayor, I'm mindful that every budget needs to be balanced, but I also understand every budget also needs a heart. So going forward, we must budget first for those things that are vital to providing essential services to our citizens in the most meaningful way possible.

When I meet with department heads, I often hear phrases like: it's critical, we need it or we just have to have it. I have every reason to believe those statements are true.

Our first goal should be to develop a strategic and operational plan. This will go a long way in helping to prioritize Nashua's needs overall -- as opposed to those of individual divisions. Without such a plan, it will be difficult to determine which needs should be addressed first.

Bringing in a budget that is within the 3.3 percent spending cap will be a real test for everyone in the chamber tonight, but I am confident we can make the hard decisions that will get us where we need to be.

I have said previously that I plan to submit a budget that maintains a reasonable tax rate while maintaining public safety and quality services for our citizens. I intend to do just that.

The current budget year of 2008, which is the budget cycle I am now responsible for, has a combined annual budget of \$221.6 million. That was a 2.7 percent increase in spending from Fiscal Year 2007. On the tax rate side, a significant increase in the State Education Adequacy Grant funding of over \$7.4 million was applied entirely to the tax rate with no additional spending. The result was a 1.2% tax rate increase.

This is certainly not the norm and can not be maintained unless there is another significant revenue increase or substantial depletion of fund balance. I do not foresee either set of circumstances occurring. I will, however, work to keep any necessary tax rate increase to a minimum - ever sensitive to the needs of our city and our citizens.

After meeting with each of our city's divisions and listening to their concerns, I remain confident of our ability to present a budget for FY 2009 that is within the 3.3 percent spending cap. This will allow for a \$7.3 million dollar increase and bring the budget to \$229 million.

As you know, this increase is being driven mostly by salaries and other personnel-related costs. More than 75% of our budget consists of personnel related costs.

The personnel cost increase in FY 2009 includes those contained in the newly approved union contracts. Other areas where spending will be a concern include: the rising price tag for energy and fuel, and replacing outdated equipment.

I have several priorities for the coming year to share with you – the first being the teacher’s contract:

For the past 18 months, both the past administration at city hall and my administration have worked towards passing a new contract for our teachers.

I believe we are closer than ever to reaching an agreement that recognizes both the professionalism of our educators and the ability of our taxpayers to support the contract’s increased costs.

Nashua’s approach to passing and funding teachers’ contracts has several stages.

First, members of the school board meet with representatives of the teacher’s union to negotiate a contract. When they reach an agreement, the contract goes to the full school board and the full teacher’s union for a vote.

Then if both sides ratify the contract, it goes to the Board of Alderman for a final vote to approve funding.

And finally, as mayor I have four choices when the contract reaches my desk: sign it, allow it to take effect without my signature, veto it in part, or veto it entirely.

Just last week, I decided to veto the first-year raises, but I left intact other cost items including an immediate pay raise for all teachers, which will be two steps for most teachers, and raises of 4.75% in the third and fourth years of the contract.

I rejected the first-year raises because they were inconsistent with other recently negotiated contracts and would also impact the city’s ability to fund contracts. It would also have triggered the need for a \$3.1 million dollar supplemental appropriation and an exemption to the spending cap.

Instead, I proposed a less expensive supplemental appropriation totaling 425-thousand dollars that will get us to where we need to be and not create an issue with our spending cap.

I want to be very clear when I say that if I had signed off on the contract in its entirety, I would have done our teachers a true disservice.

It’s one thing to agree on a contract, it’s quite another to fund it.

In the end, it comes down to having the votes. After all my years in Concord, believe me, I know how important it is to count votes, understanding what it takes to have a successful solution.

We had enough votes to pass the contract, but not enough to fund the type of supplemental appropriation it required. There was absolutely no way could approve the measure knowing full well the funding element would fail, sending us all back to square one again.

I have too much respect for Nashua's teachers to ever do that. So in the end, my line item veto gave the teachers what I believe they needed the most: a new contract!

As of this past Friday, I have secured the necessary votes on the Board of Alderman for the type of supplemental appropriation necessary to support the contract.

I urge our aldermen, our board of education and members of the teacher's union to support this necessary and beneficial compromise. It strikes a balance between providing Nashua teachers with the pay increases they rightly deserve and recognizing our current financial realities.

Another issue of vital importance to Nashua is Pennichuck Waterworks. As you know, the PUC has not yet made its decision regarding Pennichuck. I want you to know that regardless of the outcome, our goal must continue to be protection of this valuable natural resource.

A third priority -- Economic Development.

Creating an environment for sustainable and vibrant economic development was central to my campaign and I am proud to say we have hit the ground running.

I have appointed a team of economic development professionals, local business leaders and elected officials to complete the hiring process for a new Economic Development Director.

This new Director will immediately start work on our economic development action plan developed over the last two months. This plan will go a long way to enhancing our economic development resources by strengthening our marketing capacity, developing a robust retention and recruitment program and refocusing our existing resources.

I am enthusiastic about our ability to further solidify our standing as a regional center for health, technology and higher education.

It is indisputable that Economic Development and a strong transportation system go hand-in-hand.

Just last year, we celebrated the 50<sup>th</sup> anniversary of the nation's interstate highway system. But so many of the famous roads and bridges built when Dwight D. Eisenhower was president are now showing their age -- the same is true on the local level.

Nashua understands the need to maintain our roads. With that in mind, we have established a Transportation Advisory Committee.



The time has come for us to look at Nashua's needs from 30,000 feet. This includes projects like Commuter Rail, Broad Street Parkway, Exit 36-S and East Hollis Street just to name a few.

Our public transportation must also be examined. We need to know what needs are out there and which ones are being met.

I think you'll agree that re-opening our Transit Station next to city hall and fully staffing it from 8 to 5 is a very positive step. It goes a long way to having an environmentally and cost effective alternative to driving and also addressing the needs of our citizens who might not own a car but certainly have important places to go.

Another area of concern for me involves Nashua's dozens of boards, committees and commissions.

These groups are filled with hard-working citizen volunteers, make no mistake, but they are all also in different stages of viability. The time has come for a full review of all of these groups. We need to consolidate, eliminate and reinvigorate.

Along with fiscal matters and policy decisions, an equally important challenge facing Nashua in the year ahead will be dealing with change.

And as everyone who works in government understands, change is something that can be a lot harder to get your arms around when you compare it to, say, writing a budget or negotiating a contract.

But change comes whether we're ready or not or whether we want it or not.

Now I know we're still smarting from the Patriot's Super Bowl loss to want to think about football again, but a famous grid iron coach had a great outlook on change that I want to share with you...he's the late Bill Walsh of the San Francisco 49ers.

When Walsh was asked how he won three super bowls he predictably praised Joe Montana and the team's West Coast offense...but also offered another key: dealing with change.

During the time the 49ers went on their title runs, the N-F-L had made several major rule changes and free agency was also having a big affect on the game.

Unlike other coaches, Walsh made it clear to his team that the 49ers would not only embrace all of these changes, they would do it better than anyone else. No hand wringing or complaining would be allowed. Instead, he said San Francisco would make change its friend, plain and simple.

In the 49er's case, their success speaks for itself.

Clearly, the changes we face in Nashua city government have nothing to do with playing football, but everything to do with working as a team. We can take Coach Walsh's lead by embracing change and making it our ally.

Change opens the door to new people and new ideas. It enables us to take a fresh look at old ways of doing business. It gives us the opportunity to ask important questions and explore new possibilities.

Managing change also requires leadership.

A program call "CitiStat" out of city hall in Baltimore is a new leadership tool available to mayors all across the country. And it's a program I want to emulate here in Nashua. A professor at the Kennedy School of Government explains that CitiStat is unique in that it is viewed as a leadership strategy rather than a management system.

By doing so, CitiStat can be replicated and customized to fit each mayor's individual needs and priorities. CitiStat emphasizes there is no one single approach as to how to develop a successful management approach and accountability structure.

Under this innovative program, success depends heavily on clear goals, committed leadership and persistent follow up. I believe a CitiStat-like approach to dealing with change will work in Nashua. And I'm excited to put it to the test.

One of the premier challenges Nashua now faces is the same one that so many other towns across New Hampshire must also deal with -- the retirement of an entire generation of employees.....men and women who have spent twenty, sometimes thirty years working for their local governments.

It's not easy to replace these dedicated workers because we're losing all the institutional knowledge they've gained and we've benefited from over the years. But there's another way to look at this situation – while their departures may signal the start of their golden years, it is also the beginning of some golden opportunities.

We now have the opportunity to re-evaluate positions, to re-shape job descriptions and to re-examine the needs of all of our departments.

Division directors will have the freedom and motivation to think about what works today and what will work in the decades to come. It's the chance to take advantage of training and development for all of our employees.

Some of the other changes I'm proposing go to the heart of putting City Hall in the best position to serve and to be responsive to the citizens of Nashua.

First, I've recognized the real need for a Citizen's Services Office. Great customer service must be the number one focus throughout City Hall – but that focus will only be realized if everyone believes in it.

So tonight, I want to encourage all of our city employees who are doing a great job to continue doing a great job. And I want to invite those who also work diligently but perhaps hadn't thought in terms of customer service to incorporate that spirit in to their position.

Let's make customer service the emphasis throughout all of our departments, whether you deal directly with the public or not.

Because there are so many different departments that make up city government, often times customers simply aren't sure where to go to have their needs addressed.

Our Citizen's Services Office will be a place where customers can go to not only to have their needs addressed, but also to have someone intervene on their behalf before problems escalate.

Another benefit? Citizen Services will create an opportunity for our aldermen and other elected officials like our representatives and senators in Concord to serve their constituents in a better and more coordinated effort.

Secondly, I am also proposing that Nashua devise a new strategy when it comes to advocating for the needs of our city at the state house.

This position will be more of a facilitator versus a liaison with the ability to bring our issues to the forefront in an organized manner. In doing so, our two state senators and 29 state representatives will be more aware of the priorities concerning our community as a whole.

This new strategy will also allow them to work more efficiently on Nashua's behalf, while still managing their other legislative responsibilities and priorities.

Uncertainty will be reduced. Understanding will be enhanced.

And finally, Nashua needs a strategy for supporting our Arts Community.

Currently, issues relating to "the arts" here in Nashua are handled by multiple groups. These organizations, oversight commissions and "friends of" groups are thoroughly committed to the exhibits, music, theater and dance that so enrich our lives. Each opening and performance brings excitement, culture and new ideas to the Gate City.

To make these organizations stronger, I am convinced we need to support their efforts by bringing their interests together under the same umbrella -- to form a group that will speak with a single more organized and united voice.

It will only take a little commitment and creativity on our part to make it happen.

And what about the state of Nashua overall? I'm proud to say our city is sound.

But in order for the state's second largest city to remain sound, we must be prepared for downturns in the economy, revenue fluctuations and reductions in state aid.

Despite recent economic trends, Nashua continues to remain a regional retail hub and an emerging force in a regional center for health services. Software development, telecommunications, robotics and medical devices have become key industries in recent years.

Nashua also consistently receives strong credit ratings from Moody's, as well as Standard & Poors.

These ratings speak strongly of the commitment that our legislature and administration have to be fiscally responsible. This commitment is evidenced by the recent passing of an ordinance to require a 10 percent undesignated fund balance -- an increase of 2 ½ percent over the previous requirement of 7 ½ percent.

Our unemployment rate for the month of December stands at three point five percent -- well below the national average of five percent.

Our city is safe. While it is fair to state that we have seen an increase in illicit drug activity, which in turn has resulted in an increase in some violent crime statistics our police have a strong and effective drug unit that have successful partnerships with the State and Federal drug task forces. Often times the increase in activity demonstrates diligent enforcement.

Clearly we have had some particular neighborhood spots where there have been too many issues with juveniles. The police again are involved and are supporting neighborhood watch groups to put systems in place to maintain a no-tolerance strategy, I would encourage residents within those neighborhoods to get involved in these efforts.

It is worth noting based on population, Nashua ranks as one of the safest cities in the nation. That's a tribute to both our police and our strong neighborhoods.

I'll end tonight with something I said in my inaugural address last month:

Good government should not be a spectator sport. It is a shared responsibility and requires the participation of all citizens. Everyone should be involved, committed to offering solutions and sharing experience and expertise for everyone's benefit.

I believed that when I wrote it, I believed that when I said it 45 days ago....and I believe it even more now.

Thank you and I look forward to the coming months...we have so much we can accomplish.

## NASHUA POLICE DEPARTMENT



### POLICE COMMISSIONERS

Thomas A. Maffee, Chairman  
Thomas J. Pappas, Clerk  
William H. Barry III,

<b>CHIEF OF POLICE</b>	Donald F. Conley
<b>DEPUTY CHIEF, UNIFORM OPERATIONS</b>	John Seusing
<b>DEPUTY CHIEF, OPERATIONS</b>	Peter J. Theriault

### MISSION STATEMENT

The Nashua Police Department strives to improve the quality of life in our community and to protect people and property in partnership with the citizens of Nashua.

### FACILITIES

The Department facility is comprised of one headquarters building and three (3) Community Policing Centers scattered throughout the City of Nashua.

Central St. Community Policing Center	594-3631
Railroad Square Comm. Policing Center	594-3543
Maplewood Community Policing Center	891-2069
Pine Street Training Facility	
Riverside Drive Storage Facility	



**DEPARTMENT'S TOTAL SWORN & CIVILIAN COMPLEMENT**

<b>CLASSIFICATION OF PERSONNEL</b>	<b>BUDGET AUTHORIZED</b>	<b>ACTUAL (As of 6/08)</b>
<b>Sworn Personnel</b>		
Chief of Police	1	1
Deputy Chief Of Operations	1	1
Deputy Chief of Uniform Operations	1	1
Captains	7	7
Lieutenants	9	9
Sergeants	22	22
Grant Sergeant, Domestic Violence Unit	0	1
Patrolmen	134	119
Grant Patrolmen, Domestic Violence Unit	0	1
Sworn Evidence Specialist, PT	0	0
Sworn Senior Relations Officer	0	0
Prisoner Transport Officers, PT	2	2
Totals:	177	164
<b>Non-Sworn Members</b>		
Animal Control Officer	1	1
Parking Enforcement Specialist II	4	3
Parking Enforcement Specialist II, PT	1	1
<b>Merit Employees</b>		
FT Merit Employees	2	2
PT File Clerk	1	1
<b>UAW Union Employees</b>		
FT UAW Employees	11	7
PT Police Attorney	1	1
Domestic Violence Advocate (Grant)	1	1
<b>Teamsters Union Employees</b>		
FT Teamsters Employees	28	28
Detention Specialist, PT	2	1
Outside Detail Specialist, PT	1	1
PT Accreditation	1	1
FT DV Secretary	1	1
<b>Communications Division Union</b>		
Dispatchers & Shift Leaders	6	4
Communications Technicians I & II	11	10
Total Civilian Positions Combined:	71	63
Grand Totals:	248	227

## MUTUAL AID DEPARTMENTS

The Nashua Police Department has in effect current written Mutual Assistance Agreements with the following area police departments:



Rochester NH, Police Department  
Brookline, NH, Police Department  
Hollis, NH, Police Department  
Hudson, NH, Police Department  
Litchfield, NH, Police Department  
Merrimack, NH, Police Department  
Milford, NH Police Department  
Pelham, NH, Police Department  
Tyngsboro, MA, Police Department



## GOALS AND OBJECTIVES FOR 2008<sup>1</sup>

### GOAL #1

#### INCREASE TRAFFIC ENFORCEMENT

##### Objectives:

##### **1.1 Address the traffic concerns of the public by increasing Selective Enforcement.**

1.1.1 Review Traffic Complaint Forms and Accident Reports to determine locations for Selective Enforcement.

1.1.2 Utilize stealth radar and smart trailers to obtain data and perform calming measures regarding public complaints regarding traffic enforcement.

1.1.3 Utilize the Traffic Unit and UFOB Personnel to address Citizen's Complaints which have been corroborated through stealth radar.

<sup>1</sup> A GOAL is a general statement of accomplishment. It is non-specific and must be 1) result oriented; and 2) State what you want to accomplish (not how). These must be consistent with the mission statement; OBJECTIVES are: 1) observable; 2) have a sense of reality; 3) are within your control; 4) are measurable. Contain action verbs; ACTION PLANS answer the questions: Who, What, How.

**1.2 Obtain Voluntary Compliance to the Traffic Laws.**

1.2.1 Utilize the media to distribute information on the most frequently violated motor vehicle infractions and high accident locations.

1.2.2 Assign Traffic Posts to UFOB Sector Cars, along with an activity log to compile relative data that will be reviewed on a monthly basis.

**1.3 Obtain Federal and State Grant Monies for Motor Vehicle Enforcement.**

1.3.1 Continue Grants for the “Click It or Ticket Grant”, DWI Patrol, DWI Sobriety Checkpoints Grants, “Route 111 Motor Vehicle Initiative Grant” and any other applicable Grants.

1.3.2 Obtain equipment to assist with Traffic Enforcement measures.

**GOAL #2**

**IDENTIFICATION AND INTERVENTION OF GANG ACTIVITY**

**Objectives:**

**2.1 Train department personnel on all aspects of identifying gang activity.**

2.1.1 Provide advanced gang awareness training to affected department personnel through roll call training, computer training and in-service classes.

2.1.2 Utilize the School Resource Officers to identify any activity within the school system that may be gang related.

2.1.3 Utilize Specialty Units within the Nashua Police Department to assist in directed patrol activities in areas that have been identified as having gang related criminal activity.

**2.2 Increase the Problem Oriented Policing Unit (POP Unit) to enable them to monitor gang activity.**

2.2.1 Integrate the POP Unit as the primary Gang Unit for the department under the direction of the Second Shift Bureau Commander.

2.2.2 Allow the POP Unit Supervisor the authority to adjust the schedule and assignments of the unit to address any gang related activity.



**2.3 Research and develop gang prevention programs for youth at risk for gang activity.**

2.3.1 Establish a committee of Police Department, Department of Corrections, Probation/Parole and Nashua Boys Club Personnel to develop gang intervention programs.

**2.4 Disseminate information obtained on gang activity:**

2.4.1 Have the Crime Analyst produce accurate information on gang related criminal activity in a timely manner.

2.4.2 Develop gang related criminal intelligence, which can be disseminated via the department intranet, hot sheets, and crime bulletins to all personnel.

**GOAL #3**

**ESTABLISH A MEDIA RELATIONS UNIT**

**Objectives:**

**3.1 Institute a Media Relations Unit.**

3.1.1 Review and update the Standard Operation Procedure for media and community relations to ensure compliance to accreditation standards.

3.1.2 Establish a chain of command for the Media Relations Unit, and assign personnel responsible for conducting press conferences and media releases.

3.1.3 Train department personnel on media relations, to include preparing and issuing press releases and conducting interviews to the media.

**3.2 Enhance the relationship with all mass media agencies.**

3.2.1.1.1 Identify all mass media covering the City of Nashua.

3.2.2 Identify a contact person for each media agency.

3.2.3 Utilize the department's Web Site as a source to release department information.

**3.3 Monitor information to be released to ensure accuracy.**

3.3.1. Create a library of recorded media interviews conducted by the department.

3.3.2 Maintain a hard copy of press releases that have been disseminated to media agencies.

3.3.3 The Media Relations Unit shall review interviews and disseminated releases to ensure consistency of the information. The Media Relations Unit shall ensure the information is within the guidelines of the Nashua Police Department, and an accurate statement representing the best interest of the Nashua Police Department.

**GOAL # 4**

**INCREASE SWORN PERSONNEL TO MAXIMUM AUTHORIZED STRENGTH**

**Objectives:**

**4.1 Increase recruiting efforts.**

4.1.1 Expand database of colleges utilized in recruiting. (Job Fairs, etc.).

4.1.2 Identify law enforcement job related websites.

4.1.3 Establish a recruiting budget to expand advertising.

4.1.4 Increase starting salary for first year and certified officers.

**4.2 Expand/Improve department website.**

4.2.1 Incorporate video of specialty units and department bureaus.

4.2.2 Incorporate photographs into website.

4.2.3 Research other police websites for concepts/ideas.

**DEPARTMENT GRANT ACTIVITIES**



The Department received in excess of \$534,000.00 in grants for law enforcement personnel, functions, and equipment. These funds allowed the Department to focus efforts in areas such as gang interdiction, violence against women, Police Athletic League, hazardous devices, traffic safety, Drug Task Force, and Homeland Security. These funds also support Critical infrastructure, a WMD exercise, Seat Belt safety, RAD program, Community policing, and citizens academy.

**SPECIALIZED TEAM RESOURCES**

**Accident Reconstruction Unit**

The function of the Accident Reconstruction Unit is to complete thorough investigations of automobile collisions that involve serious bodily injury, death, or other collisions involving unusual circumstances. The Unit reconstructed four (4) fatalities and assisted by reconstructing two (2) other serious accidents during the year.

**Animal Control Division**

The Animal Control Division's responsibilities include assisting the public with animal-related problems or nuisance wildlife. The Animal Control Officer handled Five Hundred Ninety (590) calls during the fiscal year.

**Bicycle Unit**

The Bicycle Patrol Unit shall be responsible for maintaining an ongoing awareness of the community's needs and attempt to build an atmosphere of mutual respect and trust between the community and the Department. Duties include enforcement of parking and traffic law regulations, selective enforcement patrols and surveys, traffic direction and control at vehicle accidents/fire scenes, crowd control, and may be used as a first responder to complaints that require immediate response where the Bicycle Unit's mobility is needed.

### **Canine Unit**

The Canine Unit shall be responsible for performing general police duties in protecting life and property, enforcing State, Federal, and local ordinances, and to assist in all aspects of police work. The Unit may be required to track or locate missing persons, patrol high crime areas, assist patrol officers when conducting searches of buildings, detention & apprehension of criminals, and responding to serious or violent crimes in progress.



### **Ceremonial Unit**

The Ceremonial Unit is responsible for representing the Nashua Police Department at formal occasions, such as City and State functions, Presidential details, and official funerals as assigned. The Ceremonial Unit participated in thirteen (13) events ranging from the NH Law Enforcement Memorial to parades to funerals.

### **Crisis Negotiation Unit**

The function of the highly skilled Crisis Negotiation Unit is to intervene through negotiation with persons in crisis. The Unit is utilized for hostage incidents, barricaded subjects, high-risk suicide attempts, high risk warrants, mental health warrants, and conflict resolution. In addition, the Unit is the primary source for information and intelligence for tactical units and command officers in a critical incident. The primary function of the Unit is the peaceful resolution through negotiation of the critical incident. The Unit can also be utilized tactically to assist the SRT Unit if needed.

### **Crime Scene Unit**

The Crime Scene Unit is equipped with a Crime Scene Van. This van contains all the equipment necessary for the processing of major crime scenes and is available as a command or transport vehicle in an emergency situation. In addition to lights & sirens, it is outfitted with Halogen lighting that can be utilized to illuminate a fairly large area.



### **Dive Team -Search and Recovery Unit**

The Dive Team shall have the duty and responsibility of handling those instances where underwater search and recovery are required to cope with particularly crucial situations. Duties include performing search and recovery of stolen property and search and recovery of bodies. The Dive Team has been training and responding to incidents with Nashua Fire Rescue. The Team was called out five (5) times during the fiscal year.

### **Domestic Violence Unit**

Formed in 1997 in response to the recognition that Domestic Violence is a serious problem and is costing lives, the Domestic Violence Unit strives to assist victims of domestic violence get the assistance needed to stop the abuse. Our goal is to break the cycle of violence, by not only assisting the victims but also holding the offender accountable. This mission is being accomplished through patience and persistence. The Nashua Police Department's Domestic Violence Unit strives to work with and educate the victims, train the officers, and aggressively prosecute the offenders. The Unit's Victim/Witness Advocate takes the time to explain the court process to the victim and ensure that their questions and concerns are addressed. The Advocate maintains contact with the victim throughout the process and beyond. The police officer assigned to the Unit is responsible for ensuring that any and all evidence necessary for prosecution is obtained. The officer also conducts follow-up investigations involving matters related to Domestic Violence. Additionally the Domestic Violence Unit is responsible for training the members of the Nashua Police Department in matters surrounding Domestic, Sexual Violence and Stalking. The Domestic Violence Unit also gives presentations to outside organizations on these issues. These organizations include the citizen's police academy, civic organizations, schools and religious groups. In Fiscal Year 2008, the Nashua Police Department handled 1503 verbal domestic complaints and made 674 arrests for domestic related offenses. The Domestic Violence Unit initiated 52 offense reports. The Unit made 62 domestic violence arrests and issued 6 warrants.

### **Forensic Artists**

The Nashua Police Department has members trained in forensic artistry. Forensic art is a law enforcement artistic technique used in the identification, apprehension, or conviction of wanted persons. Though drawing skills are important parts of composite art, the real challenge is in the ability to interview and relate to a victim or witness. The purpose is to successfully gather, interpret and illustrate the information obtained from the victim's memory.



### **Hazardous Device Unit**

The Hazardous Device Unit is responsible for maximum efficiency of operation and safety of persons concerned in all situations involving hazardous devices. Preservation of human life is of paramount concern to all public safety agencies and individuals for the safe disposal of explosive hazards. The Nashua Police Department Hazardous Device Unit is one of only two in the State of New Hampshire, the other being the NH State Police. Duties include collection and preservation of evidence. The HDU works with other

Departmental Units utilizing the bomb robot to locate, monitor, and contact dangerous and violent persons. During the fiscal year the Unit was utilized for two incidents, one a suspicious device in Litchfield, NH and the other for recovery of hand grenades in



Rochester, NH. The unit also responded to out of State requests for training assistance from the ATF in Virginia and the FBI in New Haven Ct.

### **Motorcycle Unit**

The Motorcycle Unit shall be responsible for providing enforcement of motor vehicle violations, traffic direction and control at vehicle accidents/fire scenes, and crowd control. The Unit may be used as a first responder to complaints that require an immediate response where the Unit's mobility is needed.



### **Polygraph Unit**

The Nashua Police Department has members trained in polygraph science. Currently there are three (3) certified operators in the department.

### **Problem Oriented Policing Unit**

The Problem Oriented Policing Unit (POP) is responsible for identifying problems within the community, along with determining and implementing the solution. The Unit is proactive and includes both plainclothes and uniformed assignments.

### **Parking Enforcement Unit**

The Parking Enforcement Division is responsible for the enforcement of Nashua ordinances and State statutes governing parking infractions. There are two civilians who work first shift, one part time civilian who works second shift and one civilian on third shift.

### **Photography Unit**

The Nashua Police Department has members trained in crime scene photography.



### **Special Reaction Team**

The Special Reaction Team is a unit made up of specially trained officers whose purpose is to handle instances when weaponry or other tactical skills are required to cope with: the capture, incapacitation, or elimination of a sniper; protection of VIPs; barricaded and/or armed fugitives; suppressing hostage situations and rescuing hostages; search and arrest warrants where armed resistance is likely; and any other



duties as assigned by the Chief of Police. The Special Reaction Team was called out Fifteen (15) times during the fiscal year. The team also participated in a large scale Weapons of Mass Destruction exercise in October. This was the result of a grant obtained by the Nashua Police Department from the State of New Hampshire Department of Homeland Security.

**Traffic Enforcement Unit**

The purpose of the Traffic Enforcement Unit is to enhance traffic enforcement efforts by adopting a proactive policy with the implementation of a highly visible and motivated unit to facilitate the safe and lawful movement of vehicular and pedestrian traffic throughout the community. The Traffic Enforcement Unit is also assigned special enforcement locations based upon citizen complaints. The Traffic Enforcement has three officers permanently assigned to the unit. Two work during First shift and the other the second shift.



During the Fiscal Year 2008, the Traffic Enforcement Unit issued 1,249 traffic violations. The unit issued 3,528 motor vehicle warnings. The unit also had 50 arrests.

In addition to the Traffic Unit, the Nashua Police Department received State of New Hampshire grants for specific traffic enforcement programs. These programs included the Click N Ticket, Route 101 speed enforcement, DWI Hunter Patrols and Sobriety Checkpoints.



**NASHUA POLICE DEPARTMENT  
July 1, 2007 - June 30, 2008  
(Fiscal Year 2008)**

**SUMMARY**

CALLS FOR SERVICE LOGGED	91,070
PERSONS ARRESTED	4,198
DWI ARRESTS	There were 212 persons charged with DWI
DRUG ARRESTS	There were 415 persons charged with Drug Offenses
TRAFFIC ACCIDENTS	Accident Calls dispatched: 3,153 State Accident reports: 1,867

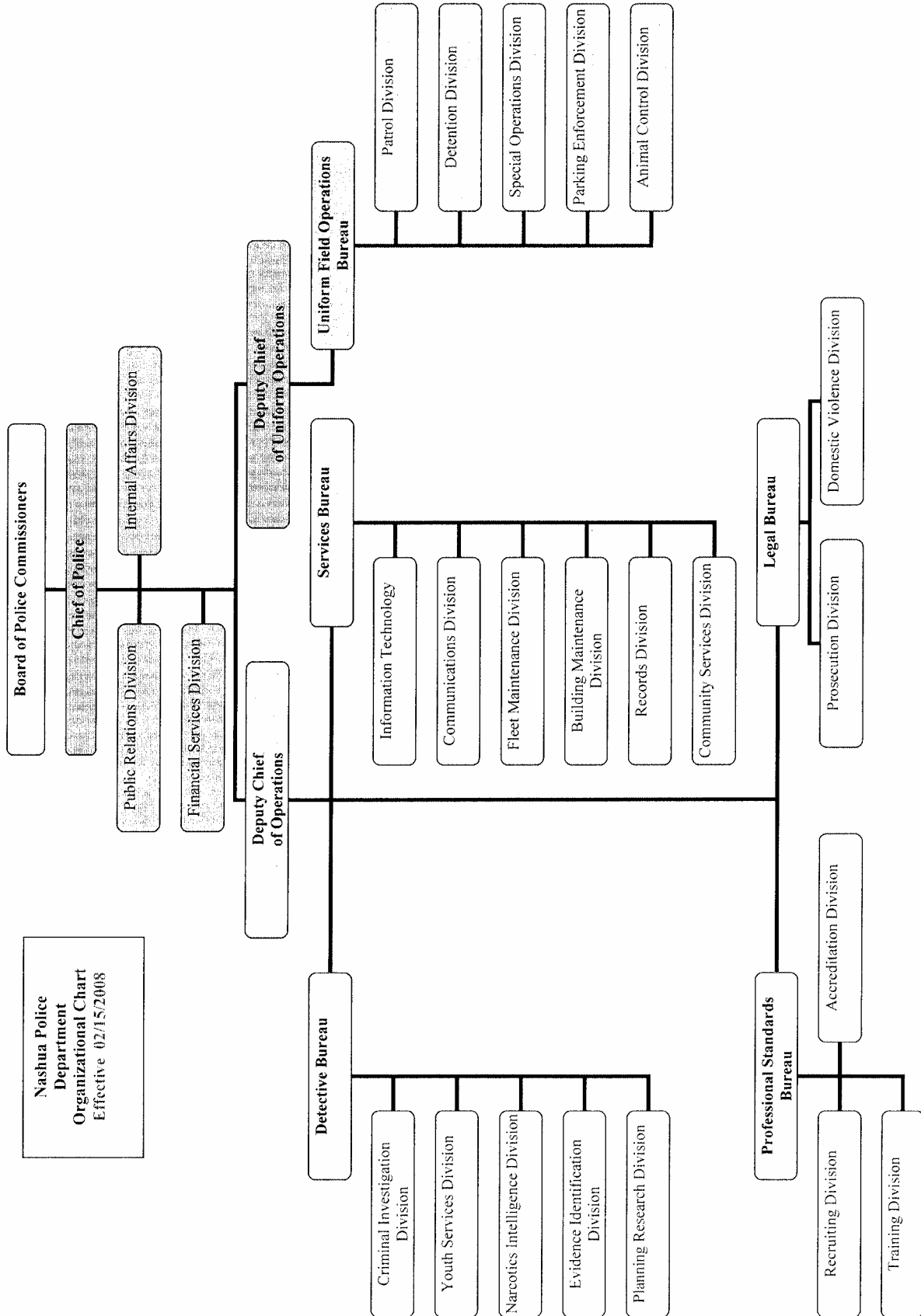
**Offenses**

(as determined by National Incident Based Reporting methods)

**TOTALS**

MURDER / NON-NEGLIGENT MANSLAUGHTER.....	1
NEGLIGENT MANSLAUGHTER.....	1
KIDNAPPING / ABDUCTION .....	15
FORCIBLE RAPE .....	48
FORCIBLE SODOMY .....	14
SEXUAL ASSAULT WITH AN OBJECT.....	17
FORCIBLE FONDLING .....	85
ROBBERY .....	41
AGGRAVATED ASSAULT .....	133
SIMPLE ASSAULT .....	1,341
INTIMIDATION .....	358
ARSON .....	32
EXTORTION/ BLACKMAIL.....	1
BURGLARY / BREAKING AND ENTERING .....	527
PURSE-SNATCHING .....	6
POCKET-PICKING .....	3
SHOPLIFTING .....	482
THEFT FROM BUILDING.....	385
THEFT FROM COIN-OPERATED MACHINES .....	2
THEFT FROM MOTOR VEHICLE.....	619
THEFT OF MOTOR VEHICLE PARTS .....	186
ALL OTHER LARCENY.....	634
MOTOR VEHICLE THEFT .....	191
COUNTERFEITING / FORGERY.....	82
FALSE PRETENSES / SWINDLE .....	205
CREDIT CARD / AUTOMATIC TELLER .....	192
IMPERSONATION.....	54
EMBEZZLEMENT.....	37
STOLEN PROPERTY OFFENSES .....	50
DESTRUCTION / DAMAGE / VANDALISM .....	1,497
DRUG / NARCOTIC VIOLATIONS.....	432
DRUG EQUIPMENT VIOLATION.....	2
INCEST.....	11
STATUTORY RAPE .....	46
PORNOGRAPHY / OBSCENE MATERIAL.....	9
PROSTITUTION.....	9
WEAPON LAW VIOLATIONS .....	30
BAD CHECKS .....	15
DISORDERLY CONDUCT .....	376
DRIVING UNDER THE INFLUENCE .....	230
DRUNKENNESS .....	73
FAMILY OFFENSES, NONVIOLENT .....	52
LIQUOR LAW VIOLATIONS.....	84
RUNAWAY.....	205
TRESPASS OF REAL PROPERTY .....	214
ALL OTHER OFFENSES (EXCEPT TRAFFIC) .....	1,741
TRAFFIC, TOWN BY-LAWS, MISC. ....	1,787
<b><u>TOTALS</u></b> .....	<b><u>12555</u></b>





**DIVISION OF PUBLIC HEALTH AND COMMUNITY SERVICES**



Division of Public Health and Community Services, 18 Mulberry Street

**Mission Statement:** Nashua’s Division of Public Health and Community Services promotes and protects the public’s health and well being through a holistic approach to health and wellness for the community. This is accomplished through ensuring access to resources through collaboration with other departments and agencies, education, enforcement, disease prevention and health promotion, emergency preparedness and leadership.

**Board of Health**

Dr. Anthony Storace, Chair  
Dr. Donald Levi, Member  
Dr. Peter Klementowicz, Member

Steven A. Bolton, Aldermanic Liaison  
Michael J. Tabacsko, Aldermanic  
Liaison-Alternate

The Board of Health provides guidance to the professional staff on matters of public health and is kept informed of ongoing activities with monthly reports from senior departmental staff. Meetings of the Board are open to the public and occur on the second Wednesday of the month from 12:30 to 1:30 PM at 18 Mulberry Street.

<b>Division Director</b>	<b>Mary S. Nelson</b> (retired 03/08)
<b>Deputy Director/Epidemiologist</b>	<b>Paul Etkind DrPH, MPH</b>
<b>Medical Director</b>	<b>Alexander Granok MD</b> (Hired 3/7/06)
<b>Financial Coordinator</b>	<b>Robert Daniels</b>
<b>Childcare/Grant Coordinator</b>	<b>Christina Lister</b>
<b>Health Program Specialist</b>	<b>Jocelyn Villiotti</b>
<b>Regional Public Health Preparedness Coordinator</b>	<b>Patricia Crooker</b> (Hired 05/08)
<b>Community Health Nurse Manager</b>	<b>Bobbie Bagley, BSN, MPH</b>
<b>Environmental Health Manager/Health Officer</b>	<b>Michael Tremblay</b>
<b>Welfare Manager/Welfare Officer</b>	<b>Robert Mack</b>
<b>Mediation Coordinator</b>	<b>Sandra Mulcahy</b>

### **Departments within the Division**

Childcare, Community Services (including Emergency Preparedness and Health Education), Community Health, Environmental Health, and Welfare (including the Mediation Program).

### **Ongoing Division Activities**

Division staff continues to actively participate in the work of the following groups:

- New Hampshire Department of Health and Human Services Communicable Disease Epidemiology and Control Committee
- New Hampshire Environmental Health Association
- New Hampshire Public Health Association
- New Hampshire Immunization Advisory Committee
- New Hampshire Comprehensive Cancer Control Planning Collaborative
- New Hampshire Childhood Lead Poisoning Advisory Committee
- New Hampshire Health Officers Association
- New Hampshire Local Welfare Administrators' Association
- New Hampshire HIV Community Planning Group
- New Hampshire Conflict Resolution Association
- Granite State Immunization Project
- Greater Nashua Continuum of Care (Homelessness and housing issues)
- Greater Nashua Healthy Community Collaborative
- Greater Nashua Regional Public Health Preparedness Advisory Committee
- Greater Nashua Domestic Violence Coordinating Council
- Board of Director's and Community Assessment Committee, United Way of Greater Nashua
- Mayor's Ethnic Awareness Committee
- Nashua Task Force on Alcohol and Other Drugs
- Hispanic Health Network
- St. Joseph's Hospital Institutional Review Board
- United States Interagency Council on Homelessness (Region 1)

- National Association of County and City Health Officials' Infectious Disease Prevention and Control Work Group

The Division of Public Health and Community Services continues to focus on providing community-based public health services based upon the 10 Essential Public Health services, as established by the American Public Health Association. These services are conducted through a process of *Assessment* of the range of health promotion and disease prevention services and what are the unmet needs; *Assurance* that such services are the highest quality possible; and, *Policy development* that ensures quality health promotion and disease prevention activities. Additionally, the Division strives to contain welfare costs, and integrate environmental health and community health services with other city departments.

## **CHILD CARE SERVICES**

The Child Care Services Office, established in 1987, continues with its objective to facilitate the continuation of quality, affordable, childcare programs within the city of Nashua, NH, and to support families in the balance of their work and family lives.

The Coordinator is responsible for participating in local and statewide initiatives which enhance and expand child care resources; coordinating the effort among city agencies for the continued growth of quality child care services; and, providing technical assistance to potential and existing providers of early care and education programs.

The Child Care Services Office:

- Offers child care resource and referral services to parents in the community,
- Assists providers with the technical support in their professional endeavors,
- Supports the activities of the Nashua Early Childhood Care and Education Network,
- Collaborates with the Nashua Child Care Advisory Commission in its ongoing activities,
- Identifies supply of and demand for early childhood resources,
- Provides ongoing child care provider workshops,
- Recruits new child care providers

The Child Care Advisory Commission of Nashua, NH consists of a fifteen-member panel. The Commission is appointed by the Mayor, and meets monthly at the Public Health and Community Services Division. It is the Commission's responsibility to heighten the public perception of childcare as a professional, family support service, and as an essential component of Nashua's economic success. The Commission is also tasked with supporting the position of the Child Care Services Coordinator in the recommendation of public policy regarding the facilitation of the development of childcare programs in Nashua.

**Child Care Advisory Commission:**

Beth Todgham, *Chair*

Kathy Bolton

Michael Tremblay

Dorothy Rodrigues

Joanna Vallie

Sharon Cowen

Rep. Joan Schultze

Lyn Nelson

Pastor Robert Odierna

Dr. Patricia Howson

Maria Donati

Ted McCue

Nancy Dowey

**COMMUNITY HEALTH DEPARTMENT**

**Tuberculosis Program**

A total of 103 TB skin tests were planted by Public Health Nurses (PHNs). Daily Directly Observed Visit (DOT) were made to three active cases of tuberculosis: one client received visits from the month of July 2007 through June 30, 2008, another from December 2007 through June 30, 2008 and another from May 2007 through June 30, 2008. From January 1-June 30, 2008, PHNs made fourteen home visits were to high-risk latent TB clients and sixty-six home visits to clients with active TB.

**HIV Prevention Program**

During this fiscal year, from July 1, 2007 to June 30, 2008, the Licensed Alcohol Drug Counselor provided Comprehensive Risk Counseling Services to 32 individuals. The LADC maintained a client load of approximately 60 clients over the program year.

- Twenty-seven individuals participated in the Safety Counts Program, a harm and risk reduction intervention designed for injecting drug users and their partners.
- Three hundred and twenty-six individuals were seen and tested during outreach activities. Outreach activities that include nursing staff is offered once per week.

**Immunization Program**

A total of 480 children visited the Immunization clinics during FY 2008 for vaccinations and/or record checks. Clinics are offered twice per week for a total of five hours/week.

**Flu Clinics**

These clinics were scheduled in addition to the regularly scheduled immunization clinics.

- 176 children received influenza (flu) vaccine through the Immunization and Flu clinics offered at the Division.
- 1,045 adults received flu vaccine through the various clinics offered at the Division.

**Lead Poisoning Prevention/Case Management Program**

There were 17 cases of elevated venous blood levels in children requiring case management services that include home visits, telephone visits and physician calls. A total of 4 elevated capillary blood test required telephone visits and physician calls.

### STD/HIV Counseling and Testing Program

Clinics are offered twice per week for a total of six hours/week. This fiscal year 1,091 visits were made to the STD/HIV counseling and testing clinic offered at the Community Health Department.

## ENVIRONMENTAL HEALTH DEPARTMENT

**Health Officer/Environmental Health Manager**

**Michael Tremblay**

**Deputy Health Officer**

**Heidi Peek**

**Environmental Health Specialist II**

**Howard Price**

**Environmental Health Specialist I (Resigned July 27, 2007)**

**Casey Mellin**

**Laboratory Director**

**Keira Delude**

**Office Manager/Environmental Health Technician**

**Linda Alukonis**

**Environmental Health Specialist I (Hired September 24, 2007)**

**April Torhan**

**Environmental Health Specialist I (Hired October 22, 2007)**

**Meredith Lyons**

### Food Service

Routine food service establishment inspections	1186
Food service establishment re-inspections	16
Food service establishment site visits	304
Food service plan reviews	30
Temporary licenses	28
State food samples	40
Fire dept calls for food service establishments	10

### 100 Years Ago...

**"White Mountain" Refrigerators**



This is the Refrigerator that is "In Over a Million Homes."  
This Famous Box made in the World's Largest Refrigerator Factory.  
If you want a Refrigerator with SNOW WHITE lining.  
If you want a refrigerator with SOLID STONE lining.  
If you want a SANITARY Refrigerator  
If you want the BEST Refrigerator  
If you want "The Chest with the Chill in it"  
Order the  
**Snow-White Solid Stone Lined "STONE-WHITE"**  
Handsome Booklet for the Asking

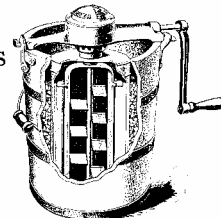
MAINE MANUFACTURING COMPANY, NASHUA, N. H.  
BRANCH OFFICES: Boston, Mass.; New York City; St. Louis, Mo.; San Antonio, Tex.; Kansas City, Mo.; St. Paul, Minn.; San Francisco, Cal.

### The White Mountain Freezer Co.

MANUFACTURERS OF  
**Ice Cream Freezers**

PACKING TUBS AND  
PACKING CANS

OFFICE AND FACTORY  
61, 63, 65, 67, 69, 71 E. HOLLIS STREET,  
NASHUA, N. H.



Branch Office and Warerooms, NEW YORK, 105 Chambers St.

P. W. Estabrook, President      Lester F. Thurber, Treas. & Gen. Man.      Charles F. Johnson, Sec.

1908 Nashua Directory, W.A.  
Greenough & Co., Compilers,  
Printers and Publishers, Boston

**Other**

Childcare inspections	25
Septic system site visits	59
Asbestos/demo site visits	21
Pool/spa inspections	109
Specimen deliveries to state lab	24
Building inspections	117
Foster home inspections	13
Public school inspections	14
Pools/spas sampled	254
Environmental assessments	12
Subdivision site checks	12

**Collaborative Efforts**

Continuity of Operations	Childcare Commission
Consultant on food service ordinance	Internal Preparedness
NH Health Officers Board of Directors	LEPC
Emergency Preparedness grant review	Point of Dispensing
Tabletop meetings	Community Development Lead Grant
Outbreak team meetings	Health Officer Credentialing
Refugee Program	Green Team

**Education and Outreach**

NE Public Health Leadership Institute Class
Presentations on WNV/EEE, Lyme Disease
Serv Safe
Isolation and Quarantine Workshop/Tabletop
Tabletop exercise on opening EOC
Cultural Competency Training for Division
Lead Safe Renovation Workshop
Bedbug Presentations at Nashua Housing Authority and Community Council
POD drill
NH Health Officers fall and spring educational conferences
TTX for Home Health and Hospice
Public Health Institute classes in Manchester
Tabletop exercise for Rivier College
MRSA presentation to NPD and Sunset Heights School
Mosquito Identification at UNH
Workshop on Effects of Natural Disasters on Food service Establishments
Certified Pool Operators Course
Drinking water emergency planning and preparedness tabletop

The Environmental Health Department continues to work with Dragon Mosquito Control Inc on Mosquito Control Program to decrease the risk of West Nile Virus and Eastern Equine Encephalitis in Nashua through activities including larviciding, surveillance and monitoring. We also received numerous phone calls and complaints on bedbugs. We have conducted many site visits and offered several educational sessions on basic bedbug information and control activities.

The department is participating regularly on emergency preparedness training sessions, drills and tabletop exercises. Several staff members have been enrolled in the Public Health Institute classes being held at the Manchester Health Dept.

A considerable amount of time has been spent reviewing and revising the food service ordinance. A consultant was hired to assist in the process and the rewriting. Food service license fees are also being reviewed.

The department was granted approval to hire an additional Environmental Health Specialist which has greatly helped to increase the number of routine food service inspections conducted and other job related activities.

---

## 100 Years Ago...

### REPORT OF MILK INSPECTOR.

To the Board of Health :

GENTLEMEN :—I have the honor to submit the following report for the year ending January 1st, 1909.

The total number of samples collected and examined was One Hundred and Sixty (160) as follows :

Number of samples from wagons.....	110
Number of samples from stores.....	39
Number of samples of cream.....	8
Number of samples of Ice Cream (Special).....	8
Number of complaints.....	3

The number of licenses issued to milk dealers for the year beginning May 1st, 1908 has been Ninety Seven (97), Sixteen less than the year preceding. Twenty Six (26) are selling milk from wagons and Seventy One (71) from stores. Eleven (11) dealers of the former class and Eighteen (18) of the latter class have discontinued business in the past year, two of the former class and Eleven (11) of the latter class have taken on the business. The income to the city from licenses has been One Hundred and Ninety Four (\$194) Dollars. The One Hundred and Sixty samples mentioned above were collected from Fifty Eight (58) different dealers and every sample tested for butter fat, solids not fat, total solids, water preservatives and adulterations. In two (2) cases of adulterations by skimming a strict warning was given each dealer and the case remedied at once, no prosecution. In no cases did I find milk or cream containing preservatives. The eight samples of Ice cream mentioned above were collected from (6) different dealers at the request of the local Board of Health and the State Board of Health. An average of about Nine Thousand (9000) quarts of milk are delivered daily in this city, coming from dairies within

a radius of Ten (10) miles and in only a few instances is Railroad milk sold here, and by comparison with the following figures it will be seen that our milk is of a high standard quality.

Milk samples up to standard, and above.....	84.4
Milk samples below standard.....	15.6

With a microscope this department would be equal to any office of Milk Inspector in the State.

Respectfully submitted,

A. O. BURQUE, Ph. D.

*Milk Inspector.*

Excerpt from 1908 Municipal Government Report



**WELFARE DEPARTMENT**

<b>Manager/Welfare Officer</b>	<b>Robert Mack</b>
<b>Senior Case Technician</b>	<b>Karen Emis-Williams</b>
<b>Case Technician</b>	<b>Cynthia Newell</b>
<b>Case Technician</b>	<b>Rute Ferreira</b>
<b>Case Technician</b>	<b>Celeste DuBois</b>
<b>Intake Worker / Accounting Clerk</b>	<b>Therese Charest</b>
<b>Mediation Coordinator</b>	<b>Sandra Mulcahy</b>
<b>Administrative Assistant I</b>	<b>Susan Lapointe</b>

The City Welfare Department provides general assistance according to RSA 165. The following is a comparison for FY 2007 and FY 2008 for the City of Nashua Welfare Department:

	<b>FY2007</b>	<b>FY 2008</b>
<b>Total Contacts</b>	11,268	11,410
<b>Total Applications</b>	2,232	2,137
<b>Total Interviews</b>	5,182	4,336
<b>Total Cases</b>	1,334	1,257
<b>Total Clients who received Assistance</b>	3,427	2,937

As can be seen through the statistics, the need for General Assistance continues to be consistent. Various factors that impact the General Assistance Budget include, but are not limited to, changes in current market rents and housing expense (lack of affordable housing and rental subsidies), local unemployment rates, increased cost of gasoline, cost of general goods, utility costs, cost of medications, client access to mainstream resources (including Medicare D insurance and other social services in the community) and the fact that State of New Hampshire benefits through the Department of Health & Human Services do not meet costs of living.

	<b>FY2007</b>	<b>FY 2008</b>
<b>Shelter</b>	\$766,767.98	\$769,688.20
<b>Medical</b>	\$137,951.11	\$104,449.17
<b>Fuel</b>	\$91,846.58	\$68,727.31
<b>Food/Maintenance</b>	\$47,792.48	\$59,177.97
<b>Totals</b>	<b>\$1,044,358.15</b>	<b>\$1,002,042.65</b>

The Welfare Department continues to work with the Greater Nashua Continuum of Care [GNCOC] to address the homelessness issues, as well as coordinate services/resources with local agencies to meet the basic needs of City Welfare recipients. In collaborative efforts with many community partners in the GNCOC the Welfare Department continues working on action steps identified in *A HOME FOR EVERYONE: A Plan to End Homelessness in Greater Nashua*, which is being implemented under the direction of the Ending Homelessness Committee and has been

chaired by the Welfare Officer. The Welfare Department assisted approximately 152 households (totaling 224 adults and 165 children) with emergency motel placements and/or shelter referrals throughout fiscal year 2008. The Welfare Department worked closely with the Nashua Soup Kitchen & Shelter, Harbor Homes, Inc. and other area providers to move many individuals and families into shelter programs, transitional housing and permanent housing from temporary emergency motel placements.

The due diligence of the Case Technicians and administrative support staff has benefited the Nashua community by directing applicants to alternative resources, even while the department caseload remains high.

## **NASHUA MEDIATION PROGRAM**

The Nashua Mediation Program, as part of the City of Nashua Division of Public Health & Community Services (DPHCS) offers conflict resolution services to families in the Greater Nashua community. While it operates as an independent program, the Nashua Mediation Program falls under the Welfare Department in the DPHCS organization chart and receives administrative support from the Welfare Department Administrative Assistant I. In its twenty-fifth year, the Nashua Mediation Program is well established in the community with a solid referral base through professional referral sources including schools, mental health professionals, police departments, the courts, social service agencies and clergy.

In fiscal year 2008, the Nashua Mediation Program provided conflict resolution services to 347 juveniles and their families from Greater Nashua including Amherst, Brookline, Hollis, Hudson, Litchfield, Merrimack, Nashua and Pelham, the majority of those residing in the City of Nashua. In addition to the support from the City of Nashua, the program receives funds from city and town contributions and a grant from New Hampshire Department of Health & Human Services and Hillsborough County Incentive Funds.

Program Coordinator, Sandy Mulcahy, is in her ninth year with the program. Ms. Mulcahy has implemented regularly scheduled workshops to provide continuing education opportunities for volunteer mediators. Ms. Mulcahy manages and administers all activities of the mediation program, including grant writing and reporting, training and supervision of volunteer mediators and presenting workshops for the community.

Parent-child or family mediation services are provided free of charge by utilizing a pool of 80 highly trained volunteers from the community. All Volunteer Mediators have successfully completed a 60-hour training and 20-hour internship and attend continuing education workshops. The program complies with the training standards recommended by the New Hampshire Conflict Resolution Association (NHCRA) and the New Hampshire Standards for Parent-Child Mediation. The program also partners with the New Hampshire Department of Correction's, assisting with the Victim-Offender Dialogue (VOD) program for victims/survivors of crime that are seeking to have a dialogue with their offender. The program actively participates on the Greater Nashua Domestic Violence Coordinating Committee, the Nashua Task Force on Alcohol and Other Drugs, Network (child abuse prevention), the Nashua Goes Back to School committee and the New

Hampshire Conflict Resolution Association. Marital Mediation services assist couples in working out the terms of their divorce or separation in a non-adversarial manner and are provided for a fee.

The Nashua Mediation Program continues to be an important and integral part of the community as an education, prevention and diversion program designed to strengthen family relationships by reducing conflict and encouraging the development of improved communication and problem-solving skills.

## **NASHUA PUBLIC LIBRARY**

### **Report of the Trustees and Director**

**Mayor Bernard A. Streeter/Donnalee Lozeau**  
**President of the Board of Aldermen**  
**David Rootovich/Steven A. Bolton**

**President ex-officio**

**Trustee ex-officio**

#### **BOARD OF TRUSTEES**

**Arthur L. Barrett Jr.**  
**David K. Pinsonneault**  
**Maurice L. Arel**  
**Pauline Desautels**  
**Linda Laflamme**  
**Christopher Hodgdon**

**Chairman**  
**Secretary**

**Joseph R. Dionne**  
**Susan M. Deschenes**

**Director**  
**Assistant Director**

#### **Staff of the Nashua Public Library** FY2007/2008

##### **Administration**

Joseph R. Dionne, Director  
Susan M. Deschenes, Assistant Director  
Donna M. Cardoza, Exec. Asst./Office  
Mgr.  
Mary H. Greene, Admin. Asst./Cost  
Accountant  
Paul R. Lacroix, Library Technology  
Technician

Karen M. Egle-Gaber, Assistant Librarian

##### **Children's**

Kathy E. Bolton, Librarian  
Sheila E. Dudman, Assistant Librarian  
Susan M. Willmore, Library Assistant  
Lindsey K. Jackson, Library Assistant  
Heather J. Pfeifer, Library Page  
Sonya K. Walcott, Library Page

##### **Community/Outreach Services**

Carol L. Eyman, Librarian

##### **Circulation**

Loren H. Rosson, Librarian

Lea. L. Touchette, Assistant Librarian  
Dian M. Legerlotz, Library Assistant  
Christina H. Lozeau, Library Assistant  
John C. Milton, Library Assistant  
Priscilla L. Cunningham, Library Assistant  
Jane S. Hemmingsen, Library Assistant  
Judith C. Bates, Library Assistant  
Phillipe L. Collard, Library Assistant  
Sean S. Hanjra, Library Page  
Brooke G. Luers, Library Page  
Chantal Y. Cruz, Library Page  
Katherine M. Cortes, Library Page

**Exhibits/Media Services**

Bruce J. Marks, Coordinator

**General Adult Services**

Marsha Auerbach, Reference Librarian  
Judith S. Dominici, Reference Librarian  
Jennifer A. Jasinski, Young Adult/Reference Librarian  
Linda N. Taggart, Reference Librarian  
Caroline E. Kutcher, Library Assistant  
Alison R. Zaya, Reference Librarian  
Cara V. Barlow, Reference Librarian

Julie M. Andrews, Library Page

**Maintenance**

Larry R. Case, Supervisor  
Mark R. King, Janitor

**Music/Art/Media**

Charles E. Matthews, Librarian  
Linda M. Walker, Assistant Librarian  
Karen R. Beaver, Library Assistant  
Steven E. Lowe, Library Assistant  
Santhi V. Ramaswamy, Library Assistant  
Dina A. Akel, Library Page  
Michael E. Basta, Library Page  
Carson A. Lund, Library Page

**Security**

William J. Allison, Security Guard  
Roger V. Allen, Security Assistant

**Technical Services**

Margaret L. Gleeson, Librarian  
Gloria E. Maduzia, Assistant Librarian  
Holly A. Sullivan, Library Assistant  
Amanda C. Archambault, Library Assistant

**The Mission, Purposes, and Activities of the Nashua Public Library**

***Our Vision***

The Library is a forum for ideas and a source of information for the enrichment of the entire Nashua community.

***Our Mission***

The Library serves our community by providing access to resources for information, inspiration and enrichment.

***Our Values***

The Library - its Board of Trustees, staff and volunteers - is committed to the following values:

- We value the library as a public forum: it is a community facility for open communication of ideas and information; its collection, displays, programs and services reflect an array of opinions and viewpoints.
- We value the community by actively participating in it and endeavoring to enhance the quality of its life.

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## Municipal Government Report

- We value full and equal access to information, the building, its services and its programs.
- We value the collection of and accessibility to information in up-to-date, existing, and emerging formats: print, electronic, audio and video.
- We value our customers by responding to them with equal, respectful, accurate and friendly service in a safe environment.
- We value the many contributions we receive each year from Friends, volunteers and donors and we endeavor to respect the wishes of all who leave bequests.
- We value reading and learning and promote both for all ages.
- We value the privacy of our users by keeping their transactions strictly confidential.

*Adopted by the Board of Trustees, October 2, 2007*

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## 100 Years Ago...

### Librarian's Report.

To the Board of Trustees of the Nashua Public Library :

GENTLEMEN : The annual report upon the condition of the Public Library and its work during the year 1908 is herewith submitted.

The number of volumes added this year is 1,248, of these 845 were purchased, 403 given, by binding of magazines 99. Deducting the wornout and lost books the library now has 27,644 books and pamphlets.

The desk circulation for the year has increased 7,815 volumes. The total number of books issued being 74,974, the main library giving out 58,516 and the children's room 16,658. The largest circulation of any day was 526 volumes on January 25, the smallest 33, July 23.

Fiction still leads by a large percentage. Librarians cannot control the public taste, only endeavor by adding the best literature to improve it. To quote the Somerville librarian, who says, "The most confirmed novel reader will read good novels when he cannot get bad ones, and here is the opportunity of the public library." Many who during the business depression lacked employment, came to the library for reading to occupy their otherwise idle hours. It mattered little if the reading was largely fiction, it was a pleasure to give what they wished.

The number of borrowers has increased 333 during the year.

As in previous years there has been the annual inspection of the shelves. At the close of the year the record shows a total of eight missing from the main library, and eight from the Children's Room. There have been 97 volumes discarded as too worn for further circulation. Books are sometimes taken without being charged, and later "smuggled" back to the shelves without explanation, they may be gone months or perhaps a year or more. Thus some of the books may be found, diminishing the number of those thought to be lost.

The custom of closing the Library and Reading Rooms on Tuesday and Thursday evenings during July and August was continued. With this exception and that of the holidays the Library has been opened every week day, and the Reading Rooms every day.

Our bills for binding continue large, and will be so until books are better bound. Binding is in effect almost the same as the purchase of new books. A volume bound for thirty-five cents is often better than the new one which costs from one to two dollars. There have been 593 volumes bound, of these 99 were periodicals from the Reading Room, which are direct additions to our stock.

The number of periodicals regularly received by the library is 87 of which 50 are to be found in the Reading Room, 30 in the Newspaper Room, and seven in the Children's Room. Of this number 21 are given. We subscribe for nine newspapers. Again we are indebted to the Telegraph Publishing Company for an extra copy of its daily. This is reserved for binding. All efforts to secure a complete file of the Telegraph still proves unavailing.

The publication of quarterly bulletins have been continued. Beside those given to borrowers we exchange with fifty-seven libraries, sending as far north and west as Seattle, and south to New Orleans.

Additional shelves open to the public would give a better opportunity for selection, also relieving the crowded condition in the stack room. It would postpone the building of an upper stack, which would increase our expenses, not only for the stack, but for the extra service needed. Some alterations in the Children's Room would add to its convenience and capacity.

It is to be hoped that the city will feel that our usual appropriation can be restored, thus giving us the benefit of the interest from the Hussey Fund. The money could be expended with advantage for the building and in the purchase of books.

Respectfully submitted,

HARRIET CROMBIE,  
*Librarian.*

Excerpt from 1908 Municipal Government Report

## Nashua Public Library Trust Funds

<b>Fund Name</b>	<b>Market Value as of 6/30/06</b>	<b>Principal Inc/Dec. FY06/07</b>	<b>Market Value as of 6/30/07</b>
<b>Avard</b>	3,270.80	(142.91)	3,127.89
<b>Bloomfield</b>	426,414.21	(14,913.38)	411,500.83
<b>Burbank</b>	291,528.05	(10,195.88)	281,332.17
<b>Chandler</b>	331,123.70	(11,580.72)	319,542.98
<b>Clancy</b>	36,987.45	(1,293.61)	35,693.84
<b>Constitution</b>	4,351.18	(152.19)	4,198.99
<b>Cramer</b>	17,404.63	(608.70)	16,795.93
<b>Fairfield</b>	5,656.50	(197.82)	5,458.68
<b>Harkaway</b>	1,305.34	(45.64)	1,259.70
<b>Harris</b>	43,511.64	(1,521.76)	41,989.88
<b>Hickey</b>	8,702.33	(304.34)	8,397.99
<b>Hunt</b>	25,671.87	(897.83)	24,774.04
<b>Hussey</b>	38,725.37	(1,354.38)	37,370.99
<b>Jacquith</b>	1,305.34	(45.64)	1,259.70
<b>Locke</b>	127,054.04	(4,443.58)	122,610.46
<b>Nesmith</b>	29,615.45	(1,035.76)	28,579.69
<b>Rose</b>	14,140.32	(494.55)	13,645.77
<b>Smith</b>	10,442.82	(365.25)	10,077.57
<b>Stearns</b>	2,582,851.88	(90,332.73)	2,492,519.15
<b>Zylonis</b>	405,788.73	(14,192.06)	391,596.67
	4,405,851.65	(154,118.73)	4,251,732.92

### **Director's Report**

Thanks to all our patrons and staff for helping us to once again achieve the highest circulation in the library's history! Here's a review of the year department by department.

### **Children's Department**

The Children's Department has completed another successful year serving Nashua area youth, their families, teachers, child care providers and diverse others interested in the children's material collection and programming offered by our competent staff. During the past year our circulation of books, magazines, and non-print materials increased overall by 3% rising from 202,061 items in FY '06-'07 to 207,683 items in FY '07-'08.



Nashua Library, Public Sculpture

Interestingly, the number of summer readers for the "Reading Road Trip U.S.A." theme which began on the last day of school and continued to the first week in August '07 was 312 participants, the exact same number as in the previous year's SRP. On August 23, 2007 we once again hosted the "Nashua Goes Back to School" event to an audience of 1133 people coming through the doors of the Children's Room to visit with the principals of eighteen Nashua School District schools while over 30 city agencies provided school supplies to students visiting their tables out on the library plaza.

The Children's Department staff provides eight open storytimes per week year round without any break in the programming schedule. In '07-'08 we performed 238 storytimes for all ages to an audience of 10,454. Our puppet shows for that same time period numbered 293 shows to 14,106 enthusiastic viewers. In fact, our Babies and Books storytimes have been so popular that we had to add another time slot at 9am in March, 2008 to our already popular 10am and 11am Thursday morning baby and toddler storytimes. Parents and babies totaled 5,347 listeners attending 111 storytimes. These numbers are up 2% from the previous year.

The Children's Department takes advantage of every opportunity to reach out to the community. During FY '07-'08, we made 14 visits to the Outreach schools and child care centers that we provide books and materials to every three weeks. At these centers 428 children and their providers were able to enjoy our stories and puppet shows in the comfort of their own facility. We also participate in every literacy night, kindergarten orientation, open house, fairy tale festival, children's day and community event that we know about to issue library cards, distribute library materials and provide programming. This past we attended thirty five events serving 1077 young people and their families.

Overall in FY '07-'08, I am proud to report, that we professionally and enthusiastically provided the city of Nashua with 793 free, quality children's programs to 36,109 citizens, both young and old.

### **Circulation Department**

The library's circulation increased by 3 percent, amounting to almost 20,000 more checkouts over the previous fiscal year, for a total of 749,995, or on average 2,245 checkouts per day. The number of people visiting the library increased by 1 percent, about 5,000 more visits, for a total of 384,000, or on average 1,150 visits per day (average 1200-1300 visits per week-day, 800-900 visits per Saturday, and 400-600 visits per Sunday). More than 50,000 requests were processed, on average 150 per day.

Many book displays were featured, including monthly "color" displays (i.e., books with icy blue covers in January, pink in February, yellow in March, etc.), recently deceased authors, author anniversaries, special current events, and novels that have been made into film. The color-book displays continue to be among the most popular with customers, as well as books that have been made into film.

The Circulation Department began promoting the new self-check out terminal, allowing customers to check out (non-media) material to themselves, provided they have no outstanding balances on their accounts. Finally, the biographies were completely weeded to accommodate future plans for expansion into the East Wing.

### **Community Services**

The most popular adult programs of the year continued to be concerts, followed by "The Seacoast's Top 10 Striped Bass Hotspots" and "Brittany: Box Beds and Beyond."

The growth of Nashua's two local-access television channels, 16 and 99, meant Nashuans could enjoy some of the library's programs at home. "Lithuanian Cooking," "Hiking the Appalachian Trail," and Rebecca Rule's "Better Than a Poke in the Eye" were among the programs aired.

Online registration for library events was implemented through our EventKeeper calendar software. This simplified signups for craft classes, cooking classes, and other programs.

With funding from the Friends, several library documents (the code of conduct, Books 2 Babies brochure, library card applications, and introductory map and brochure) were translated into Spanish for customers new to the country.

At the request of library customers, three special interest groups—for knitters, writers, and Spanish-language learners—were organized and began meeting weekly at the library.

The library has stepped up online publicity for events and now has approximately 5,200 subscribers to its events newsletters.



### **Outreach Services**

As of July 1, 2008, the Outreach Services van served 215 customers at 74 stops. This is an increase in customers of 27% over last year. Of these stops, 35 percent were at schools and daycare centers, 42 percent were at private homes, and 23 percent were to senior residence facilities. Outreach services circulation grew 31 percent this year. This growth was made possible by the addition of Library Assistant Jane Hemmingsen's services for ten hours per week.

A small collection of movies and documentaries on DVD was created for outreach customers with funding from the Friends and trust funds.

Children's Room staff continued to bring story hours and puppet shows to schools and daycare centers who participated in the Outreach program.

### **Music, Art, and Media**

Circulation of newer media formats continued to increase. Downloadable audiobooks increased in circulation 147% over last year, followed by audiobooks on CD, up 8% over the same period. DVD circulation continued to top Music, Art & Media statistics, with over 7000 available titles resulting in almost 160,000 circulations for FY08.

Circulation of magnetic media (video and audiocassettes) continued to decline but still represented over 50,000 items circulated over FY08. While we no longer purchase VHS tapes, we added selected donated titles to augment our children's and popular video collections. We also continued to acquire fewer new cassette audiobooks while adding more CD audiobooks over time. We expect to gradually phase out our magnetic media collections as customer demand fades.

Our Web-based museum pass system, which allows customers to schedule and book passes from home, continues to be successful. Pass circulation was up 17% for FY08 and we now have over 4000 museum pass borrowers. The Friends of the Nashua Public Library generously provided us with funding to offer 2 daily library passes to the New England Aquarium, which continues to be our most popular venue. We also added passes to the Butterfly Place in Tyngsborough and to Nashua Symphony performances. We now offer passes to 14 different venues in New Hampshire and Massachusetts.

Nashua-based Transparent Language, donated a collection of their language learning software to NPL. This offering covers 11 languages with multiple copies of more popular languages. Transparent's "I can speak..." computer-based programs have been well-received and we are grateful for their generous gift.

In 1992, former Governor Hugh Gregg donated four 16mm films made by his brother David A. Gregg II to the Nashua Public Library. With the permission of the Gregg family, these films were sent to Northeast Historic Film in Bucksport, ME where they were cleaned and permanently archived, with DVD and MiniDV copies sent back to the library and the Gregg family. Two of these films: "The 1930's: Nashua's Disaster Decade," and "Nashua's 1953 Centennial Parade" are of particular interest to our city.

Our DVD copy of the “Disaster Decade” film - expertly narrated by Nashua resident and former NPL Reference Librarian Jeannine Levesque - has been regularly aired on the Education Channel: TV99 and plans are in place for showings of the “Centennial Parade” in the future.

### **General Adult Services**

In FY 2008, the reference staff began taking questions live online via Meebo instant messaging, in addition to traditional phone, mail, and other electronic avenues.

We expanded online access to back issues the Nashua Telegraph through our subscription to the Newspaper Archive database, which hosts scanned historical newspapers.

The reference staff cooperated with libraries in and outside of New Hampshire, loaning 1,749 items to other libraries and borrowing 1,446 items for our customers through interlibrary loan.

Reference librarians taught 196 computer classes, including new classes on Advanced Excel and Online Job Searching. Attendance totaled 1,034 students, a 27% increase from the previous year.

The staff also offered tours to classes from the Adult Learning Center, and gave talks on genealogy to Scouts and other local groups.

Alison Zaya, Steven Butzel, and Linda Taggart, with the invaluable support of their fellow reference department staff, researched and wrote an update to the Nashua Experience. The new book covers the history of Nashua for the thirty years from 1978 to 2008. The book is expected to be published in late 2008/early 2009.

### **Technology**

This year, self checkout was introduced in the Children’s Room and at the Circulation Desk. Children enjoy the opportunity to check out their own material; adults appreciate the speed and privacy it affords.

Downloadable audiobooks continue to be very popular, with 4,800 uses this year.

The online Live Homework Help tutoring system has been expanded to cover Kindergarten students through Adult learners.

The library purchased 8 new PCs and 2 new servers to maintain its network in good working order. Other PCs received memory upgrades to 1GB.

Transparent Language, a Nashua company, donated “I can speak” software for 10 languages. Library patrons can borrow software to learn Spanish, French, German, Italian, Japanese, Chinese, Vietnamese, Indonesian, Russian, or Portuguese. Each course consists of 20 to 40 hours of introductory material, focusing on useful language skills for tourists. The software includes practice in listening, speaking, reading, and writing.

SyAM Software, a Nashua company, donated system management software to the library.

The library received a matching funds grant from the Bill and Melinda Gates Foundation to purchase four PCs in the next two years.

**Friends of the Library**

We have 16 volunteers who donate time regularly. We had 63 others who volunteered occasionally, usually for a booksale. Over 1090 volunteer hours were worked. Seven people volunteered between 50 and 100 hours during the past year. Two people volunteered between 100 and 200 hours. One person volunteered over 200 hours.

**Young Adult Department**

	<b>FY2006/2007</b>	<b>FY2007/2008</b>
<b>Teen Services</b>		
Programs	48	56
Program Attendance	693	797
School visits/library orientations	23	38
School visit attendance	1428	1546
Number of library cards issued at school visits	668	947

Young Adult Services continued to grow this year with more teen's ages 12-17 being reached through increased program offerings, additional school orientations, as well as a 23% increase in circulation of young adult materials. The anime club continued to be the most popular monthly program with 20-30 teens participating regularly. The library strengthened its relationship with local middle and high schools by registering 947 students for library cards, a 42% increase from the previous year. The Young Adult Librarian also expanded library services to this population utilizing methods of Web 2.0 creating a Facebook account and incorporating instant message reference service.

<b>Library Program Budget</b>	<b>FY2006/07</b>	<b>FY2007/08</b>
6367 Administration	\$409,850	\$382,860
7301 Operations Support	\$81,350	\$110,070
7302 Book & Resource Selection	\$246,563	\$242,563
7303 Community/Outreach Svcs.	\$37,095	\$79,184
7305 Chandler Memorial Library	\$6.00	\$0.00
7306 Children's Services	\$183,326	\$178,843
7307 Circulation Services	\$289,572	\$299,281
7308 General Reference	\$267,582	\$237,847
7309 Music/Art/Media Services	\$189,582	\$206,181
7310 Tech. Services/Cataloging	\$189,655	\$187,872
7311 Gen.Operations/Plant Maint.	\$82,550	\$85,600
7312 Utilities	\$154,391	\$140,624
<b>TOTAL</b>	<b>\$2,131,522</b>	<b>\$2,151,925</b>

## Library Circulation Statistics FY2007/2008

### Adult

Fiction	116699
Non-Fiction	84822
Magazines	17334

**Total 218855**

### Teen

Fiction	12977
Magazines	592
Media	1206

**Total 14775**

### Children's

Fiction	163305
Nonfiction	37643
Magazines	524
Media	4617
Puppets	1594

**Total 203483**

### Adult Media

VHS	43383
Audiocassettes	6641
DVD	159444
CD Music	29220
CD Audiobooks	15859
Downloadable Audio	4797
Art Prints	22
Equipment	17
Museum Passes	1362

**Total 260745**

### Outreach

**46379**

**TOTAL  
CIRCULATION 749995**

**DIVISION OF PUBLIC WORKS**

**BOARD OF PUBLIC WORKS**

Mayor Donnalee Lozeau, Chairman  
Commissioner Timothy Lavoie, Vice-Chair  
Commissioner Donald Dyer  
Commissioner Tracy Pappas  
Commissioner Daniel Gagnon  
Aldermanic Liaison David Deane

**DIVISION OFFICIALS**

Director of Public Works  
City Engineer

Richard Seymour  
Stephen Dookran

**SUPERINTENDENTS**

Superintendent, Wastewater  
Superintendent, Solid Waste  
Superintendent, Street Department  
Superintendent, Parks & Recreation  
Superintendent, Traffic & Parking

Mario Leclerc  
Jay Marcotte  
Scott Pollock  
Nick Caggiano  
Wayne Husband

The Division of Public Works continues to explore, new, more efficient methods to deliver services to the citizens of Nashua.

**ENGINEERING DEPARTMENT**

**General Information**

In FY 08, the City Engineering Department provided services related to the design and construction of public works projects, and the review and coordination of private development projects that impact city infrastructure. The Department also managed the annual city street paving and sidewalk programs, the ongoing combined sewer overflow (CSO) program, certain highway, parks and stormwater projects as well as the issuance of residential sewer permits, and provided survey and construction inspection services.

**Sewer and Stormwater Programs**

*United States Environmental Protection Agency (EPA) Combined Sewer Overflow (CSO) Consent Decree*

Work progressed on various elements required by the Consent Decree to meet the schedule as set forth in the document and as reported to the EPA on a quarterly basis. In FY 08, the Engineering Department submitted a revised schedule to the EPA to

accommodate time needed to address an additional study of the CSO 005/CSO 006 watershed area and what can be done to decrease the CSO flows such that a reasonably sized screening and disinfection facility will result. The EPA indicated per telephone conversation that the City's request was under review and that they were in basic agreement with the context of the request.

*Wet Weather Flow Treatment Facility*

The construction of the Wet Weather Flow Treatment Facility by Methuen Construction started in FY 07 and continued in FY 08. The completed facility will increase the capacity of the wastewater treatment facility from 50 million gallons per day to 110 million gallons per day to handle high wet weather flows and reduce combined sewer overflows. Metcalf & Eddy continued to provide construction phase services. Construction is scheduled to extend into FY 09.

*North Facilities Power System Upgrades*

The design plans and specifications for the North Facilities Power System Upgrades were finalized and the project was put out for bid in September 2007. Construction by Gemini Electric was to begin in March, but was delayed until the end of May due to construction conflict with the Wet Weather Flow Treatment Facility. Malcolm Pirnie was hired to provide construction phase services. Some of the demolition of the existing building, including removal and salvage of the old generator, and foundation work occurred in June 2008. Construction is scheduled for completion by December 2008.

*Screening and Disinfection Facility*

In FY 08, the preliminary design of the Screening and Disinfection Facility was placed on hold until a determination on the proper size of the facility can be made based on the results of the CSO 005/CSO 006 study.

*CSO 005/CSO 006 Re-Evaluation Study*

In May, Fay, Spofford and Thorndike were hired to begin the re-evaluation of the CSO 005/CSO 006 watershed area. A flow-monitoring program was started to provide field verification for the hydraulic model. The study is scheduled for completion in February 2009.

*System Optimization and Infrastructure Improvements*

The design of this project was awarded to Hazen and Sawyer (HS) in July 2007. HS's first task was to evaluate and update the computer model for Citywide CSO system, which they completed and submitted a report in March 2008. HS submitted alternatives to the City for renovations to CSO 003, 004, 007, 008 and 009. Final plans and specifications for this project were completed in June 2008. The construction of this project is scheduled to begin in FY 09 and should be completed in early FY 2010.

*Biosolids Class A Technology and Dewatering System Upgrades - Study*

The purpose of this project is to evaluate and determine the feasibility of upgrading the Nashua Wastewater Treatment Plant (NWWTP) from current Class B biosolids to Class A biosolids. A second but related component of the study is to determine the optimal

dewatering system to replace the current belt filter presses that are at the end their useful life. Stearns and Wheler began work on this project in May 2008 and are expected to complete this project by October 2008.

*Wastewater Treatment Facility Primary Clarifiers Rehabilitation Project*

The construction for the rehabilitation of the primary clarifiers by Methuen Construction was completed in FY 08. Work included repair and reconfiguration of the five primary clarifier tanks, replacement of the sludge and scum systems, installation of covers over the tanks and installation of a new odor control system. Work also included construction of a new stairway and enclosure building for the primary gallery.

*Kinsley Street Sewerage Improvements*

Hudson Paving & Excavation completed construction of the Kinsley Street sewerage improvements project. The project includes 1,177 linear feet (LF) of sewer replacement on Kinsley Street from Vine Street to Hanover Street.

*Merrimack Street and Abbott Street Drainage Renovations*

The Engineering Department completed final plans and specifications for this project in January and sent out for bidding in February. The intent of this project was to remove all connections to the existing 18-inch sewer pipe, which is in poor condition, and to reconnect those connections to the existing 30" by 45" brick combined sewer pipe. Hudson Paving was the low bidder and completed the work in June.

*Stormwater EPA Phase II NPDES MS4 Permit*

The 2008 Annual Report was submitted in May.

*Park Projects*

- Rotary Common: Construction by TJB Inc. began for Phase I of the Rotary Common park located at 315 Main St. in November 2007 and continued through spring 2008. Work included debris removal, soil remediation and regrading of the site. Engineering staff provided inspection.
- Mine Falls Park: The design was completed for the restoration of the Mine Falls Dam Gatehouse based on the recommended improvements included in the Historic Preservation Study. Construction by Englewood Construction began in February 2007 and included replacing the roof, site work, interior cleaning, and brick replacement and repointing.

*Construction of the Phase III bridge improvements by E.D. Swett, Inc.*

Begun in July 2007, work included improvement and repairs to the existing six bridges in the park and the installation of a new steel truss pedestrian/bicycle near the North 7<sup>th</sup> Street park entrance. The project was 75% complete at the end of the fiscal year.

*Roadway Projects*

- Annual Paving Program: the Engineering Department managed the annual paving program. 18,210 LF of streets were paved as shown below.

<b>Street</b>	<b>Limits of Work</b>	<b>Length (Ft)</b>
Belknap St	Bridge St – East Hollis St	680
Berkshire St	Amherst St – Pine Hill Ave	500
Cathedral Cr	Parrish Hill Dr to beginning of circle	900
Coliseum Ave	Gusabel Ave – 175 Coliseum Ave	1300
Draycoach Cr	Shadewell Rd - End	370
Elliott St	Concord St – Farley St	1420
Gendron St/Leslie Ln	# 4 Gendron St – Fordham Dr	2020
Gettysburg Dr	Concord St - End	800
Gillis St	Allds St – Arlington St	1050
Grand Ave	#33 - #47	400
Indian Rock Rd	# 6 - # 20 and Victoria Dr - end	3270
June St	Dudley St – Elgin St	1300
Kirk St	Amherst St – Broad St	500
Natick St	Broad St – Foxboro St	1720
Summit St	Taylor St - end	450
Tilton St	Broad St - end	1530
	<b>Total</b>	<b>18,210</b>

- Annual Sidewalk Design and Construction: Began construction of 2,500 LF of sidewalks on the south side of Lake Street in three segments as follows: Nagle Street to Pine Street, Labine Street to Almont Street, and Main Dunstable Road to Kingston Drive. Construction is scheduled to be completed in FY 09.
- D.W. Highway Improvements: This project includes CMAQ-funded roadway and signal improvements as well as TE-funded sidewalk improvements. The first phase, traffic, is being implemented by the Traffic Department. The second phase, the roadway improvements, was advertised for bids in FY 08 but the award of the construction contract was delayed due to funding and outstanding ROW issues. Construction is scheduled to begin in Fall 2008 and be completed in FY10.
- Route 101A Widening and Improvements: the Engineering Department managed the preliminary engineering design of this municipally managed project that is funded with 80% federal and 20% state sources. The project limits are from Somerset Parkway to Celina Avenue in Nashua. During this period, McFarland Johnson advanced the preliminary engineering design project to 90% completion. Work included the development of the proposed alignment, an environmental report and preparation for a public hearing.
- Allds Street Guardrail: construction of this project was completed in FY 08. Project included 490 LF of guardrail, 350 LF of chain link fence, 675 LF of concrete sidewalks and 675 LF of curbing.



- Broad Street Parkway Study: the Nashua Regional Planning Commission completed a study on outstanding issues related to the 2003 concept that proposes a two-lane highway and submitted a report entitled "Broad Street Parkway Supplemental Analysis" in November 2007. The NRPC was further hired to analyze cost reduction measures.

### **Right-of-Way Improvements by Private Development**

#### Plan Review and Inspection

During FY 07, the City Engineer's Office reviewed and approved 33 Site and Subdivision plans for sewers, drains, street improvements and public access. The Department continued its inspection of construction in public right-of-way to verify that work was completed in accordance with the approved plans and specifications.

#### Public Street Construction

New Streets were completed and accepted by the Board of Aldermen as follows:

Adella Drive, 1,500 feet  
Cherrywood Drive, 1,690 feet

Streets discontinued by the Board of Alderman as follows:

Evelyn Street, 177 feet

#### Public Sewers Installed by Private Developers

Contractors working for developers installed approximately 424 LF of new public sewers in the following locations

<b>Street</b>	<b>Length, (feet)</b>
Clement Street	344
Mountain View Street	<u>80</u>
Total	424

#### Storm Drains Installed by Private Developers

Contractors working for developers installed approximately 341 linear feet of public storm drain in the following locations:

<b>Street</b>	<b>Length, (feet)</b>
Clement Street	309
Pine Street	<u>32</u>
Total	341

### **Permits**

The Engineering Department issued a total of 108 Residential Wastewater Service Permits and five (5) drain permits.

## **PARKS & RECREATION DEPARTMENTS**

### **General Information**

The City of Nashua has over 800 acres of park and recreation land which includes 35 athletic fields, 3 outdoor swimming pools, 16 tennis courts, 7 ice skating rinks, 24 horseshoe pits, 8 outdoor basketball courts, 23 play lots and playgrounds.



View through fountain at Greeley Park

### **Programs**

#### **Summer Camps**

The Parks and Recreation Department ran 32 summer camp programs and 11 adult and youth tennis lesson sessions. There were approximately 1,300 boys and girls, ages 4 to 17, who attend the camps and approximately 75 youths and adults who attend the tennis lessons.

#### **Adult Softball Leagues**

There are 12 adult softball leagues and 4 cricket leagues that utilize City fields during the spring and summer months.

#### **Event Trips**

There were nine trips including New York City, Foxwoods, Red Sox games, and Mohegan Sun Resort and Casino.

#### **Special Activities**

The Halloween Fright Night was made possible by a donation from the Conway family again this year, and approximately 2,500 youngsters took part in this free event at Greeley Park.

#### **SummerFun**

This is the 35<sup>th</sup> year of SummerFun and approximately 45 concerts, 4 movies and 4 weekends with theatre productions were staged at Greeley Park and satellite locations.

Summer Pool Season

Pools opened on June 21 and closed August 24. Once again swimming lesson registration forms were available on line and allowed parents to register their children without having to come to the pool and stand in line. Swimming lessons were provided for children and adults with approximately 500 participants.

Basketball Program

Approximately 1,600 children from age 7-18 participated in the City's Basketball Program.

Fishing Derby

Held on July 19 at Horsepond Fish and Game Club and over 55 youngsters attended.

Walking Program

This program is run in conjunction with St. Joseph's Hospital and Southern NH Medical Center and walks are held at Mine Falls Park on Wednesdays and the Rail Trail on Gilson Road on Friday. The program runs from April through July and September through the beginning of November. Participation varies but usually there are 10-20 walkers each day.

Senior Outing

Held on October thirteenth at Nashua High School North and was attended by approximately 400 seniors.

Snowshoeing

This is a new program offered this year in the winter months, weather permitting, and there were approximately 10 participants.

Bocce

Another new program offered at the Cottage Avenue Park with approximately 6 participants.

Victory Gardens at Greeley Park

The gardens provide citizens with a place to grow flowers and vegetables, and we currently have about 30 people on the waiting list to acquire a garden. It is hoped that 20 new plots will be added next year.

Shade Tree Program

The City changed this program so that trees are delivered B&B and planted by the homeowner. Two trees were planted in City neighborhoods.

Beautification Program

Flowers were planted in 27 locations as well as in planters along Factory and West Pearl Street, bridge boxes on the Main Street bridge and tree grates along Main Street.

### **Projects**

- New gazebo at Greeley Park
- Shattuck Street tot lot renovation
- Gate House restoration project, Mine Falls Park
- Built new bridge at North Seventh Street, Mine Falls Park
- Covarrubias Field rehab at North Seventh Street
- Erion Field, Robinson Road rehab
- Rotary Common

### **Purchases**

- Brush chipper box
- 2008 bucket truck cab & chassis
- 2008 one ton heavy duty 2 wheel drive pick-up

## **STREET DEPARTMENT**

### **General Information**

#### Department statistics:

- Total miles of streets in Nashua – 300
- Total miles of sidewalks in Nashua – 210
- Total lane miles of streets in Nashua that are plowed per event – 750

During fiscal 2008, the Street Department provided many needed services to the residents of the City of Nashua.

- Street maintenance work included the patching of potholes, the sweeping of the streets and the repair of many manholes and catch basins
- The sweeping program included over 6000 man-hours of sweeping with 4 full size sweepers and one sidewalk sweeper for the business district, schools and sidewalks
- The Department offered a special spring clean up as in the past and over 80 homes took advantage of this program

New sidewalks were constructed or existing sidewalks replaced in FY08 on the following locations by the Street Department: Whitney Street, Beech Street, Elm Street and Blossom Street.

The winter of 2007-2008 had its first snow on November 20, 2007 and it ended with the last snow on March 28, 2008. The Department responded to 40 winter events with a total of 101 inches of snow for the season. Many records for winter operations were set in the State this year. We had a record number of events and record snow fall for December.

**New Equipment Purchased**

The Street Department purchased two new street sweepers during FY08. The units were 2008 Johnston Model 610 units with Sterling Cab and Chassis bases. Components for Truck #07091 were purchased during FY08 and the truck was placed in service in April of 2008.

**Projects**

The Street Department completed many projects during FY08. A partial list is as follows:

- June Caron Park was constructed and dedicated at the site off of Temple Street
- The Street Department participated in the Public Works Expo for National Public Works Week. A demonstration of the services offered at the Street Department was highlighted.
- Berm was installed on many city streets. Areas of paving were focused for water control. Tenby Drive area as well as the Long Hill area had extensive berms installed.

**100 Years Ago...**

DISTRIBUTION OF EXPENDITURES AS TO LOCATION.

Streets upon which has been expended a total of \$50.00 or more during the year 1908, and the kind of work for which expended.

NAME OF STREETS.	HIGHWAY DEPARTMENT.									SEWER DEPARTMENT.			TOTALS
	Bridges and Culvert.	Catch Basin.	Crossings.	Gen'l Rep. and Main.	Paving Gutter.	Remov. Snow.	Paving.	Edge-stone.	Trim. Trees.	Sundries.	Construc-tion.	Mainte-nance.	
Amherst.....		\$23.04.		\$12.58.	\$422.33.		\$2797.06.						\$3255.01.
Arlington.....		16.42.	\$29.44.				1839.21.						1885.07.
Atwood.....								\$106.00.					106.00.
Bartlett Ave.....				98.00.									98.00.
Beech.....				24.88.									119.29.
Bennett.....				81.12.				89.16.	\$5.25.				81.12.
Berkeley.....													106.76.
Blossom.....		23.19.		107.63.						\$106.76.			130.82.
Bowers.....					10.50.								87.13.
Bridge.....	\$24.28.			741.84.				74.13.	2.50.				766.12.
Brook.....				104.13.									104.13.
Burke.....		26.45.		142.75.									169.20.
Canal.....				22.75.			131.43.						157.58.
Chandler.....				119.75.							3.40.		119.75.
Charles.....				69.00.	86.47.								155.47.
Concord.....		24.84.	35.75.	1.50.	10.50.		64.25.		8.50.				145.34.
Court.....					26.90.		482.48.		3.00.				512.38.
Courtland.....				96.49.									212.69.
Cross.....								70.90.		116.20.			70.90.
Cushing Ave.....		17.97.		10.62.				40.33.					382.41.
Dearborn.....		34.81.					1532.51.	144.91.		313.49.			1712.23.
Elm.....			108.70.	118.13.				19.75.				1.75.	248.33.
Fairmount.....				115.94.				91.47.					207.41.
Faxon.....				12.00.									145.75.
Front.....	8.10.			164.00.							133.75.		173.85.
Fulton.....				60.00.					1.75.				60.00.
Gillis.....		5.50.						21.00.					59.75.
Green.....				73.75.							33.25.		73.75.
Hanover.....				86.62.									86.62.
Hobbs Ave.....				43.71.			347.75.	132.37.					523.83.

Excerpt from 1908 Municipal Government Report

## **TRAFFIC & PARKING**

### **General Information**

The Traffic Department provides engineering, traffic signal operation, signing, pavement marking, and parking related support to the citizens, Board of Public Works and other elected officials.

The Parking Department maintains the City's parking assets, including the management of both municipal parking garages, all parking meters, and 13 parking lots. The Parking Staff is responsible for managing and maintaining the City's two municipal parking garages, weekly parking meter coin collection, fielding complaints regarding faulty meters and making the necessary parking meter repairs. They also assist with the snow removal efforts of the City's surface parking lots and garage roofs.

### **Traffic & Engineering Services**

- Provides technical review of all private development plans that are presented to the Nashua Planning Board
- Provides recommendations to the Aldermanic Committee on Infrastructure regarding traffic and parking related ordinances and safety issues that involve traffic signs, parking meters and other traffic control devices
- Provides support on transportation engineering projects within the City such as Broad Street Parkway, Daniel Webster Highway, Amherst Street widening, and Broad Street
- The Traffic Signal Operations staff provide "in-house" traffic signal maintenance and repair. They also handle other electrical issues related to traffic, such as the school zone flashing yellow signs, the lighting on Main Street and the wiring of the Nashua River fountain located downtown. This year we have 90 signalized intersections, 57 are on our coordinated "MIST" system
- Other duties the Traffic staff performs include voting booth set-up and take down (twice per each election), special events coordination, and maintenance and storage of the City's Changeable Message Signs (CMS's), handling banners over Main Street for City events.
- The Traffic Department assisted the Street Department with snow plowing, repaired/replaced mailboxes damaged by City plows
- The Pavement Marking and Signing Operations staff maintains the City's traffic signage and pavement markings. They are also responsible for implementing new traffic related City ordinances as they are passed.

### **Traffic & Parking Major Projects and Purchases**

- Painted "RED" crosswalks in all the City's school zone areas.
- Completed our pavement-marking contract - \$54K.
- Reviewed the necessary transportation improvements that would be necessary to mitigate for potential traffic impacts associated with proposed private development projects.
- Finalizing Phase I (traffic signal work) of the CMAQ Daniel Webster Highway Transportation Improvement Project to A&D/Highway Tech. Continue to work

with project abutters that might be impacted by these improvements. Ready to begin construction of Phase II (roadway construction) in the spring 2008.

- Assisted the Engineering Department with the Amherst Street (101-A) transportation improvement project.
- Received approvals and issued a purchase order for a new Bucket Truck.
- Received approvals and issued a purchase order for a new Sign Truck.

## **SOLID WASTE DEPARTMENT**

### **General Information**

The Solid Waste Department provides safe and efficient solid waste management services for residents and businesses of Nashua in the areas of recycling, solid waste, and hazardous waste, through the curbside collection of most residential trash, recycling and seasonal soft yard wastes; the operation of the Four Hills Landfill and Nashua Recycling Center; drop-off events at the household hazardous waste/small quantity generator waste collection center; and various other environmental and engineering functions specific to solid and hazardous waste and the management of other closed landfills in the City.

- Collection program for trash, soft yard wastes and recycling – residences served: approximately 22,000 households
- Annual Municipal Solid Waste (MSW) and Construction and Demolition (C+D) for FY07. Both residential and commercial, total: 73,714 tons
- Annual Recycling Diversion for FY07. Totals include soft yard waste, paper, co-mingle, scrap metal, propane tanks. Total: 14,129 tons

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Residential Stickers (9/15)	8,000	9,561	8,624	10,741	12,409	12,886	12,125	12,489
Commercial Stickers (9/15)	669	657	698	751	546	596	532	563

### **Accomplishments**

Nashua hosted an annual regional recycling conference in June 2008; attendees at the Northeast Resource Recovery Association Conference were able to tour the Four Hills Landfill and to see automated and semi-automated collection.

The Solid Waste Department worked with the Nashua Garden Club on the ninth annual compost bin sale; more than 750 composters have been distributed, with an estimated diversion of nearly 410 tons from the Four Hills Landfill to a useful soil amendment.

The Solid Waste Department is working on the construction of Phase II of the lined landfill. R.D. Edmunds was awarded the construction and Geosyntec was awarded the oversight and engineering. Currently the landfill is 70% complete with an expected 95%

completion date of late January 09. The soil berm wall that is part of the setback is part of the construction of Phase II.

In an effort to maximize landfill airspace and extend landfill life, the Solid Waste Department implemented a new Construction and Demolition (C+D) diversion program. About 12,000 tons of this debris is being diverted and sent to ERRCO LL+S, this material is then sent to various outlets as a recycled material.

The Solid Waste Department also invested in an excavator with grapple, this allows the department to sort separate C+D and load trailers. The department also invested in a larger, more efficient compactor which would achieve maximum compaction in the landfill. In combination with C+D diversion and new equipment, the expected landfill life goes from 10.9 years to 17.1 years.

#### Landfill Closure Project

- Worked cooperatively with Fortistar on the retrofitting and upgrading gas collection system to provide higher quality landfill gas to the power generation plant at the Four Hills Landfill.

#### Staff Training and Certification

- 6 staff members currently hold State certification as asbestos workers (4) and as asbestos supervisors (2)
- 10 Staff members currently hold State of New Hampshire Landfill Operators license that are reinstated annually.
- 6 staff members currently hold Hazardous Waste Site Worker Certification. Four have 24 hour 29 CFR 1920.120 and two have 40 hour 29 CFR 1920.120.
- 4 Staff members hold Management of Landfill Operations (MOLO) certifications.

#### Major Projects

- Conducted seven collections of hazardous waste from residents and small businesses in the Nashua Region Solid Waste Management District.
- Completed comprehensive Title V air modeling and testing protocols, with a demonstration of compliance for regulated toxic air pollutants to meet national ambient air quality standards.
- The Solid Waste Department has expanded its recycling program efforts by adding used antifreeze, fluorescent light bulbs, hard and soft cover books, tapes, dvd's, cassettes, all batteries and video's along with the new electronics recycling events and C+D diversion.
- Working with recycling vendors to implement single stream recycling. This will allow residents to mix there recyclables for curbside pick up. Construction for the single stream compactors is schedule for the fall of 2008.



## **WASTEWATER**

### **General Information**

The total flow into the Nashua Wastewater Treatment Facility (NWTf) was 4.3 billion gallons. The average daily flow was 11.7 million gallons per day (MGD), with a one-day maximum of 48.3 MGD and a one-day minimum of 7.0 MGD. The total amount of septage received from Hudson and Nashua was 369,000 gallons. (Septage is the liquid waste from households that are serviced by on-site sanitary disposal systems.)

- The total flow from Hudson was 525 million gallons and the total Merrimack flow was 35.5 million gallons.
- The facility generated 3.9 million pounds of dry biosolids. Biosolids are managed under a contract with White Mountain Resources Management Inc. (RMI) of Ashland NH. RMI transports the biosolids to farms and reclaiming operations as a soil amendment.
- The laboratory staff performed over 24,700 analyses on approximately 8,100 samples. The industrial pretreatment program processed in excess of 125 industrial discharge permits, conducted over 120 industrial inspections and industrial discharge sampling events. A component of the program is to visit industrial users without advanced notice, ensuring compliance.
- The total number of full time employees was 31.
- The staff responded tirelessly during the flooding events of the summer of 2008.
- The facility met all of its permit requirements through this difficult time, again thanks to the staff's knowledge and dedication.



Aerial view, Wastewater Treatment Plant

### Projects and Purchases

- Our engineering firm, Metcalf and Eddy, is providing construction oversight for the cornerstone of the Long Term Control Plan; the wet weather treatment facility. The project was awarded to Methuen Construction with an anticipated completion date of December 2008. An influent pumping station, sedimentation basins and enlarged chlorination basins are the major components.
- The North auxiliary generator replacement project is progressing. This unit will provide backup power in the event of an outage, and also deliver power to the new wet weather flow treatment facility.
- Enhancements continue to be incorporated into the City's sewer pumping stations. These included telemetering redundancy, ultrasonic level controls and improved solids handling capabilities.
- The facility continued its participation in water quality initiatives by performing coliform analysis for the Pennichuck Brook Watershed Association, the Nashua River Watershed Association and the Souhegan River Association.
- Improvements to the Supervisory Control and Data Acquisition (SCADA) system are continuing. This technology improves plant performance and enables operators to perform adjustment and modifications from a remote location.
- A new dissolved oxygen control system was installed. This will enable the operations staff to closely monitor the oxygen levels in the aeration basins resulting in lower energy costs.
- Replacement sewer castings and covers were purchased to replace the sub-standard triangular covers. This is an annual effort in conjunction with the street paving program.
- Atmospheric monitoring equipment was upgraded. This ensures that worker safety is not compromised by inferior or faulty equipment.

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### 100 Years Ago...

GEORGE E. OSGOOD, Manager  
10 Summer Street

HORACE E. OSGOOD, Treasurer  
55 Cross Street

## Osgood Construction Co.

25 E. HOLLIS STREET, NASHUA, N. H.

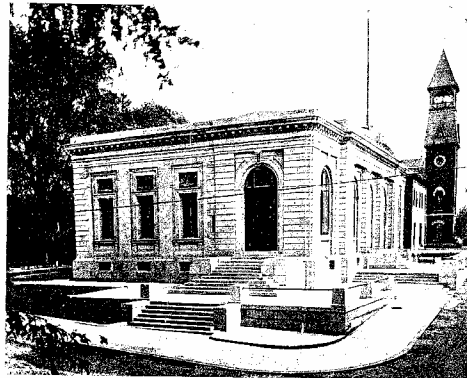
**WATER WORKS, SEWER AND  
ELECTRIC RAILWAY BUILDERS,  
GRANOLITHIC SIDEWALKS, WATER-  
TIGHT CELLAR FLOORS, ETC.**

Asphalt and Tar Concrete  
General Contracting

Maine, New Hampshire and Vermont  
agents for WARREN'S Puritan Sanitary  
Flooring

Agents for Alpha Portland Cement

Telephone Connection



Nashua New Post Office. 1906  
Osgood Construction Co. Granolithic sidewalk and Curb concrete work

1908 Nashua Directory, W.A. Greenough & Co., Compilers, Printers and Publishers, Boston

## NASHUA SCHOOL DISTRICT

### **Nashua School District Mission Statement**

The Nashua School District, in partnership with the community, is committed to providing a quality education to all students in a safe, nurturing, and motivating environment, and is dedicated to helping students become lifelong learners and responsive, productive members of a rapidly changing society.

### **Awards and Honors**

The Nashua School District sees the following awards and honors as further testimonial to the capabilities of our school community members. We are proud of their accomplishments and we salute them.

#### District

*Janice Martin*, head psychologist in the District's Department of Special Education, was named NH School Psychologist of the Year by the NH Association of School Psychologists.

#### Bicentennial Elementary School

*Alex Janerey*, fifth grade, won the Bicentennial Geographic Bee and competed in the state National Geographic Bee in April 2008 at Keene State College.

#### Birch Hill Elementary School

*Carol Gorelick*, second/third grade teacher, was selected as a NH Teacher of the Year candidate by the NH Department of Education.

#### Broad Street Elementary and Main Dunstable Elementary Schools

Forty-three Broad Street Elementary School and Main Dunstable Elementary School students' illustrations, submitted under the NH Philharmonic Orchestra's *Drawn to the Music Project*, were selected to be displayed at the orchestra's February 2008 concerts in Concord and Portsmouth.

#### Charlotte Avenue Elementary School

*Blanche Garant*, longtime Charlotte Avenue Elementary School volunteer, was named New Hampshire Partners in Education Volunteer of the Year for her many years of service to the Charlotte Avenue first grade classroom teachers and students.

#### Main Dunstable Elementary School

*Mohib Azam*, fifth grade, won the Main Dunstable Geographic Bee and competed in the state National Geographic Bee in April 2008 at Keene State College.

New Searles Elementary School

*Susan Richard*, second grade teacher, was named the 2008 Lions Club Teacher of the Year.

Elm Street Middle School

*Liam Collins, Serguei Balanovich, George Hindy, Lisa Littlejohn, Candace Nolan, Joe Juknievich, Angeline Jacques, Samantha Lamb, Yeeun Shim, Courtney Rose Dykeman-Birmingham, Katie Conmy, and Pooja Kamane*, eighth grade, placed in the National History Day state competition at Plymouth State College and represented New Hampshire at the National History Day nationwide competition in mid-June 2008 at the University of Maryland.

*Martin McNeish*, eighth grade, placed third in the state National Geographic Bee in April 2008 at Keene State College.

*Pooja Karnane, Spencer Rak*, Elm Street Middle School, *Craig King, Kerri McCarthy* and *Taylor McCormack*, NHS South, members of the Elm Street Middle School "Oh My" Lego League team, won the Teamwork Award at the US FIRST Lego League state tournament in December 2007 at NHS North.

Fairgrounds Middle School

*Surya Bhupatiraju, Mayank Dubey, Cameron Wang*, and ***Andrew Xiao***, members of the FMS Mathcounts team, placed second at the 25<sup>th</sup> annual Southern NH Regional Mathcounts Competition in February 2008.

*Kyle Anderson, Dan Auger, Kyle Braciska, Matt Chapman, Cameron Covert, Robbie Flanagan, Kaleb Joseph, Jared Maloney, Matt McCormack, Armond McRae, Derek Paradis, Garret Rabasco, Luis Rivera, Eric Sherman, and Dylan Silva*, members of the Boys Basketball Team, won the NH Tri-County Class L Championship.

Pennichuck Middle School

*Kierra Addis-Dion, Sarah Amrein, Summer Choate, Grace Countie, Ashley Gauthier, Jasmine Gil, Aliya Haith, Melissa Lamontagne, Desma Lisonbee, Jasmine Martin, Catherine McInerney, Emmory Nelson, Paige Parkinson, Katharine Przystac, Katelyn Roeser, America Rojas De Gouveia, Amber Stumpf, and Valentina Velasquez*, members of the Girls Basketball Team, won the NH Tri-County Class L Championship.

Nashua High School North

*Aviv Brest, Rachel Davis, Gregory Hindy, Brian Jiang, Jay Kernan, Amaritha Mangalat, and Joshua Plante*, juniors, were named National Merit Scholars by the College Board.



*Anna Wan*, senior, was named a National Merit Finalist by the College Board.

*Alexander Campbell*, sophomore; *Carolyn Lamere*, sophomore; and *Tyler Nelson*, junior, were named Commended National Merit Scholars by the College Board.

*Mindy Adams*, senior and member of the Girls Alpine Ski Team, won two gold medals at the NH Division I Alpine Ski meet in February 2008 at Mt. Sunapee Ski Area.

*Brian Regan*, sophomore and member of the Titan Snowboarding Club, won a gold medal in the Mountain Dew Vertical Challenge snowboardcross race at Crotched Mountain Ski and Ride Area, Bennington, NH.

*Lindsey Frechette, Ally Goida, Wil Horne, Jasmine Paniagua, Amy Polanecky, and Katherine Wingate*, NHS North SESL team, placed third in the Social Entrepreneurial Student Leadership (SESL) Challenge.

*Alicia Culleton* and *Nickie Dubick* were selected to perform at the NH Jazz All-State Festival at Pinkerton Academy.

*Mary Cook, Hillary Erb, Alicia Culleton, Nickie Dubick, Lanea Ritrovato, Lisa Hansen* and *Sarah Brunelle* performed at the New Hampshire All State Music Festival in Concord.

Nashua High School South

*Lauren Swidler*, Class of 2007, won the 2008 Telly Award, a national competition that recognizes excellence in cable television programming.

*Dorothy Gillespie*, science teacher, was selected by Class of 2008 members of the National Honor Society as the winner of the "No Bell" Award, as outstanding teacher of the year.



*Nicole Boire, Nathanael Chartier, Alexander Chen, Jonathan Preminger, Mayesha Quasem, and Ambica Sastry*, Class of 2009, were named National Merit Scholars by the College Board.

*Vikas Mangipudi*, dually enrolled at NHSS and Boston University, was named a National Merit Finalist by the College Board.

*Kevin Rottman*, sophomore, was named a Commended National Merit Scholar by the College Board.

*Sarah Dupont*, junior, was selected as one of 60 state-wide participants in the NH Art All-State Festival.

*Shaina Schwartz, Samantha Faso, Brook Luers, and James Coughlin* were selected to perform at the NH Jazz All-State Festival at Pinkerton Academy.

*Ambica Sastry, Anand Sastry, Daniel Alberts, Nathanael Chartier, Samantha Faso, Alex Goleman, Connor Humber, Stephen Kelly, Phillip Larsen, Bailey Libby, Shaun Marshall, Michael Morrissey, Jesse Parent, Shaina Schwartz, Amy St. Louis, Glenn Sweeney, Christopher Humber, and Dalton Ringey* performed at the New Hampshire All State Music Festival in Concord.

*Stephanie Phillis*, junior, won a gold medal in the 100-yard freestyle individual event in February 2008 at the state swimming meet at UNH.

*Gina Paollilo*, senior, and *Amy Jenness*, sophomore, members of the Girls Ski Jumping Team, placed third and sixth, respectively, in the state ski jumping championship in February 2008 at the Blackwater Ski Area in Andover to lead their team to the Division I championship title.

NHS South Boys Cross Country Team won the NH Class L Championship in October 2007 at Derryfield Park, Manchester.

*Mike Grillakis*, junior, defended his 2007 wrestling title, winning his weight class at the NH Division I state title match in March 2008 at Exeter High School.

*Nilam Bhavsar, Sama Kadakia, Sessa Kadakia, and Natali Krykova*, NHS South SESL team, won the state meet for the Social Entrepreneurial Student Leadership (SESL) Challenge.

*Jacqueline Dube, Benjamin Filteau, and Nicole Schneider*, seniors, documented and received the gold level of certification from National DECA (Distributive Education Clubs of America) for the second consecutive year for *Southside*, NHS South's school store.

**Nashua School District Officials  
Board of Education 2008**

Thomas Vaughan, President  
John "Jack" Kelley, Clerk  
Richard Dowd  
Steven G. Haas

Robert G. Hallowell  
Dennis Hogan  
Charles Katsohis  
William E. Mosher  
Sandra Ziehm

**Administration 2008**

Christopher Hottel  
Superintendent of Schools

Jane Quigley, Principal  
Dr. Norman Crisp Elementary School  
Enrollment 391

Edward Hendry  
Associate Superintendent

Chuck Healey, Principal  
Fairgrounds Elementary School  
Enrollment 595

James Mealey  
Chief Operating Officer

Janet Valeri, Principal  
Ledge Street Elementary School  
Enrollment 477

Althea Sheaff  
Executive Director, Curriculum &  
Instruction

Christopher Gosselin, Principal  
Main Dunstable Elementary School  
Enrollment 560

Patricia Snow, Principal  
Amherst Street Elementary School  
Enrollment 301

Kyle Langille, Principal  
Bicentennial Elementary School  
Enrollment 623

Mary Frances Tintle, Principal  
Mt. Pleasant Elementary School  
Enrollment 314

Mark Lucas, Principal  
Birch Hill Elementary School  
Enrollment 499

Jay Harding, Interim Principal  
New Searles Elementary School  
Enrollment 375

Christine Breen, Principal  
Broad Street Elementary School  
Enrollment 389

Philip Schappler, Principal  
Sunset Heights Elementary School  
Enrollment 448

Thaiadora Katsos-Dorow, Principal  
Charlotte Avenue Elementary School  
Enrollment 533

Patricia Place, Principal  
The Phoenix Program  
Enrollment 69

Colette Valade, Principal  
Elm Street Middle School  
Enrollment 1,164

Enrollment 665

John Nelson, Principal  
Fairgrounds Middle School  
Enrollment 783

David Ryan, Principal  
Nashua High School North  
Enrollment 2,089

Paul Asbell, Principal  
Pennichuck Middle School

Jennifer Seusing, Principal  
Nashua High School South  
Enrollment 2,340

### **Nashua High School North Class of 2008 Top Ten**

Valedictorian	Anna Wan, University of Pennsylvania
Salutatorian	Beatrice Van Den Heuvel, Northeastern University
3.	Chelsea Sanborn, Rensselaer Polytechnic Institute
4.	Alexander Campbell, George Washington University
5.	Carolyn Lamere, Rhodes College
6.	Tyler Nelson, Middlebury College
7.	Alicia Culleton, University of Southern Maine
8.	Katherine King, Worcester Polytechnic Institute
9.	Laura Plaisted, University of Massachusetts, Amherst
10.	Victoria Adler, Quinnipiac University

### **Nashua High School South Class of 2008 Top Ten**

Valedictorian	Matthew Van Dyke, Northeastern University
Salutatorian	Jennifer Yang, Wellesley College
3.	James Zhu, University of Illinois, Urbana-Champaign
4.	Amelia Barros, Boston University
5.	Matthew Mansfield, Rensselaer Polytechnic Institute
6.	Daniel Yuan, Bowdoin College
7.	Paul Dupont, Villanova University
8.	Ivan Goryachev, Northeastern University
9.	Karen Kiser, Macalester College
10.	Nathan Sordillo, Cornell University



## **Strategic Planning**

Overview of the Strategic Planning Process: The Nashua Board of Education and the Nashua School District contracted in June 2008 with Future Management Systems, Inc., Beverly, Massachusetts, to develop a strategic plan for the District.

Once complete in spring 2009, the strategic plan will identify goals, strategies, and specific actions to accomplish District mission, to fulfill goals and objectives, and to realize vision over the next five years to be sure Nashua students are well-educated.

The purpose of the development of a strategic plan is to provide both priority and direction to City-wide, District-wide, and school-based initiatives for the next five years. The timing is critical with our District having recently completed a facilities study, defined goals and objectives, and updated more than 40 District policies.

Superintendent Christopher Hottel and the Board of Education are coordinating the Strategic Planning process, which is now well underway. Associate Superintendent Edward Hendry will chair the District's Leadership Team with Principal Janet Valeri, principal of Ledge Street Elementary School, working as the Strategic Planning Coordinator. The Strategic Plan Initiative was formally announced Thursday, September 4, 2008.

The members of the District Leadership Team are: Superintendent Hottel; Associate Superintendent Hendry; James Mealey, Chief Operating Officer; Althea Sheaff, Executive Director, Curriculum and Instruction; John Burruto, Director, Student Services; Eric Schroeder, Director, Special Education; Brian Cochrane, Director, Accountability and Assessment; Stacy Hynes, Director, Grants and Community Development; Dana O'Gara, Director, Human Resources; David Rauseo, Director, Transportation; Shawn Smith, Director, Plant Operations; Richard Farrenkopf, Director, Technology; Michelle Papanicolau, Director, Community and Adult Education; Marshall Derry, Director, Career and Technical Education; Jeanette Kimbell, Director, Food Services; Robert Cioppa, Supervisor, England Language Learners; and Paul Asbell, Principal, Pennichuck Middle School.

Reaching out to stakeholders was a critical element in the development of the District's Strategic Plan. Focus groups served as the means for gathering data and feedback about our schools. Future Management Systems (FMS), our consultant, facilitated three of the 20 focus groups: retirees, union leadership, and members of the Nashua Board of Aldermen. Volunteers facilitated the remaining 17 focus groups. In addition, FMS conducted phone interviews with ten local stakeholders who are heavily invested in our schools.

Nashua Board of Education President Thomas Vaughan and Superintendent Christopher Hottel would like to take this opportunity to thank the 223 Focus Group participants and the 10 stakeholder participants. We value your input, and appreciate the time you took to work with us.

## **Community Support**

The Partners in Education Volunteer Program reported 3,055 volunteers contributed 118,000 hours to our schools during 2007-2008, the 40<sup>th</sup> anniversary year (1968-2008) of the program.

All schools in the District were recipients of the 2008 NH Partners in Education (NHPIE) Blue Ribbon School Achievement Award for school volunteerism for the 20<sup>th</sup> consecutive year. All but six of the 33 school volunteer coordinators returned for an additional year of service for 2008-2009. This level of commitment speaks well for sustained parent involvement in our schools.

The monthly School Volunteer Coordinator forums play an important role in maintaining momentum for volunteerism, particularly this year when so many volunteer-supported events were impacted, curtailed, or eliminated because of the Nashua Teachers' Union work-to-rule action. This year we had several guest speakers at our forums, including Gale Tobbe, former Director of Human Resources who spoke on the volunteer clearance procedures; Sally Hyland, City of Nashua Recycling Coordinator, who advised coordinators on volunteer "green" efforts at the schools; and Deborah Cad, The Telegraph Neighbors' Editor, who introduced the new web-based community news portal.

The School Volunteer Coordinators were recognized for their efforts this year with a luncheon in May 2008. Both Tom Vaughan and Edwina Kwan of the Nashua Board of Education attended as well as Mayor Donnalee Lozeau. All three recognized the 40<sup>th</sup> anniversary year of the Volunteer Program. Marguery Navaroli, former District Volunteer Coordinator under former Superintendent Dr. Berard Masse, attended and was feted for her service to the District and as a leader in the establishment of the NHPIE Blue Ribbon recognition program across New Hampshire more than 20 years ago.



Nashua High School – North Photo by Timothy Kelley

**Nashua School District at a Glance**

Student Enrollment: 12,633  
(as of 08-07-2008)

2<sup>nd</sup> Largest School District in the State

FY2008 Operating Budget: \$82,654,436

Number of Employees: 2060

Number of Teachers: 1007

Number of 2008 National Merit Commended and Semifinalist Scholars

NHS North 4

NHS South 2

Percentage of Students Receiving Free/Reduced-Price Meals: 32.82%

Number of ELL (English Language Learners): 922  
(grades 1 through 12)

Number of Special Education Students: 2075

SAT Results (2007 results)	Critical Reading	Math	Writing
National Average	502	515	494
NH Average	521	521	512
NHS North Average	494	503	489
NHS South Average	507	513	495

Number of Class of 2008 Graduates

NHS North 447

NHS South 450

Adult and Community Education Program 93

Percentage of Class of 2008 Graduates Pursuing Post-Secondary Education

NHS North 81.9%

NHS South 74.2%

**100 Years Ago...**

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REPORT OF THE SUPERINTENDENT.

7

*Gentlemen of the Board of Education:*

I beg to submit my sixteenth annual report, the forty-second of its series.

In looking backward over the past sixteen years during which time I have acted as the Superintendent of Schools for this city, the things which give me the greatest pleasure are those which show a general improvement in the physical conditions which surround the child during his life in the schoolroom. That the school life has no inconsiderable effect upon his well-being may be understood when we consider that from the kindergarten age until he graduates from the grammar school, or possibly from the high school, a large fraction of his waking hours are spent within the confines of the schoolroom. All scientists recognize that the physical life of the child is easily modified or influenced by the tone of his surroundings; and if, in order to obtain an education, he must submit, during these hours of training, to improper light for his reading, and impure or even foul air for his breathing, it is a question whether it were not better for him to ignore the benefits of an education entirely and, by living in pure air and under correct physical conditions, strive to build up a strong and healthy body.

Years ago when the country was young, the matter of ventilation took care of itself through the open fireplace, the wide cracks in the window panes, and between the rough hewn planks of the floor. Then came the age of air tight stoves and hermetically sealed windows. During this latter period was raised a crop of narrow-chested pale, emaciated pupils so that the very name of scholar brought to mind a round shouldered, hollow cheeked individual whose last claim in the world would be that of good health. We are just escaping from the mischief and the false standards of this period. The American people now realize that good health and clear thinking must go together and that it is impossible to achieve the highest type of education without plenty of fresh air and without proper attention to all the other important details of hygiene.

Excerpt from the 1908 Municipal Government Report

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